

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

**Agenda – 557th Meeting
Thursday, June 5, 2025-9:00 am**

**James J. Allen Boardroom
Agency Offices – 4287 Main Street, Amherst, NY 14226**

1. Roll Call of Members
2. Reading and Approval of Minutes
3. Bills & Communications
4. Treasurer's Report
5. Public Comment
 - I. Speakers Limited to Three (3) Minutes
6. Executive Director's Report
7. Committee Reports
8. Unfinished Business
9. New Business
 - I. Amendment to Authorization Resolution – Novum Medical Products of NY, LLC
 - II. Authorization Resolution – Delta Sonic Car Wash Systems, Inc.
 - III. Authorization Resolution – Benderson Amherst – Mississippi ADP, LLC
10. Adjournment

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

**Minutes of the 556th Meeting
Friday, April 25, 2025 – 8:49 am
James J. Allen Boardroom
Agency Offices, 4287 Main Street**

PRESENT: Carlton N. Brock, Jr.
William Tuyn
Anthony Agostino
Hon. Timothy Drury
Hadar Borden
Frank LoTempio, III
Nicole Gavigan
David S. Mingoia, Executive Director
Kevin J. Zanner, Hurwitz & Fine PC

GUESTS : AIDA Staff
Carly D. Brown, Hurwitz Fine PC
Jacqui Berger
David Tytko
Joseph Manzella, Novum Medical
Kevin Curry, Novum Medical
Joe Voytovich

Chairman Carlton Brock called the meeting to order and reminded everyone the meeting was being video recorded and live-streamed.

MINUTES

Upon a motion by Frank LoTempio, seconded by William Tuyn and unanimously carried, the minutes of the March 2025 meeting were approved as presented.

BILLS & COMMUNICATIONS

There were no Bills & Communications presented at this meeting.

TREASURER'S REPORT

Treasurer Agostino reviewed the highlights of the Treasurer's Report for March 2025. Upon a motion by Frank LoTempio, seconded by William Tuyn and unanimously carried, the Treasurer's Report for March 2025 was approved as presented.

PUBLIC COMMENT

Amherst resident Joe Voytovich spoke to the board for several minutes about the 2018 Daemen College tax-exempt bond issue. Mr. Voytovich noted questions he had about the liability to the Town of Amherst about the issuance of “municipal bonds” being issued. Executive Director Mingoia reminded Mr. Voytovich that the bonds being issued are private activity bonds and not municipal bonds, thereby removing the Town of Amherst, Amherst IDA and the Amherst Development Corporation from liability. Mr. Mingoia also offered to meet with Mr. Voytovich to discuss the matter further. Chairman Brock encouraged this meeting.

EXECUTIVE DIRECTOR’S REPORT

David Mingoia presented the Executive Director’s Report.

COMMITTEE REPORTS

There were no Committee Reports at this meeting.

UNFINISHED BUSINESS

There was no Unfinished Business presented at this meeting.

NEW BUSINESS

I. Authorization Resolution – Novum Medical Products of NY, Inc.

Novum Medical Products requested Amherst IDA assistance to expand its existing 10,400 square feet facility by 6,000 square feet to remain competitive in its industry and expand capacity to take on new work. The addition is mostly warehouse/production space, but will allow for greater efficiency across all its local operations as shipping, receiving and assembly of products will be reorganized in the facility.

Additional building space is critical to the long-term viability of the operation due to changes in fulfillment timelines, mitigating tariffs, and warehousing of more products on site. Amherst IDA assistance is necessary to make the project financially feasible which maintains the existing taxes collected on the building, existing jobs and new positions resulting from the company’s investment.

Frank LoTempio made a motion to approve the request for assistance for Novum Medical Projects of NY, Inc. William Tuyn seconded the motion. Votes to approve were made by Brock, Tuyn, Agostino, Drury, Borden, LoTempio and Gavigan. Motion to approve passed by a vote of 7-0.

II. CivicServe Contract

Executive Director Mingoia requested Board approval to enter into a contract with CivicServe. CivicServe provides a purpose-built technology solution designed to centralize economic development operations, stakeholders, partners and activities in a single, easy-to-use system. From managing and tracking programs and projects to ensuring compliance and generating

reports, the technology based solution aligns the Amherst IDA's unique activities and can adapt to the agency's strategic goals.

After discussion, Frank LoTempio made a motion to approve the contract with CivicServe. William Tuyn seconded the motion. Votes of aye were made by Brock, Tuyn, Agostino, Borden, Drury, LoTempio and Gavigan. Motion to approve passed by a vote of 7-0.

8:53 am – Frank LoTempio made a motion to adjourn the meeting. William Tuyn seconded the motion to adjourned. Motion to adjourn passed unanimously by a vote of 6-0.

**AMENDATORY RESOLUTION OF THE TOWN OF
AMHERST INDUSTRIAL DEVELOPMENT AGENCY
RELATING TO THE 2025 NOVUM MEDICAL PRODUCTS
OF NY, LLC PROJECT**

WHEREAS, the Town of Amherst Industrial Development Agency (the “Agency”) is authorized under the laws of the State of New York, and in particular the New York State Industrial Development Agency Act, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, and Section 914-a of the General Municipal Law, as amended (collectively, the “Act”), to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial and research facilities and thereby advance the job opportunities, general prosperity and economic welfare of the people of the State of New York and to improve their prosperity and standard of living; and

WHEREAS, on April 25, 2025, the Agency adopted an inducement resolution (the “Inducement Resolution”) with respect to a project (“Project”) by Novum Medical Products of NY, LLC (the “Company”) consisting of: (i) the acquisition by the Agency of a leasehold interest in certain property located at 80 Creekside Drive in the Town of Amherst, State of New York (SBL No. 26.03-2-21.21) (the “Premises”); (ii) the renovation and expansion of an existing approximately ten thousand (10,000) square foot office, assembly and warehouse facility and related site improvements (collectively, the “Improvements”); and the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the “Equipment”); and

WHEREAS, the Agency and the Company have entered into a project agreement (the “Project Agreement”); and

WHEREAS, subsequent to the adoption of the Inducement Resolution and execution of the Project Agreement, the Company confirmed that 80 Creekside Drive, LLC is the owner of the Premises and is an affiliate of the Company; and

WHEREAS, the Company has requested that 80 Creekside Drive, LLC be added as a benefitted party to the Project in order for it to receive the mortgage recording tax exemption and partial abatement from real property taxes which were approved by the Agency for the Project.

NOW, THEREFORE, THE TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY HEREBY RESOLVES AS FOLLOWS:

1. The Agency hereby approves adding 80 Creekside Drive, LLC as a party to the Project Agreement and to be a party to such other Project Documents (as that term is defined in the Inducement Resolution) as is determined to be necessary or appropriate by counsel to the Agency.
2. The Chairman, Vice Chairman, Executive Director, Secretary, Treasurer, or any Assistant Secretary are each authorized to execute such Project Documents and other agreements and instruments in connection therewith as are necessary or appropriate to effectuate the purpose

and intent of this Amendatory Resolution.

3. Except as amended by this Amendatory Resolution, the terms of the Inducement Resolution are unchanged and remain in full force and effect.
4. This Amendatory Resolution shall take effect immediately.

DATED: June 5, 2025

PROJECT PROFILE: DELTA SONIC HEADQUARTERS & FABRICATION \$12,818,178 June 5, 2025



ELIGIBILITY

- Commercial Project under NYS Law
- Eligible Project under Countywide Eligibility Policy

COMPANY INCENTIVES (EST.)

- Sales Tax = \$612,500

PROJECT BENEFITS (EST.)

- Income Taxes = \$3,939,578
- Sales Taxes = \$1,340,552

EMPLOYMENT

- 42 Construction and Supply Related Jobs Created
- 149 Full-Time and 2 Part-Time Jobs Retained, 12 Full-Time New Jobs Created within 2-years of Project Completion
- 156 Full-Time Positions Result From Ongoing Impact of the Operation

PROJECT SCHEDULE (EST.)

- Work begins July 2025
- Project completion January 2026

Project Address:

6010, 6030 & 6040 North Bailey
Amherst, New York 14226
(Sweet Home School District)

Investment:

Renovation/Infrastructure:	\$5,721,901
Manufacturing Equipment:	\$4,950,477
Non-Manufacturing Equipment:	\$1,905,000
Soft/Other Costs:	\$240,800



Project Description:

Founded in 1967, Delta Sonic has 32 locations throughout Western and Central New York, Chicago, Illinois and Erie Pennsylvania. The majority of the company's business is outside of Erie County, with 25% of it out of New York State.

Delta Sonic is proposing to renovate and occupy 6010, 6030 and 6040 North Bailey and consolidate all of its soap blending, warehousing and distribution and corporate headquarters to one campus environment. The company is investing in new manufacturing equipment, racking, furniture and fixtures and will increase its overall space use by 31,000 square feet. The current footprint of the headquarters, fabrication and distribution is scattered across multiple locations in the Cities of Buffalo and Tonawanda and lack available space and infrastructure to accommodate its growth objectives. As per the Countywide Uniform Tax Exemption Policy, the existing communities were contacted and provided information and consideration for this investment. Correspondence from the respective Mayors indicating that these conditions were met are included in the agenda packet.

The Agency's financial assistance is necessary to support Delta Sonic's proposed project to achieve operational efficiency and growth. Delta Sonic has indicated that relocation outside of Erie County would be a necessary consideration without support, noting the benefits of new investment and jobs the project will generate. Successful operations outside of the area prove that those options are viable, but not preferred by the company as it recognizes the improving business environment of Western New York and its talented workforce.

PROJECT PROFILE:
DELTA SONIC HEADQUARTERS & FABRICATION
\$12,818,178

Page 2

AIDA COMPANY HISTORY:

None

MATERIAL TERMS:

1. Investment of not less than \$10,895,451 at the project location as noted in the application.
2. Achievement of 162 full time equivalent positions within two years of project completion and maintenance of those jobs for 3-years after project completion.
3. Compliance with the Agency's Local Labor Policy in connection with the construction of the Project.

AIDA Project Evaluation Criteria - Headquarters & Fabrication

Wage Rates:	\$70,000 Average Annual Salary
Regional Wealth Creation:	75% of sales outside of Erie County, 25% of sales outside of New York
In Region Purchases:	Applicant sources locally where possible for mechanical equipment construction and raw materials
Research & Development Activities:	Continue to advance formulas for proprietary soaps and car wash equipment
Investments in Energy Efficiency:	Consolidation of facilities saves fuel costs along with energy reduction of new equipment
Locational Land Use Factors:	Need to consolidate, spread across multiple locations
LEED/Renewable Resources:	None
Retention/Flight Risk:	The company's expanding footprint provide opportunities to locate functions out of the area
Workforce Access/Public Transportation:	Multiple bus stops adjacent and near the project site—METRO 32 Amherst

David S. Mingoia
Executive Director



May 2, 2025

Mayor Christopher P. Scanlon
City of Buffalo
65 Niagara Square – Room 203
Buffalo, New York 14202

Mayor John L. White
City of Tonawanda
200 Niagara Street
Tonawanda, New York 14150

Supervisor Brian Kulpa
Town of Amherst
5583 Main Street
Williamsville, New York 14221

RE: Benderson Development Company, LLC ("Benderson Development") and Delta
Sonic Car Wash Systems, Inc. ("Delta Sonic") - Consolidation and Relocation
Projects

Dear Mayors and Supervisor:

This letter is being provided pursuant to Article VI of the Countywide Uniform Tax Exemption Policy regarding two related projects proposed by Benderson Development and Delta Sonic (each a "Company" and together the "Companies") that involve the: (i) consolidation of their respective office facilities to a single centralized location in the Town of Amherst and (ii) the construction, renovation and expansion of their warehousing and manufacturing capacities at the proposed location in Amherst.

As you are aware, the Town of Amherst Industrial Development Agency ("AIDA") received a request for financial incentives from Benderson Development and Delta Sonic to assist in the consolidation of their City of Buffalo and City of Tonawanda locations to facilities owned by Benderson Development on North Bailey Avenue in the Town of Amherst. We are in receipt of letters from Mayors Scanlon and White acknowledging the proposed relocation from the City of Buffalo and the City of Tonawanda.

The Companies have each submitted an application to the AIDA for financial assistance. As set forth in the project applications (copies of which are enclosed), Benderson Development seeks to preserve its competitive position in the commercial real estate industry by updating its headquarters, as its existing location does not

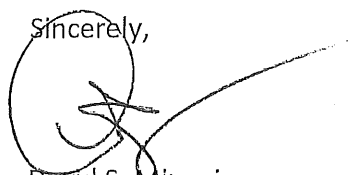
provide the necessary space or infrastructure to achieve this. Delta Sonic has similarly explored renovating their current buildings located in Buffalo and Tonawanda and concluded that it would be cost prohibitive to complete the renovations needed to accommodate their growth requirements. If it does not relocate to Amherst, Delta Sonic would need to consider other relocation options outside Erie County.

The Companies explored other locations in Buffalo, including an option on Hertel Avenue, but were unable to locate a suitable space allowing the Companies to combine their facilities into one campus with sufficient square footage and parking. It is our understanding that representatives from Benderson Development and Delta Sonic met with City of Buffalo and City of Tonawanda officials and explained the options each Company pursued and the reasoning behind creating a campus at property that Benderson Development owns in Amherst. My discussions with the Companies included ensuring that possible solutions in Buffalo and Tonawanda were exhausted before AIDA considered assisting in the expansion of operations in Amherst.

The AIDA Board of Directors welcomes your written or oral comments with regard to these projects and will enter them into the record. The projects are scheduled for public hearings on May 16, 2025 at 8:30 AM and may be considered for action at a future AIDA Board of Directors meeting or meetings.

Please contact me should you require any further information. Thank you again for your cooperation and we look forward to working with you and your respective teams on future economic development projects that benefit the region.

Sincerely,



David S. Mingoia
Executive Director/CEO

Enc.

CC: John Cappellino, Erie County Industrial Development Agency
Nadine Marrero, Executive Director, City of Buffalo Office of Strategic Planning



MAYOR CHRISTOPHER P. SCANLON

April 16, 2025

Amherst Industrial Development Agency
Attn: David Mingoia, Executive Director
4287 Main St.
Amherst, New York 14226

Re: Proposed Relocation of Facilities

Dear Mr. Mingoia:

I am writing to acknowledge the proposed relocation of Benderson Development and Delta Sonic from the City of Buffalo to the Town of Amherst. I have recently met with principals from each company and understand the rationale of consolidating operations to a larger facility that will house their respective corporate headquarters as well as Delta Sonic's ancillary operations. While I don't often support *any* business moving their operations out of Buffalo, this move is important to the continued success of both applicants and significant contributions to the region.

Additionally, Benderson and Delta Sonic maintain substantial property holdings in the city, and they have stressed their commitment to continued investment in Buffalo, despite moving to a neighboring municipality. Their proactive engagement with my office and transparency throughout the process is also appreciated.

If you have any questions, please do not hesitate to contact Deputy Mayor Brian Gould at (716) 851.5749 or email: bgould@buffalony.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read "Chris P. Scanlon", written in a cursive style.

Christopher P. Scanlon
Mayor, City of Buffalo



CITY OF TONAWANDA, NEW YORK
OFFICE OF THE MAYOR

200 Niagara Street Tonawanda, New York 14150-1099

Phone: (716) 695-8645 Fax: (716) 695-8314

E-mail: mayor@tonawandacity.com

JOHN L. WHITE

Mayor

SHARON R. STUART

Administrative Assistant

JUDY A. KURTZWORTH

Executive Secretary

April 24, 2025

Amherst Industrial Development Agency
Attn: David Mingoia, Executive Director
4287 Main St.
Amherst, New York 14226

Re: Proposed Relocation of Facilities

Dear Mr. Mingoia:

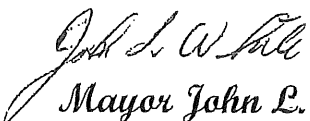
I am writing to acknowledge the proposed relocation of Benderson Development and Delta Sonic from the City of Buffalo to the Town of Amherst. Principals from each company have explained the rationale of consolidating operations to a larger facility that will house their respective corporate headquarters as well as Delta Sonic's ancillary operations. While I don't often support *any* business moving their operations, this move is important to the continued success of both applicants and significant contributions to the region.

Additionally, Benderson maintains substantial property holdings in the City of Tonawanda, and they have stressed their commitment to continued investment in Buffalo, Amherst and Tonawanda despite moving to a neighboring municipality.

We have a good working relationship with Benderson Development and support any move they are considering.

If you have any questions, please do not hesitate to contact me at 716-695-8645 or email mayor@tonawandacity.com.

Regards,


Mayor John L. White

City of Tonawanda
200 Niagara St
Tonawanda, NY 14150

Town of Amherst Industrial Development Agency

MRB Cost Benefit Calculator

Date May 9, 2025
Project Title Delta Sonic HQ & Fabrication
Project Location 6010, 6030 & 6040 North Bailey, 14226

Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

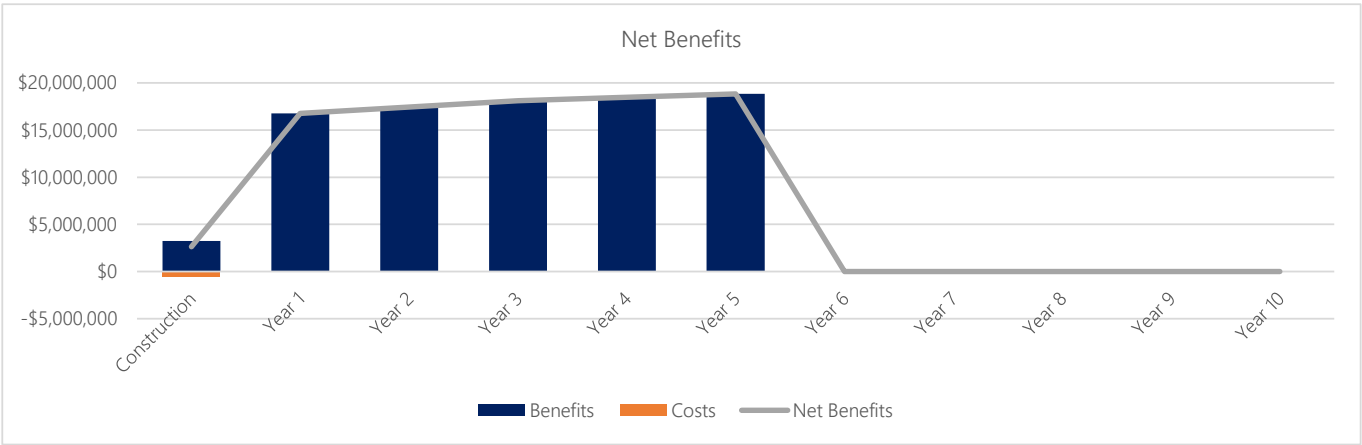
Construction Project Costs

\$12,818,178

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	22	20	42
Earnings	\$1,925,500	\$1,141,436	\$3,066,936
Local Spend	\$5,000,000	\$3,554,000	\$8,554,000

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	162	156	318
Earnings	\$56,124,936	\$28,354,318	\$84,479,254

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

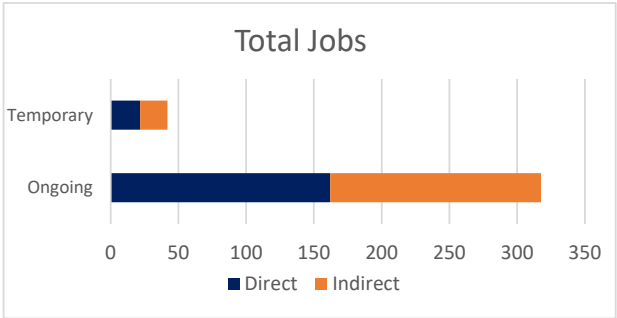
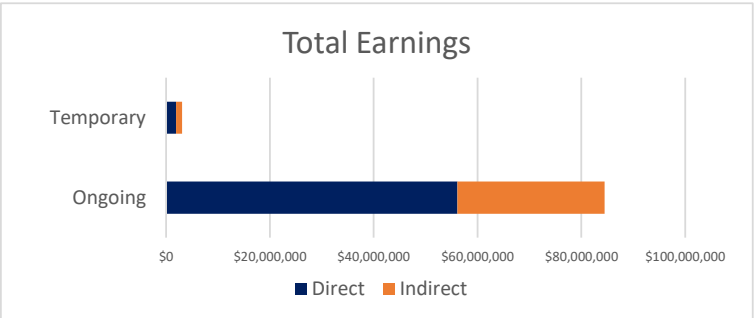


Figure 3



Fiscal Impacts

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$0	\$0
Sales Tax Exemption	\$612,500	\$612,500
Local Sales Tax Exemption	\$332,500	\$332,500
State Sales Tax Exemption	\$280,000	\$280,000
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$612,500	\$612,500

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$88,273,918	\$83,300,301
To Private Individuals	\$87,546,190	\$82,613,575
Temporary Payroll	\$3,066,936	\$3,066,936
Ongoing Payroll	\$84,479,254	\$79,546,639
Other Payments to Private Individuals	\$0	\$0
To the Public	\$727,728	\$686,725
Increase in Property Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$25,494	\$25,494
Ongoing Jobs - Sales Tax Revenue	\$702,234	\$661,231
Other Local Municipal Revenue	\$0	\$0
State Benefits	\$4,552,402	\$4,295,906
To the Public	\$4,552,402	\$4,295,906
Temporary Income Tax Revenue	\$138,012	\$138,012
Ongoing Income Tax Revenue	\$3,801,566	\$3,579,599
Temporary Jobs - Sales Tax Revenue	\$21,469	\$21,469
Ongoing Jobs - Sales Tax Revenue	\$591,355	\$556,826
Total Benefits to State & Region	\$92,826,320	\$87,596,207

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$83,300,301	\$332,500	251:1
State	\$4,295,906	\$280,000	15:1
Grand Total	\$87,596,207	\$612,500	143:1

*Discounted at the public sector discount rate of: 2%

Additional Comments from IDA

Prepared by DM

Does the IDA believe that the project can be accomplished in a timely fashion? Yes
Does this project provide onsite childcare facilities? No

RESOLUTION OF THE TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING A PROJECT CONSISTING OF THE CONSTRUCTION, RENOVATION AND EQUIPPING BY DELTA-SONIC CARWASH SYSTEMS, INC. OF AN APPROXIMATELY 115,215 SQUARE FOOT WAREHOUSE, MANUFACTURING AND OFFICE FACILITY LOCATED AT 6010, 6030 AND 6040 NORTH BAILEY AVENUE, AMHERST, NEW YORK, FOR SALE OR LEASE TO THE AGENCY AND SUBSEQUENT LEASE OR RECONVEYANCE PURSUANT TO A LEASE AGREEMENT OR AN INSTALLMENT SALE CONTRACT TO DELTA-SONIC CARWASH SYSTEMS, INC., THE EXECUTION OF A LEASE AGREEMENT AND/OR INSTALLMENT SALE CONTRACT AND THE TAKING OF OTHER ACTIONS.

WHEREAS, the Town of Amherst Industrial Development Agency (the “Agency”) is authorized under the laws of the State of New York, and in particular the New York State Industrial Development Agency Act, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, and Section 914-a of the General Municipal Law, as amended (collectively, the “Act”), to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial and research facilities and thereby advance the job opportunities, general prosperity and economic welfare of the people of the State of New York and to improve their prosperity and standard of living; and

WHEREAS, Delta-Sonic Carwash Systems, Inc., a New York business corporation, for itself or for related individuals or entities (the “Company”), has submitted an application to the Agency requesting the Agency to undertake a certain project (the “Project”) consisting of the construction and renovation of warehouse, manufacturing and office facilities totaling approximately 115,215 square feet and related amenities and improvements (the “Improvements”) and the acquisition and installation therein, thereof or thereabout of certain machinery, equipment and related personal property to be located at 6010, 6030 and 6040 North Bailey Avenue, Amherst, New York; and

WHEREAS, the Company has submitted an application and other materials and information (collectively, the “Application”) to the Agency to initiate the accomplishment of the Project; and

WHEREAS, the Application sets forth certain information with respect to the Company and the Project, including the following:

- (i) the Company seeks Agency financing for construction, renovation and equipping of approximately 115,215 square feet of warehousing, manufacturing and office facilities and the acquisition of machinery and equipment, to be located at 6010, 6030 and 6040 North Bailey Avenue in the Town of Amherst (the “Premises”), all at a cost of approximately Twelve Million Eight Hundred Eighteen Thousand One Hundred Seventy-Eight and No/100 Dollars (\$12,818,178.00);

(ii) the consolidation of the Company's headquarters and warehousing and manufacturing operations to a single location is a key strategy in the Company's plans for the continued growth of its business and to allow the Company to continue conducting its business locally as opposed to relocating out of state;

(iii) after determining that the Company's existing locations would not meet the Company's long-term strategic needs, undertook a search to find a suitable location for its consolidated operations, but determined that those options did not meet the objectives of the Company;

(v) the Company has completed the inter-municipal move determination provisions of the Application, including particulars relating to the Company's search process, the Company's project site criteria and requirements, the lack of suitable locations in the current municipality, and information detailing that the Project is reasonably necessary to discourage the Company from relocating its operations to a location outside the state;

(vi) the Company anticipates that one hundred forty-nine (149) full-time equivalent (FTE) employment positions and two (2) part-time employment positions will be retained and twelve (12) new FTE employment positions will be created as a result of the Project at the end of two (2) years of operation thereof;

(vii) (A) the Project will provide substantial capital investment; (B) due to renovation costs associated with the Project location, Agency financing is necessary in order for the Project to be economically feasible; and (C) if Agency financing is not approved, it is likely that the Company will not proceed with the Project; and that, therefore, Agency financing is necessary to encourage the Company to proceed with the Project in the Town of Amherst; and

WHEREAS, after the giving of all required notices (including published notice and written notice pursuant to Article XI(A) of the Countywide Industrial Development Agency Uniform Tax Exemption Policy), the Agency held a public hearing on the Project on May 16, 2025, and has considered all oral and written presentations made at or in connection with said public hearing; and

WHEREAS, the Project will result in the removal of a facility of the Company from one area of the State to another area of the State or in the abandonment of one or more facilities of the Company located within the State but the Agency is permitted to provide financial assistance with respect to the Project pursuant to Section 862(1) of the New York General Municipal Law because the Project is reasonably necessary to discourage the Company from moving its operations to a location outside New York State, based upon the information submitted by the Company in the Application; and

WHEREAS, the Agency has considered the intermunicipal movement provisions of the Countywide Industrial Development Agency Uniform Tax Exemption Policy; and

WHEREAS, the Agency has reviewed the Application, prepared a cost-benefit analysis

with respect to the Project and evaluated the extent to which the Project will create and retain permanent, private-sector jobs, the value of tax exemptions to be provided, the amount of private sector investment generated or likely to be generated by the Project, the likelihood of accomplishing the proposed Project in a timely fashion, the extent to which the proposed Project will provide additional sources of revenue for the municipalities and school district and other public benefits that might occur as a result of the Project; and

WHEREAS, the Agency desires to encourage the Company with respect to the consummation of the Project, if by doing so it is able to induce the Company to proceed with the Project in the Town of Amherst; and

WHEREAS, the Company has completed and submitted to the Agency Part 1 of an Environmental Assessment Form (“EAF”) in accordance with the provisions of the State Environmental Quality Review Act and regulations adopted pursuant thereto (collectively, “SEQRA”); and

WHEREAS, the Agency has completed Part 2 of the EAF and has considered the proposed Project and reviewed the EAF and the criteria set forth in SEQRA in order to determine whether the Project will have significant effect on the environment and wishes to make the findings required of an agency under SEQRA.

NOW, THEREFORE, THE TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY HEREBY RESOLVES AS FOLLOWS:

Section 1. The Agency hereby resolves that the proposed Project will not have a significant impact on the environment for the reasons more particularly set forth in the negative declaration prepared by the Agency. A copy of the EAF and negative declaration are attached hereto as Exhibit A.

Section 2. The Project is described in the recitals to this Resolution. The financial assistance to be provided in connection therewith includes an exemption from sales and use taxes for building materials and machinery, equipment, fixtures and furnishings purchased for incorporation into or use at the Project location having a total cost not to exceed Seven Million and No/100 Dollars (\$7,000,000.00) (the “Financial Assistance”). In addition to any other covenants, obligations and agreements which may be contained in the Project Documents (as hereinafter defined), the provision by the Agency of the Financial Assistance is made subject to the agreement by the Company to comply with the following covenants and agreements, each of which shall constitute a “Material Factor”:

- (a) Investment of no less than Ten Million Eight Hundred Ninety-Five Thousand Four Hundred Fifty-One and Thirty/100 Dollars (\$10,895,451.30) at the Project location as noted in the Application;
- (b) Achievement of one hundred sixty-two (162) full-time equivalent jobs within two (2) years of Project completion and maintenance of those jobs for three (3) years after Project completion; and
- (c) Compliance with the Agency’s Local Labor Policy in connection with the construction

of the Project.

Section 3. The Agency hereby determines that the Project and the financing thereof by the Agency pursuant to the New York State Industrial Development Agency Act will promote and is authorized by and will be in furtherance of the policy of the State as set forth in said Act.

Section 4. The Agency hereby determines that the Project will result in the removal of a facility of the Company from one area of the State to another area of the State or in the abandonment of one or more facilities of the Company located within the State, but that the Agency is permitted to provide financial assistance with respect to the Project pursuant to Section 862(1) of the New York General Municipal Law because, based upon the information provided by the Company in the Application, the Project is reasonably necessary to discourage the Company from moving its operations to a location outside the state. The Agency further determines that the intermunicipal movement provisions of the Countywide Industrial Development Agency Uniform Tax Exemption Policy have been duly complied with.

Section 5. The Agency hereby authorizes the Company, as agent for the Agency, to proceed with the Project as herein authorized. The Agency is hereby authorized to acquire an interest in the Project site and the buildings thereon, if any, and to make renovations or additions thereto. The Company is authorized to proceed with the acquisition and construction of the Project as set forth in any Project Agreement, the Agency Lease Agreement or Installment Sale Contract (as hereinafter defined). The Chairman, Vice Chairman, Executive Director, Secretary, Treasurer, and any Assistant Secretary of the Agency, and other appropriate officials of the Agency and its agents and employees, are hereby authorized and directed to do and cause to be done any and all acts and things necessary or proper for carrying out this Resolution and to complete the Project in cooperation with the Company.

Section 6. The Company is authorized, as agent of the Agency, to initiate the construction of building renovations and additions constituting the Project, and the acquisition of machinery and equipment which will be a part thereof or will be used in connection therewith, and to advance such funds as may be necessary to accomplish such purposes. The designation of the Company as agent hereunder is limited to purchases of sales-taxable tangible personal property and services in connection with the Project which do not exceed a total cost of Seven Million and No/100 Dollars (\$7,000,000.00) and shall not apply to any other purchase by the Company or any operating expenses of the Company. The Company shall report to the Agency, at such times as the Agency shall require, or as may otherwise be prescribed by the Commissioner of the New York State Department of Taxation and Finance (the "Commissioner"), the value of all sales and use tax exemptions claimed by the Company or agents of the Company or any operators of the Project, including, but not limited to, consultants or subcontractors of such agents or Project operators under the authority granted pursuant to this Resolution. A failure to report may result in the revocation of the designation of the Company as agent and repayment of any sales and use tax exemptions claimed.

Section 7. The Agency is hereby authorized to enter into a Project Agreement with respect to the provision of the Financial Assistance authorized herein (the "Project Agreement") and to acquire an interest in the Project site and construct and renovate a facility thereon. The execution

and delivery of a lease by the Company to the Agency (the “Company Lease”), an Agency Lease Agreement (the “Agency Lease”) or Installment Sale Contract (the “Installment Contract”) between the Agency and the Company, and such other documents as may be necessary to fulfill the intent of the parties to the transaction (collectively, the “Project Documents”), in a form satisfactory to Agency counsel, are hereby authorized. The Chairman, Vice Chairman, Executive Director, Secretary, Treasurer, or any Assistant Secretary are each authorized to execute such documents and to make or approve such amendments or modifications to the Project Agreement, Company Lease, the Agency Lease, Installment Contract, and such other documents executed and delivered in connection therewith as they deem necessary under the circumstances provided, however, that such modifications do not materially alter the risk to the Agency.

Section 8. Reserved.

Section 9. Any such action heretofore taken by the Company initiating the acquisition, installation and construction of the Project is hereby ratified, confirmed and approved.

Section 10. Any expenses incurred by the Agency with respect to the Project and the financing thereof shall be paid by the Company. By acceptance hereof, the Company agrees to pay such expenses and further agrees to indemnify the Agency, its members, employees and agents and hold the Agency and such persons harmless against claims for losses, damage or injury or any expenses or damages incurred as a result of action taken by or on behalf of the Agency with respect to the Project and the financing thereof.

Section 11 In the event a lease is not executed between the Company and the Agency by the expiration date of this Resolution (as such date may be extended as provided herein) or the termination of this Resolution, the Company shall then be required to pay all sales taxes which would have been levied in connection with the acquisition, construction and installation of all improvements of the real property and the machinery and equipment which constitute the Project, as if the Agency did not have an interest in the Project from the date the Company commenced its acquisition, construction and installation. In addition, in the event, because of the involvement of the Agency, the Company claims an exemption from state sales or use tax in connection with the Project, and such exemption is claimed with respect to property or services not authorized hereunder, or which exemption is in excess of the amounts authorized hereunder, or is otherwise not permitted under this Resolution, or if the Company shall fail to comply with a material term or condition regarding the use of property or services acquired by the Company as agent for the Agency as set forth in this Resolution or in any document authorized hereunder, then the Company shall each be required to remit to the Agency an amount equal to the amount of state sales and use taxes for which such exemption was improperly claimed. A failure to remit such amounts may result in an assessment against the Company by the Commissioner of state sales and use taxes, together with any relevant penalties and interest.

In addition to the foregoing, in the event the Agency determines that Company is in violation of a Material Factor, or in the event that the Company closes the Project or relocates its operations to a location outside of the Town of Amherst within three (3) years after Project completion or in the event the Agency determines, in its judgment, that the Company knowingly and intentionally submitted false or intentionally misleading information in its application to the

Agency or in any report or certification submitted to the Agency for the purpose of obtaining or maintaining any Financial Assistance from the Agency (each referred to herein as a “Recapture Event”), the Agency may, in accordance with its policies and procedures then in effect, (i) revoke the designation of the Company and any agents of the Company (including, but not limited to, consultants, sub-contractors or equipment lessors of the Company) as agents for the Agency in connection with the Project and terminate the exemption from New York State and local sales and use taxes conferred with respect to the Project and/or (ii) modify the amount or terms of any Financial Assistance being provided by the Agency in connection with the Project and/or (iii) require that the Company pay to the Agency an amount equal to all or a portion (as determined by the Agency in its discretion) of the total value of all sales tax exemptions claimed by the Company and any agents of the Company, including, but not limited to, consultants, sub-contractors, or any equipment lessors of the Company under the authority granted under this Resolution and the Project Agreement. If the Agency makes any of the foregoing determinations and requires a repayment of all or a portion of the Financial Assistance received by the Company, the Company shall (i) cooperate with the Agency in its efforts to recover or recapture any or all Financial Assistance obtained by the Company and (ii) promptly pay over any or all such amounts to the Agency that the Agency demands in connection therewith. Upon receipt of such amounts, the Agency shall then redistribute such amounts to the appropriate affected tax jurisdiction(s) unless otherwise agreed to by any affected tax jurisdiction.

Section 12. The Agency has not made and makes no representation or warranty whatsoever, either express or implied, with respect to the merchantability, condition, environmental status, fitness, design, operation or workmanship of any part of the Project, its fitness for any particular purpose, the quality or capacity of the materials in the Project, or the suitability of the Project for the Company’s purposes or needs. The Company is satisfied that the Project is suitable and fit for its purposes. The Agency shall not be liable in any manner whatsoever to anyone for any loss, damage or expense of any kind or nature caused, directly or indirectly, by the Project property or the use or maintenance thereof or the failure of operation thereof, or the repair, service or adjustment thereof, or by any delay or failure to provide any such maintenance, repairs, service or adjustment, or by any interruption of service or loss of use thereof or for any loss of business howsoever caused, and the Company hereby indemnifies and holds the Agency harmless from any such loss, damage or expense.

Section 13. Should the appropriate officers of the Agency determine, in their absolute discretion, that there is reason to believe that the activities of any past or present owner or operator of the Premises have resulted in the generation of any “hazardous substance” (as the term has been defined from time to time in any applicable federal or state law, rule or regulation), or that any party has stored, disposed or released any such substance on the Premises or within a one (1) mile radius thereof, the Agency shall be under no obligation to enter into a lease as contemplated by this Resolution.

Section 14. No covenant, stipulation, obligation or agreement herein contained or contained in the Project Agreement, Company Lease, the Agency Lease, Installment Contract, or other documents, nor the breach thereof, shall constitute or give rise to or impose upon the Agency a pecuniary liability or a charge upon its general credit, nor shall be deemed to be a covenant, stipulation, obligation or agreement of any member, officer, agent or employee of the Agency in his

or her individual capacity.

Section 15. Should the Agency's participation in the Project be challenged by any party, in the courts or otherwise, the Company shall defend, indemnify and hold harmless the Agency and its members, officers and employees from any and all losses arising from any such challenge including, but not limited to, the fees and disbursements of the Agency's counsel. Should any court of competent jurisdiction determine that the Agency is not authorized under Article 18-A of the General Municipal Law to participate in the Project, this Resolution shall automatically become null, void and of no further force and effect, and the Agency shall have no liability to the Company hereunder or otherwise.

Section 16. This Resolution shall take effect immediately and shall continue in full force and effect for one (1) year from the date hereof and on or after such one (1) year anniversary, the Agency may, at its option (a) terminate the effectiveness of this Resolution (except with respect to the obligations of the Company pursuant to Sections 10 and 11 of this Resolution which shall survive any expiration or termination) or (b) allow the Company additional time in which to close the transactions contemplated by this Resolution based upon affirmative actions taken by the Company to complete such transactions. Upon any allowance of additional time to close, the Agency may charge the Company an extension fee in accordance with the Agency's fee schedule.

Section 17. Certain construction work done under contract in connection with financial assistance from the Agency may be subject to the requirements of Section 224-a of the Labor Law of the State, including without limitation the requirement that such construction be subject to the prevailing wage requirements of Sections 220 and 220-b of the Labor Law. In addition, such construction work may be required by Section 224-a of the Labor Law to comply with the objectives and goals of minority and women-owned business enterprises pursuant to Article 15-A of the Executive Law and service-disabled veteran-owned business pursuant to Article 17-B of the Executive Law. The Company acknowledges receipt of notice pursuant to Section 224-a(8)(d) of the Labor Law that the sales and use tax exemption benefit amount referred to in Section 8.5(d) and real property tax benefit amount referred to herein are "public funds" and not otherwise excluded under Section 224-a(3) of the New York Labor Law. The Company represents and warrants that it understands the requirements of Section 224-a of the Labor Law and the applicability of such requirements to the Project and shall comply therewith.

Section 18. This Resolution is subject to compliance with all local building and zoning requirements.

ADOPTED: June 5, 2025

ACCEPTED AND AGREED TO: _____, 2025

DELTA-SONIC CARWASH SYSTEMS, INC.

By: _____

Name:

Title:

Exhibit A
EAF and Negative Declaration

See attached.

Short Environmental Assessment Form

Part 1 - Project Information

Instructions for Completing

Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information				
Name of Action or Project:				
Project Location (describe, and attach a location map):				
Brief Description of Proposed Action:				
Name of Applicant or Sponsor:			Telephone:	
			E-Mail:	
Address:				
City/PO:		State:	Zip Code:	
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation?			NO	YES
If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			<input type="checkbox"/>	<input type="checkbox"/>
2. Does the proposed action require a permit, approval or funding from any other government Agency?			NO	YES
If Yes, list agency(s) name and permit or approval:			<input type="checkbox"/>	<input type="checkbox"/>
3. a. Total acreage of the site of the proposed action? _____ acres				
b. Total acreage to be physically disturbed? _____ acres				
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? _____ acres				
4. Check all land uses that occur on, are adjoining or near the proposed action:				
<input type="checkbox"/> Urban	<input type="checkbox"/> Rural (non-agriculture)	<input type="checkbox"/> Industrial	<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential (suburban)
<input type="checkbox"/> Forest	<input type="checkbox"/> Agriculture	<input type="checkbox"/> Aquatic	<input type="checkbox"/> Other(Specify):	
<input type="checkbox"/> Parkland				

5. Is the proposed action,	NO	YES	N/A
a. A permitted use under the zoning regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO	YES	
	<input type="checkbox"/>	<input type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area?	NO	YES	
If Yes, identify: _____	<input type="checkbox"/>	<input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO	YES	
	<input type="checkbox"/>	<input type="checkbox"/>	
b. Are public transportation services available at or near the site of the proposed action?	<input type="checkbox"/>	<input type="checkbox"/>	
c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	<input type="checkbox"/>	<input type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements?	NO	YES	
If the proposed action will exceed requirements, describe design features and technologies: _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply?	NO	YES	
If No, describe method for providing potable water: _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities?	NO	YES	
If No, describe method for providing wastewater treatment: _____ _____	<input type="checkbox"/>	<input type="checkbox"/>	
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?	NO	YES	
	<input type="checkbox"/>	<input type="checkbox"/>	
b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	<input type="checkbox"/>	<input type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	NO	YES	
	<input type="checkbox"/>	<input type="checkbox"/>	
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ _____ _____			

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest Agricultural/grasslands Early mid-successional </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Wetland <input type="checkbox"/> Urban Suburban </div>		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Is the project site located in the 100-year flood plan?	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, <div style="margin-left: 20px; margin-top: 10px;"> a. Will storm water discharges flow to adjacent properties? </div> <div style="margin-left: 20px; margin-top: 10px;"> b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? </div> If Yes, briefly describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>		
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</p> <p>Applicant/sponsor/name: _____ Date: _____</p> <p>Signature: <u>James A. Boglioli</u> Title: _____</p>		

Project:

Date:

Short Environmental Assessment Form
Part 2 - Impact Assessment

Part 2 is to be completed by the Lead Agency.

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Project: Date:

Short Environmental Assessment Form

Part 3 Determination of Significance

For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

Delta Sonic is proposing a project that renovates an existing building and adds new machinery and warehouse equipment in addition to buildout of its corporate headquarters in a built corridor in the Town of Amherst. The project involves internal construction/renovation takes place completely within the footprint of an existing building. The project is in an existing R&D zoned complex and serviced by major arterials and near an interstate highway.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☒ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Town of Amherst Industrial Development Agency

May 27, 2025

Name of Lead Agency

Date

David Mingoia

Executive Director/CEO

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer

Signature of Responsible Officer in Lead Agency

Signature of Preparer (if different from Responsible Officer)

PROJECT PROFILE:
BENDERSON AMHERST OFFICE INVESTMENT
\$13,150,000
June 5, 2025



ELIGIBILITY

- Commercial Project under NYS Law
- Eligible Project under Countywide Eligibility Policy

COMPANY INCENTIVES (EST.)

- Property Tax = \$342,877
- Sales Tax = \$502,031

PROJECT BENEFITS (EST.)

- New Property Taxes = \$158,120
- Retained Property Taxes = \$1,348,943
- Income Taxes = \$15,680,235
- Sales Taxes = \$5,335,636

EMPLOYMENT

- 84 Construction and Supply Related Jobs Created
- 231 Full-Time Jobs Retained, 10 Full-Time New Jobs Created within 2-years of Project Completion
- 231 Full-Time Positions Result From Ongoing Impact of the Operation

PROJECT SCHEDULE (EST.)

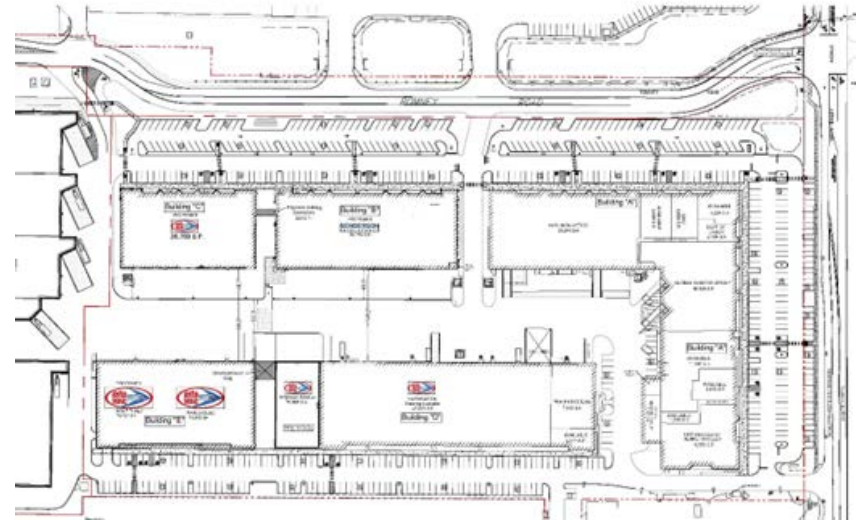
- Work begins July 2025
- Project completion July 2026

Project Address:

6000-6040 North Bailey
 Amherst, New York 14226
 (Sweet Home School District)

Investment:

Construction: \$7,750,000
 Equipment: \$5,000,000
 Soft/Other Costs: \$400,000



Project Description:

Benderson Development Company (BDC) is a commercial real estate developer with over 60 years of experience resulting in a portfolio of office, retail, warehouse, residential and hospitality holdings. It operates in 40 states throughout the country.

BDC is proposing to remodel existing property it owns on North Bailey that would consolidate its current operations to the site and make improvements including a 10,000 SF expansion that would accommodate Delta Sonic's operations, which is the subject of another application. The project includes building and site work improvements that would elevate the existing properties to modern, clean office space for its employees and customers.

BDC is headquartered in Sarasota, Florida and is seeking assistance to justify making this investment to create a campus and keep jobs in Western New York. The company is seeking to overcome challenges from financial obstacles, noting that Florida has zero income tax, to operational efficiencies such as dated mechanicals, lack of expandability and parking shortages. The Amherst location allows for current and future growth and an expansive experience for staff with onsite and nearby amenities. As per the Countywide Uniform Tax Exemption Policy, the existing communities were contacted and provided information and consideration for this investment. Correspondence from the respective Mayors indicating that these conditions were met are included in the agenda packet.

PROJECT PROFILE:
BENDERSON AMHERST OFFICE INVESTMENT
\$13,150,000

Page 2

AIDA COMPANY HISTORY:

- 6000—6040 North Baily were developed with AIDA inducement in phases starting in 1991 and ending in 2000.

MATERIAL TERMS:

1. Investment of not less than \$11,117,500 at the project location as noted in the application.
2. Achievement of 239.5 full time equivalent positions within two years of project completion and maintenance of those jobs for the PILOT term.
3. Compliance with the Agency's Local Labor Policy in connection with the construction of the Project.

AIDA Project Evaluation Criteria - Office/Headquarters

Wage Rates:	Over \$90,000 Average Annual Salary
Regional Wealth Creation:	20% of sales outside of Erie County
In Region Purchases:	Applicant indicates its sources a high percentage of products locally
Research & Development Activities:	N/A
Investments in Energy Efficiency:	Company plans to apply energy efficient equipment in building expansion (i.e. HVAC)
Locational Land Use Factors:	Own Current Property, Ability to expand on site
LEED/Renewable Resources:	None
Retention/Flight Risk:	The company is headquartered in Sarasota, Florida and could shift positions there
Workforce Access/Public Transportation:	Multiple bus stops adjacent and near the project site

Town of Amherst Industrial Development Agency

MRB Cost Benefit Calculator

Date May 8, 2025
Project Title Benderson Amherst Office Investment
Project Location 6000-6040 North Bailey, 14226

Economic Impacts

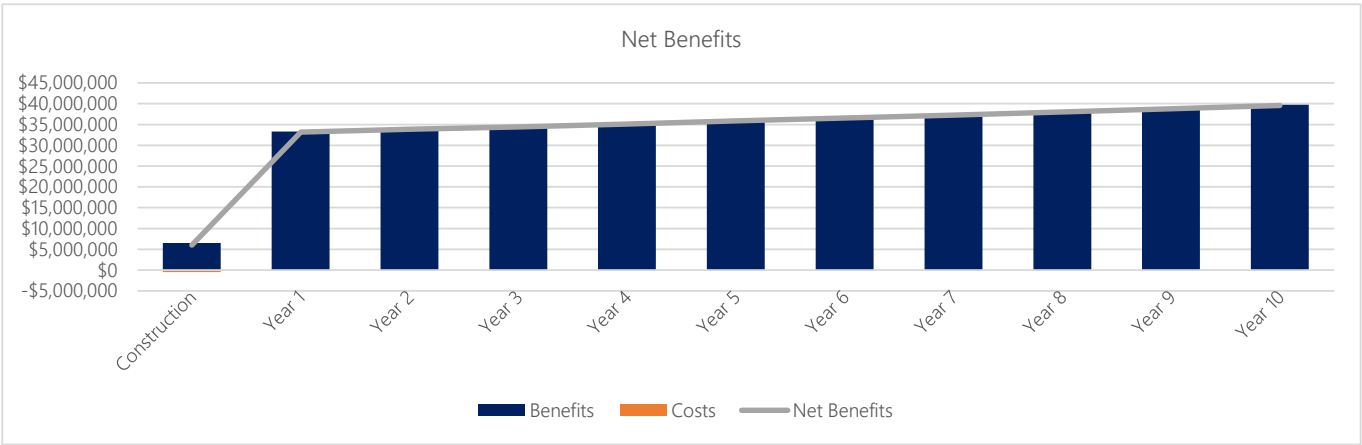
Summary of Economic Impacts over the Life of the PILOT

Construction Project Costs
\$13,150,000

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	44	40	84
Earnings	\$3,851,000	\$2,282,873	\$6,133,873
Local Spend	\$10,000,000	\$7,108,000	\$17,108,000

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	240	231	471
Earnings	\$227,422,131	\$114,893,661	\$342,315,792

Figure 1



Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2

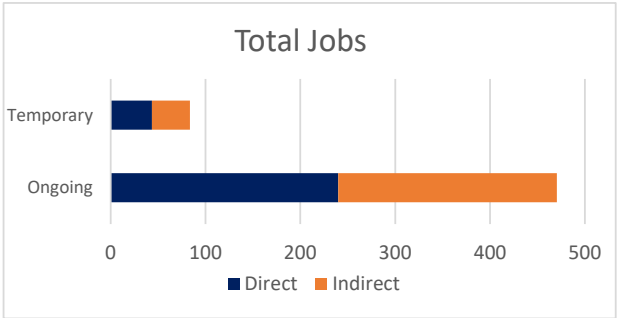
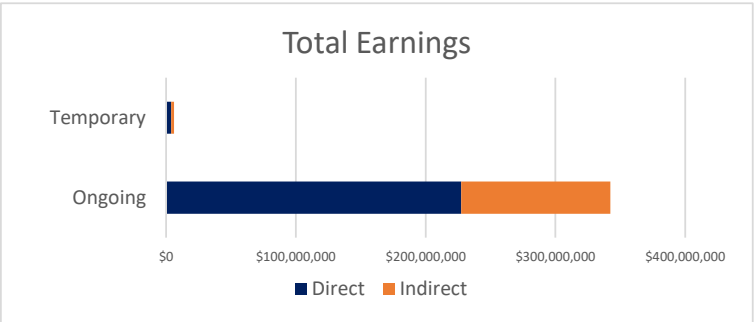


Figure 3



Fiscal Impacts

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,691,820	\$1,521,558
Sales Tax Exemption	\$502,031	\$502,031
Local Sales Tax Exemption	\$272,531	\$272,531
State Sales Tax Exemption	\$229,500	\$229,500
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$2,193,851	\$2,023,589

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$352,853,213	\$316,589,744
To Private Individuals	\$348,449,665	\$312,639,069
Temporary Payroll	\$6,133,873	\$6,133,873
Ongoing Payroll	\$342,315,792	\$306,505,196
Other Payments to Private Individuals	\$0	\$0
To the Public	\$4,403,548	\$3,950,675
Increase in Property Tax Revenue	\$158,120	\$140,166
Temporary Jobs - Sales Tax Revenue	\$50,988	\$50,988
Ongoing Jobs - Sales Tax Revenue	\$2,845,500	\$2,547,824
Other Local Municipal Revenue	\$1,348,940	\$1,211,697
State Benefits	\$18,119,383	\$16,257,232
To the Public	\$18,119,383	\$16,257,232
Temporary Income Tax Revenue	\$276,024	\$276,024
Ongoing Income Tax Revenue	\$15,404,211	\$13,792,734
Temporary Jobs - Sales Tax Revenue	\$42,937	\$42,937
Ongoing Jobs - Sales Tax Revenue	\$2,396,211	\$2,145,536
Total Benefits to State & Region	\$370,972,596	\$332,846,976

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$316,589,744	\$1,794,090	176:1
State	\$16,257,232	\$229,500	71:1
Grand Total	\$332,846,976	\$2,023,589	164:1

*Discounted at the public sector discount rate of: 2%

Additional Comments from IDA

Prepared by DM

Does the IDA believe that the project can be accomplished in a timely fashion? Yes
Does this project provide onsite childcare facilities? No

RESOLUTION OF THE TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY AUTHORIZING A PROJECT CONSISTING OF THE RENOVATION AND EQUIPPING OF WAREHOUSING, COMMERCIAL AND OFFICE FACILITIES TOTALING APPROXIMATELY 199,146 SQUARE FEET AND THE CONSTRUCTION AND EQUIPPING OF A WAREHOUSE ADDITION TOTALING APPROXIMATELY 10,069 SQUARE FEET LOCATED AT 6000-6040 NORTH BAILEY AVENUE, AMHERST, NEW YORK, FOR SALE OR LEASE TO THE AGENCY AND SUBSEQUENT LEASE OR RECONVEYANCE PURSUANT TO A LEASE AGREEMENT OR AN INSTALLMENT SALE CONTRACT TO MISSISSIPPI ADP, LLC, THE EXECUTION OF A LEASE AGREEMENT AND/OR INSTALLMENT SALE CONTRACT, A PILOT AGREEMENT AND THE TAKING OF OTHER ACTIONS.

WHEREAS, the Town of Amherst Industrial Development Agency (the “Agency”) is authorized under the laws of the State of New York, and in particular the New York State Industrial Development Agency Act, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, and Section 914-a of the General Municipal Law, as amended (collectively, the “Act”), to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial and research facilities and thereby advance the job opportunities, general prosperity and economic welfare of the people of the State of New York and to improve their prosperity and standard of living; and

WHEREAS, Mississippi ADP, LLC, a New York limited liability company, for itself and/or for related individuals or entities (the “Company”), has submitted an application to the Agency requesting the Agency to undertake a certain project (the “Project”) consisting of the construction of a warehouse addition totaling approximately 10,069 square feet and the renovation of warehousing, commercial and office facilities totaling approximately 199,146 square feet and related improvements (collectively, the “Improvements”), and the acquisition and installation therein, thereon or thereabout of certain machinery, equipment and related personal property (the “Equipment”) to be located at 6000-6040 North Bailey Avenue, Amherst, New York; and

WHEREAS, the Company has submitted an application and other materials and information (collectively, the “Application”) to the Agency to initiate the accomplishment of the Project; and

WHEREAS, the Application sets forth certain information with respect to the Company and the Project, including the following:

- (i) the Company seeks Agency financing for the renovation and equipping of an approximately 199,146 square foot warehousing, commercial and office facility, including the construction of an approximately 10,069 square foot warehouse building addition, located at 6000-6040 North Bailey Avenue in the Town of Amherst (the “Premises”) and the acquisition of machinery and equipment in connection therewith, all at a cost of approximately Thirteen Million One Hundred Fifty Thousand and No/100 Dollars (\$13,150,000.00);

(ii) the consolidation and renovation of the Company's warehousing and office facilities to a single location with its affiliated company, Delta Sonic, is a key strategy in the Company's plans for the continued growth of its business and to allow the Company to remain competitive in its industry;

(iii) after determining that the Company's current Buffalo location would not meet the Company's long-term strategic needs, it undertook a search to find a suitable location for its office facilities and operations;

(iv) the Company considered the possible option of relocating to space at 699 Hertel Avenue, but determined that this option had insufficient square footage and parking and did not allow for co-location with its affiliate Delta-Sonic in a campus-like setting;

(v) the Company has completed the inter-municipal move determination provisions of the Application, including particulars relating to the Company's search process, the Company's project site criteria and requirements, the lack of suitable locations in the current municipality, and information detailing that the Project is reasonably necessary to preserve the Company's competitive position in its industry;

(vi) the Company anticipates that two hundred thirty-one (231) full-time equivalent (FTE) employment positions will be retained and ten (10) new FTE employment positions will be created as a result of the Project at the end of two (2) years of operation thereof;

(vii) (A) the Project will provide substantial capital investment; (B) due to renovation costs associated with the Project location, Agency financing is necessary in order for the Project to be economically feasible; and (C) if Agency financing is not approved, the Company would not be able to proceed with the Project; and that, therefore, Agency financing is necessary to encourage the Company to proceed with the Project in the Town of Amherst; and

WHEREAS, after the giving of all required notices (including published notice and written notice pursuant to Article VI(A) of the Countywide Industrial Development Agency Uniform Tax Exemption Policy), the Agency held a public hearing on the Project on May 16, 2025, and has considered all oral and written presentations made at or in connection with said public hearing; and

WHEREAS, the Project will result in the removal of a facility of the Company from one area of the State to another area of the State or in the abandonment of one or more facilities of the Company located within the State but the Agency is permitted to provide financial assistance with respect to the Project pursuant to Section 862(1) of the New York General Municipal Law because the Project is reasonably necessary to preserve the competitive position of the Company in its respective industry, based upon the information submitted by the Company in the Application; and

WHEREAS, the Agency has considered the intermunicipal movement provisions of the Countywide Industrial Development Agency Uniform Tax Exemption Policy; and

WHEREAS, the Agency has reviewed the Application, prepared a cost-benefit analysis with respect to the Project and has evaluated the extent to which the Project will create and retain permanent, private-sector jobs, the value of tax exemptions to be provided, the amount of private sector investment generated or likely to be generated by the Project, the likelihood of accomplishing the proposed Project in a timely fashion, the extent to which the proposed Project will provide additional sources of revenue for the municipalities and school district and other public benefits that might occur as a result of the Project; and

WHEREAS, the Agency desires to encourage the Company with respect to the consummation of the Project, if by doing so it is able to induce the Company to proceed with the Project in the Town of Amherst; and

WHEREAS, the Company has completed and submitted to the Agency Part 1 of an Environmental Assessment Form ("EAF") in accordance with the provisions of the State Environmental Quality Review Act and regulations adopted pursuant thereto (collectively, "SEQRA"); and

WHEREAS, the Agency has completed Part 2 of the EAF and has considered the proposed Project and reviewed the EAF and the criteria set forth in SEQRA in order to determine whether the Project will have significant effect on the environment and wishes to make the findings required of an agency under SEQRA.

NOW, THEREFORE, THE TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY HEREBY RESOLVES AS FOLLOWS:

Section 1. The Agency hereby resolves that the proposed Project will not have a significant impact on the environment for the reasons more particularly set forth in the negative declaration prepared by the Agency. A copy of the EAF and negative declaration are attached hereto as Exhibit A.

Section 2. The Project is described in the recitals to this Resolution. The financial assistance to be provided in connection therewith includes: (i) an exemption from sales and use taxes for building materials and machinery, equipment, fixtures and furnishings purchased for incorporation into or use at the Project location having a total cost not to exceed Five Million Seven Hundred Thirty-Seven Thousand Five Hundred and No/100 Dollars (\$5,737,500.00); and (ii) an abatement from real property taxes in accordance with the Agency's standard ten (10) year payment in lieu of tax schedule (collectively, the "Financial Assistance"). In addition to any other covenants, obligations and agreements which may be contained in the Project Documents (as hereinafter defined), the provision by the Agency of the Financial Assistance is made subject to the agreement by the Company to comply with the following covenants and agreements, each of which shall constitute a "Material Factor":

- (a) Investment of no less than Eleven Million One Hundred Seventy-Seven Thousand Five Hundred and No/100 Dollars (\$11,177,500.00) at the Project location as noted in the Application;
- (b) Achievement of 239.5 full-time equivalent jobs within two (2) years after Project

- completion and maintenance of those jobs throughout the term of the PILOT Agreement;
and
(c) Compliance with the Agency's Local Labor Policy in connection with the construction of the Project.

Section 3. The Agency hereby determines that the Project and the financing thereof by the Agency pursuant to the New York State Industrial Development Agency Act will promote and is authorized by and will be in furtherance of the policy of the State as set forth in said Act.

Section 4. The Agency hereby determines that the Project will result in the removal of a facility of the Company from one area of the State to another area of the State or in the abandonment of one or more facilities of the Company located within the State, but that the Agency is permitted to provide financial assistance with respect to the Project pursuant to Section 862(1) of the New York General Municipal Law because, based upon the information provided by the Company in the Application, the Project is reasonably necessary to preserve the competitive position of the Company in its industry. The Agency further determines that the intermunicipal movement provisions of the Countywide Industrial Development Agency Uniform Tax Exemption Policy have been duly complied with.

Section 5. The Agency hereby authorizes the Company, as agent for the Agency, to proceed with the Project as herein authorized. The Agency is hereby authorized to acquire an interest in the Project site and the buildings thereon, if any, and to make renovations or additions thereto. The Company is authorized to proceed with the acquisition and construction of the Project as set forth in any Project Agreement, the Agency Lease Agreement or Installment Sale Contract (as hereinafter defined). The Chairman, Vice Chairman, Executive Director, Secretary, Treasurer, and any Assistant Secretary of the Agency, and other appropriate officials of the Agency and its agents and employees, are hereby authorized and directed to do and cause to be done any and all acts and things necessary or proper for carrying out this Resolution and to complete the Project in cooperation with the Company.

Section 6. The Company is authorized, as agent of the Agency, to initiate the construction of building renovations and additions constituting the Project, and the acquisition of machinery and equipment which will be a part thereof or will be used in connection therewith, and to advance such funds as may be necessary to accomplish such purposes. The designation of the Company as agent hereunder is limited to purchases of sales-taxable tangible personal property and services in connection with the Project which do not exceed a total cost of Five Million Seven Hundred Thirty-Seven Thousand Five Hundred and No/100 Dollars (\$5,737,500.00) and shall not apply to any other purchase by the Company or any operating expenses of the Company. The Company shall report to the Agency, at such times as the Agency shall require, or as may otherwise be prescribed by the Commissioner of the New York State Department of Taxation and Finance (the "Commissioner"), the value of all sales and use tax exemptions claimed by the Company or agents of the Company or any operators of the Project, including, but not limited to, consultants or subcontractors of such agents or Project operators under the authority granted pursuant to this Resolution. A failure to report may result in the revocation of the designation of the Company as agent and repayment of any sales and use tax exemptions claimed.

Section 7. The Agency is hereby authorized to enter into a Project Agreement with respect to the provision of the Financial Assistance authorized herein (the “Project Agreement”) and to acquire an interest in the Project site and construct and renovate a facility thereon. The execution and delivery of a lease by the Company to the Agency (the “Company Lease”), an Agency Lease Agreement (the “Agency Lease”) or Installment Sale Contract (the “Installment Contract”) between the Agency and the Company, a Payment in Lieu of Tax Agreement between the Agency and the Company (the “PILOT Agreement”), and such other documents as may be necessary to fulfill the intent of the parties to the transaction (collectively, the “Project Documents”), in a form satisfactory to Agency counsel, are hereby authorized. The PILOT Agreement shall provide for payments in accordance with the Agency’s standard ten-year payment in lieu of tax schedule. The Chairman, Vice Chairman, Executive Director, Secretary, Treasurer, or any Assistant Secretary are each authorized to execute such documents and to make or approve such amendments or modifications to the Project Agreement, Company Lease, the Agency Lease, Installment Contract, the PILOT Agreement and such other documents executed and delivered in connection therewith as they deem necessary under the circumstances provided, however, that such modifications do not materially alter the risk to the Agency.

Section 8. Reserved.

Section 9. Any such action heretofore taken by the Company initiating the acquisition, installation and construction of the Project is hereby ratified, confirmed and approved.

Section 10. Any expenses incurred by the Agency with respect to the Project and the financing thereof shall be paid by the Company. By acceptance hereof, the Company agrees to pay such expenses and further agrees to indemnify the Agency, its members, employees and agents and hold the Agency and such persons harmless against claims for losses, damage or injury or any expenses or damages incurred as a result of action taken by or on behalf of the Agency with respect to the Project and the financing thereof.

Section 11. In the event a lease is not executed between the Company and the Agency by the expiration date of this Resolution (as such date may be extended as provided herein) or the termination of this Resolution, the Company shall then be required to pay all sales taxes which would have been levied in connection with the acquisition, construction and installation of all improvements of the real property and the machinery and equipment which constitute the Project, as if the Agency did not have an interest in the Project from the date the Company commenced its acquisition, construction and installation. In addition, in the event, because of the involvement of the Agency, the Company claims an exemption from state sales or use tax in connection with the Project, and such exemption is claimed with respect to property or services not authorized hereunder, or which exemption is in excess of the amounts authorized hereunder, or is otherwise not permitted under this Resolution, or if the Company shall fail to comply with a material term or condition regarding the use of property or services acquired by the Company as agent for the Agency as set forth in this Resolution or in any document authorized hereunder, then the Company shall each be required to remit to the Agency an amount equal to the amount of state sales and use taxes for which such exemption was improperly claimed. A failure to remit such amounts may result in an assessment against the Company by the Commissioner of state sales and use taxes, together with any relevant penalties and interest.

In addition to the foregoing, in the event the Agency determines that Company is in violation of a Material Factor, or in the event that the Company closes the Project or relocates its operations to a location outside of the Town of Amherst within the time period during which the Company is receiving Financial Assistance from the Agency or in the event the Agency determines, in its judgment, that the Company knowingly and intentionally submitted false or intentionally misleading information in its application to the Agency or in any report or certification submitted to the Agency for the purpose of obtaining or maintaining any Financial Assistance from the Agency (each referred to herein as a “Recapture Event”), the Agency may, in accordance with its policies and procedures then in effect (i) revoke the designation of the Company and any agents of the Company (including, but not limited to, consultants, sub-contractors or equipment lessors of the Company) as agents for the Agency in connection with the Project and terminate the exemption from New York State and local sales and use taxes conferred with respect to the Project and/or (ii) require that the Company, commencing with the tax fiscal year next following such Recapture Event make payments in lieu of taxes on the Project with respect to all applicable taxing authorities in such amounts as would be payable as real estate taxes levied on the Project if the Agency did not have an interest in the Project or otherwise modify the amount or terms of any Financial Assistance being provided by the Agency in connection with the Project and/or (iii) require that the Company pay to the Agency an amount equal to all or a portion (as determined by the Agency in its discretion) of the total value of (x) all sales tax exemptions claimed by the Company and any agents of the Company, including, but not limited to, consultants, sub-contractors, or any equipment lessors of the Company under the authority granted under this Resolution and the Project Agreement and/or (y) any exemption from real estate taxes received by reason of the Agency’s leasehold interest in the Project. If the Agency makes any of the foregoing determinations and requires a repayment of all or a portion of the Financial Assistance received by the Company, the Company shall (i) cooperate with the Agency in its efforts to recover or recapture any or all Financial Assistance obtained by the Company and (ii) promptly pay over any or all such amounts to the Agency that the Agency demands in connection therewith. Upon receipt of such amounts, the Agency shall then redistribute such amounts to the appropriate affected tax jurisdiction(s) unless otherwise agreed to by any affected tax jurisdiction.

Section 12. The Agency has not made and makes no representation or warranty whatsoever, either express or implied, with respect to the merchantability, condition, environmental status, fitness, design, operation or workmanship of any part of the Project, its fitness for any particular purpose, the quality or capacity of the materials in the Project, or the suitability of the Project for the Company’s purposes or needs. The Company is satisfied that the Project is suitable and fit for its purposes. The Agency shall not be liable in any manner whatsoever to anyone for any loss, damage or expense of any kind or nature caused, directly or indirectly, by the Project property or the use or maintenance thereof or the failure of operation thereof, or the repair, service or adjustment thereof, or by any delay or failure to provide any such maintenance, repairs, service or adjustment, or by any interruption of service or loss of use thereof or for any loss of business howsoever caused, and the Company hereby indemnifies and holds the Agency harmless from any such loss, damage or expense.

Section 13. Should the appropriate officers of the Agency determine, in their absolute discretion, that there is reason to believe that the activities of any past or present owner or operator of the Premises have resulted in the generation of any “hazardous substance” (as the term has been defined from time to time in any applicable federal or state law, rule or regulation), or that any party

has stored, disposed or released any such substance on the Premises or within a one (1) mile radius thereof, the Agency shall be under no obligation to enter into a lease as contemplated by this Resolution.

Section 14. No covenant, stipulation, obligation or agreement herein contained or contained in the Project Agreement, Company Lease, the Agency Lease, Installment Contract, the PILOT Agreement or other documents, nor the breach thereof, shall constitute or give rise to or impose upon the Agency a pecuniary liability or a charge upon its general credit, nor shall be deemed to be a covenant, stipulation, obligation or agreement of any member, officer, agent or employee of the Agency in his or her individual capacity.

Section 15. Should the Agency's participation in the Project be challenged by any party, in the courts or otherwise, the Company shall defend, indemnify and hold harmless the Agency and its members, officers and employees from any and all losses arising from any such challenge including, but not limited to, the fees and disbursements of the Agency's counsel. Should any court of competent jurisdiction determine that the Agency is not authorized under Article 18-A of the General Municipal Law to participate in the Project, this Resolution shall automatically become null, void and of no further force and effect, and the Agency shall have no liability to the Company hereunder or otherwise.

Section 16. This Resolution shall take effect immediately and shall continue in full force and effect for one (1) year from the date hereof and on or after such one (1) year anniversary, the Agency may, at its option (a) terminate the effectiveness of this Resolution (except with respect to the obligations of the Company pursuant to Sections 10 and 11 of this Resolution which shall survive any expiration or termination) or (b) allow the Company additional time in which to close the transactions contemplated by this Resolution based upon affirmative actions taken by the Company to complete such transactions. Upon any allowance of additional time to close, the Agency may charge the Company an extension fee in accordance with the Agency's fee schedule.

Section 17. Certain construction work done under contract in connection with financial assistance from the Agency may be subject to the requirements of Section 224-a of the Labor Law of the State, including without limitation the requirement that such construction be subject to the prevailing wage requirements of Sections 220 and 220-b of the Labor Law. In addition, such construction work may be required by Section 224-a of the Labor Law to comply with the objectives and goals of minority and women-owned business enterprises pursuant to Article 15-A of the Executive Law and service-disabled veteran-owned business pursuant to Article 17-B of the Executive Law. The Company acknowledges receipt of notice pursuant to Section 224-a(8)(d) of the Labor Law that the sales and use tax exemption benefit amount referred to in Section 8.5(d) and real property tax benefit amount referred to herein are "public funds" and not otherwise excluded under Section 224-a(3) of the New York Labor Law. The Company represents and warrants that it understands the requirements of Section 224-a of the Labor Law and the applicability of such requirements to the Project and shall comply therewith.

Section 18. This Resolution is subject to compliance with all local building and zoning requirements.

ADOPTED: June ___, 2025

ACCEPTED AND AGREED TO: _____, 2025

MISSISSIPPI ADP, LLC

Name: By: _____
Name:
Title:

EXHIBIT A
EAF AND NEGATIVE DECLARATION

See attached.

Short Environmental Assessment Form

Part 1 - Project Information

Instructions for Completing

Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information				
Name of Action or Project:				
Project Location (describe, and attach a location map):				
Brief Description of Proposed Action:				
Name of Applicant or Sponsor:			Telephone:	
			E-Mail:	
Address:				
City/PO:		State:	Zip Code:	
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation?			NO	YES
If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			<input type="checkbox"/>	<input type="checkbox"/>
2. Does the proposed action require a permit, approval or funding from any other government Agency?			NO	YES
If Yes, list agency(s) name and permit or approval:			<input type="checkbox"/>	<input type="checkbox"/>
3. a. Total acreage of the site of the proposed action? _____ acres b. Total acreage to be physically disturbed? _____ acres c. Total acreage (project site and any contiguous properties) owned _____ acres or controlled by the applicant or project sponsor?				
4. Check all land uses that occur on, are adjoining or near the proposed action: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input type="checkbox"/> Residential (suburban) </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other(Specify): </div> <div style="margin-top: 5px;"><input type="checkbox"/> Parkland</div>				

5. Is the proposed action, a. A permitted use under the zoning regulations? b. Consistent with the adopted comprehensive plan?	NO <input type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input type="checkbox"/>	N/A <input type="checkbox"/> <input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels? b. Are public transportation services available at or near the site of the proposed action? c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	NO <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____ _____	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: _____ _____	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: _____ _____	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	NO <input type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ _____ _____	NO <input type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input type="checkbox"/>	

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest Agricultural/grasslands Early mid-successional </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Wetland <input type="checkbox"/> Urban Suburban </div>		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
16. Is the project site located in the 100-year flood plan?	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, <div style="margin-left: 20px; margin-top: 10px;"> a. Will storm water discharges flow to adjacent properties? </div> <div style="margin-left: 20px; margin-top: 10px;"> b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? </div> If Yes, briefly describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
49. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div> <div style="border-bottom: 1px solid black; margin-top: 5px; height: 1.2em;"></div>	NO	YES
	<input type="checkbox"/>	<input type="checkbox"/>
<p>I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</p> <p>Applicant/sponsor/name: _____ Date: _____</p> <p>Signature: <u>James A. Boglioli</u> Title: _____</p>		

Project:

Date:

Short Environmental Assessment Form
Part 2 - Impact Assessment

Part 2 is to be completed by the Lead Agency.

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Project:

Date:

Short Environmental Assessment Form

Part 3 Determination of Significance

For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

Benderson Development is proposing a project that entails adding 10,000 SF to an existing 200,000 +/- SF complex in a built corridor in the Town of Amherst. The majority of its project is an office conversion and upgrade that involves internal construction/renovation and new office related equipment. The project is in an existing R&D zoned complex and serviced by major arterials and near an interstate highway.

- ☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
- ☒ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Town of Amherst Industrial Development Agency

May 27, 2025

Name of Lead Agency

Date

David Mingoia

Executive Director/CEO

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer

Signature of Responsible Officer in Lead Agency

Signature of Preparer (if different from Responsible Officer)