



County of Monroe Industrial Development Agency

COVID-19 Sales and Use Tax Exemption Benefits Up To \$100,000

Please mail completed applications and application fee of \$350 to: COMIDA, 50 West Main Street, Suite 1150, Rochester, NY 14614
or
Email the completed application to mcplanning@monroecounty.gov and mail \$350 check to address listed above.

Each applicant seeking assistance must complete this application and provide required supplemental form/documentation. A **non-refundable** application fee of \$350.00 must be included with this application, which will be applied to additional costs described on page 8. Make check payable to COMIDA.

Please answer all questions. Use "None" or "Not Applicable" where necessary. Information in this application may be subject to public review under New York State Law, except for information that is considered deniable by the Freedom of Information Law. This form is available at www.monroecountyida.com.

I. APPLICANT

A. Name _____
Address _____
City/State/Zip _____
Tax ID No. _____
Contact Name _____
Title _____
Telephone _____
E-Mail _____

B. Owners of 20% or more of Applicant Company

Name	%	Corporate Title
_____	_____	_____
_____	_____	_____
_____	_____	_____

C. Applicant's Legal Counsel

Name _____
Firm _____
Address _____
City/State/Zip _____
Telephone _____
Fax _____
Email _____

II. PROJECT

A. Address of proposed project facility

Tax Map Parcel Number _____
City/Town/Village _____
School District _____
Current Legal Owner of Property _____

B. Proposed User(s)/Tenant(s) of the Facility

If there are multiple Users/Tenants, please attach additional pages.

Company Name _____
Address _____
City/State/Zip _____
Tax ID No. _____
Contact Name _____
Title _____
Telephone _____
Email _____
Company Name _____
% of facility to be occupied by company _____

C. Owners of 20% or more of User/Tenant Company

Name	%	Corporate Title
_____	_____	_____
_____	_____	_____
_____	_____	_____

D. Description of project (check all that apply)

- ☐ New Construction
- ☐ Existing Facility
 - ☐ Acquisition
 - ☐ Expansion
 - ☐ Renovation/Modernization
- ☐ Acquisition of machinery/equipment
- ☐ Other (specify) _____

GENERAL DESCRIPTION OF THE PROJECT AND BACKGROUND ON USER(S) OF THE FACILITY

(Attached additional sheets as necessary)

II. PROJECT (cont'd)

E. Are other facilities or related companies located within New York State?

☐ Yes ☐ No

Location:

Will the Project result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state?

☐ Yes ☐ No

Will the Project result in the abandonment of one or more plants or facilities of the Project occupant located within the state?

☐ Yes ☐ No

If Yes to either question, explain how, notwithstanding the aforementioned closing or activity reduction, the Agency's Financial Assistance is required to prevent the Project from relocating out of the State, or is reasonably necessary to preserve the Project occupant's competitive position in its respective industry:

F. Would the project be undertaken without financial assistance from the Agency?

☐ Yes ☐ No

If yes, please explain:

G. PROJECT TIMELINE

Proposed Date of Acquisition

Proposed Commencement Date of Construction

Anticipated Completion Date

H. Contractor(s)

I. State Environmental Quality Review (SEQR) Act Compliance

The Agency, in granting assistance to the Applicant, is required to comply with the New York State Environmental Quality Review Act (SEQR). This is applicable to projects that require the state or local municipality to issue a discretionary permit, license or other type of Approval for that project.

Does the proposed project require discretionary permit, license or other type of approval by the state or local municipality?

- ☐ YES – Include a copy of any SEQR documents related to this Project including Environmental Assessment Form, Final Determination, Local Municipality Negative Declaration, etc.
- ☐ NO

III. APPLICANT PROJECT COSTS

- A. Estimate the costs necessary for the undertaking of the project by the Applicant.

Project Costs

- | | |
|---|-------------|
| a. Materials | a. \$ _____ |
| b. Labor | b. \$ _____ |
| c. Non-Manufacturing Equipment | c. \$ _____ |
| d. Furniture and Fixtures | d. \$ _____ |
| e. Land and/or Building purchase | e. \$ _____ |
| f. Manufacturing Equipment | f. \$ _____ |
| g. Soft Costs (Legal, Architect, Engineering) | g. \$ _____ |
| Other (specify): h. _____ h. \$ _____ | |
| i. _____ | i. \$ _____ |
| j. _____ | j. \$ _____ |
| k. _____ | k. \$ _____ |

Total Project Costs

B. Sources of Funds for Project Costs:

- | | |
|--|-----------------|
| a. Bank Financing | a. \$ _____ |
| b. Public Sources | b. \$ _____ |
| Identify each state and federal grant/credit | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| c. Equity | c. \$ _____ |
| TOTAL SOURCES | \$ _____ |

- C. Has the applicant made any arrangements for the financing of this project?

Yes No

If yes, please specify bank, underwriter, etc.

IV. COMPLETE FOR EACH USER/TENANT THAT IS SEEKING SALES TAX EXEMPTIONS USER(S)/TENANT(S) PROJECT COSTS

Use additional sheets as necessary

Company Name _____

- A. Estimate the costs necessary for the undertaking of the project by the user(s)/tenant(s) for which a sales tax exemption is requested

Estimated Costs Eligible for Sales Tax Exemption Benefit

- | | |
|---|-------------|
| a. Materials | a. \$ _____ |
| b. Labor | b. \$ _____ |
| c. Non-Manufacturing Equipment | c. \$ _____ |
| d. Furniture and Fixtures | d. \$ _____ |
| e. Land and/or Building purchase | e. \$ _____ |
| f. Manufacturing Equipment | f. \$ _____ |
| g. Soft Costs (Legal, Architect, Engineering) | g. \$ _____ |
| Other (specify): h. _____ h. \$ _____ | |
| i. _____ | i. \$ _____ |
| j. _____ | j. \$ _____ |
| k. _____ | k. \$ _____ |

Total \$ _____

User/Tenant Company

Signature Title Date

For Office Use Only	
Total Assessment Value	
Land	Building
Applicant 2602-	
User/Tenant 2602	
RM	

V. SALES TAX EXEMPTION BENEFIT:

Estimated value of sales tax exemption: \$ _____ (To be completed by Agency staff)

Estimated duration of sales tax exemption: December 31, 2020

VI. PROJECTED EMPLOYMENT

Complete for each Applicant or User/Tenant

Company Name: _____

Applicant: ☐ **or** **User/Tenant:** ☐

	Current # of jobs at proposed project location or to be relocated to project location	IF FINANCIAL ASSISTANCE IS GRANTED – project the number of FTE and PTE jobs to be RETAINED		
Full time (FTE)				
Part Time (PTE)				
Total				

** For purposes of this question, please estimate the number of FTE and PTE jobs that will be filled, as indicated in the third column, by residents of the Labor Marker Area, in the fourth column. The Labor Marker Area includes: Monroe County, Orleans County, Genesee County, Wyoming County, Livingston County, Ontario County, Wayne County, Yates County, and Seneca County chosen at the Agency's discretion.

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Salary and Fringe Benefits for Jobs to be Retained and/or Created*:

Category of Jobs to be Retained and Created	Average Annual Salary or Range of Salary	Average Annual Fringe Benefits or Range of Fringe Benefits (stated as a percentage)
Management		
Professional		
Administrative		
Production		
Independent Contractor		
Other		

Estimated Annual Salary of **NEW** jobs

AVERAGE	
HIGH	
LOW	

*This information constitutes a "trade secret" and/or "information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise", and, is thereby exempt from disclosure pursuant to New York Freedom of Information Law.

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VII. LOCAL LABOR

To be completed by all Applicants and Users/Tenants of Projects which include the construction of new, expanded or renovated facilities:

Company Name _____

Applicant: ☐ **or** **User/Tenant:** ☐

All project employees of the general contractor, subcontractor, or sub to a subcontractor (contractors) working on the project must reside within the following counties in the State of New York: Monroe, Genesee, Livingston, Ontario, Orleans, Seneca, Steuben, Wayne, Wyoming or Yates. The All-Local Labor criterion will be verified based on employment, payroll and related records.

The Agency understands that at certain times local labor may not be available within the local area. Under this condition, applicants are required to complete a waiver request of the All-Local Labor requirement prior to beginning construction. Contractors do not have to be local companies as defined herein, but must employ local people to qualify under the All-Local Labor criterion.

The foregoing terms have been read, reviewed and understood by the Applicant or User/Tenant and all appropriate personnel. Furthermore, the undersigned agrees and understands that the information contained herein must be transmitted and conveyed in a timely fashion to all applicable subcontractors, suppliers and materialman. Furthermore, the undersigned agrees to post and maintain a sign, provided by the Agency, in a prominent, easily accessible location, identifying the project as a recipient of the Agency assistance and the local labor requirements associated with this assistance.

Furthermore, the undersigned realizes that failure to abide by the terms herein could result in the Agency revoking all or any portion of benefits it deems reasonable in its sole discretion for any violation hereof.

(APPLICANT or USER/TENANT COMPANY)

Signature _____, Title _____ Date _____

VIII. FEES

1. Application Fee - Send with Completed Application

A non-refundable application fee of Three Hundred Fifty Dollars (\$350.00) shall be charged each applicant, which will be applied against the Agency counsel fee.

2. Agency Counsel fee is \$750 (before \$350 credit)

(APPLICANT or USER/TENANT COMPANY)

Signature

, Title

Date

IX. CERTIFICATION

The undersigned company officer and/or user/tenant officer each hereby certifies, on behalf of the company and/or user/tenant, respectively (each singularly and together, the "Applicant"), as follows:

- A. The information contained in this Application, including employment information, is true and correct. The Applicant is aware that any material misrepresentation made in this Application constitutes an act of fraud, resulting in revocation of The Agency benefits.
- B. The undersigned, on behalf of the Applicant, hereby certifies that the Applicant, and all parties which own a minimum of 20% of the Applicant are current and will remain current on all real property, federal, state, sales, income and withholding taxes throughout the term of any agreements made in connection with this Application.
- C. Compliance with N.Y. GML Sec. 862(1): Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if Financial Assistance is provided for the proposed Project:

§ 862. Restrictions on funds of the agency. (1) No funds of the agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.
- D. Compliance with Applicable Laws: The Applicant confirms and acknowledges that the owner, occupant, or operator receiving Financial Assistance for the proposed Project is in substantial compliance with applicable local, state and federal tax, worker protection and environmental laws, rules and regulations.
- E. False and Misleading Information: The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any Financial Assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency's involvement the Project.
- F. Recapture: Should the Applicant not expend as projected or hire as presented, the Agency may view such information/status as failing to meet the established standards of economic performance. In such events, some or all of the benefits taken by the Applicant will be subject to recapture.
- G. Applicant hereby releases the Agency from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, this Application, regardless of whether or not this Application or the Project described herein or the tax exemptions and other assistance requested herein are favorably acted upon by the Agency; (B) the Agency's acquisition, construction, renovation and/or equipping of the Project described herein; and (C) any further action taken by the Agency with respect to the Project; including, without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suits or actions which may arise as a result of any of the foregoing. Applicant hereby understands and agrees, in accordance with Section 875(3) of the New York General Municipal Law, that any New York State and local sales and use tax exemption claimed by the Applicant and approved by the Agency in connection with the Project may be subject to recapture by the Agency under such terms and conditions as will be set forth in the Agent Agreement to be entered into by and between the Agency and the Applicant.

- H. The Applicant further represents and warrants that the information contained in this Application, including without limitation, information regarding the amount of New York State and local sales and use tax exemption benefits, is true, accurate and complete.

APPLICANT COMPANY

Signature, Title Date

USER/TENANT COMPANY

Signature, Title Date