Marcellus Town Board
Workshop Meeting
Wednesday, March 16, 2022
6:30 PM

Call to Order

Salute to Flag

I. Approve Monthly Activity

II. **OLD BUSINESS**
A. Guidelines on use of Meeting Room

III. **NEW BUSINESS**
A. Pilot Program
B. Letter of Support for Baltimore Woods
C. Appoint Assessor's Clerk
D. Canandaigua Trip - Recreation Department
E. Authorize Bond payments & interest between meetings

IV. **COMPREHENSIVE PLAN**

V. **TOWN HALL**

VI. **DISCUSSION AGENDA**
A. Earth Days

VII. **ADJOURNMENT**

Future Meeting Dates:

Planning/Zoning Board – Monday, April 4, 2022 – 6:30 pm – Town Hall
Town Board Meeting – Wednesday, April 6, 2022 – 6:30 pm – Town Hall
Town Board Workshop Meeting – Wednesday, April 20, 2022 – 6:30 pm – Town Hall

USE OF THE MEETING ROOM BY OUTSIDE GROUPS:

*THESE ARE JUST IDEAS THAT I CAME UP WITH THIS TOPIC IS OPEN FOR DISCUSSION

ONLY LOCAL MUNICIPAL ENTITIES AND NOT FOR PROFIT GROUPS

NO ALCOHOL, NO FOOD

RETURN THE ROOM TO ORIGINAL MEETING CONFIGURATION

REQUEST HAS TO BE AUTHORIZED BY THE TOWN BOARD

A KEY WILL BE ISSUED TO THE LEADER OF THE GROUP AND IT WILL BE THE RESPONSIBILITY OF THAT PERSON TO MAKE SURE THE BUILDING IS LOCKED AFTER THE EVENT.

BYRNE, COSTELLO & PICKARD, P.C.

ATTORNEYS AT LAW

MATTHEW V. BYRNE III*
JOHN R. BRENNAN**
F. SCOTT MOLNAR**
JORDAN R. PAVLUS***
CONOR P. ROURKE

*ALSO MEMBER FLORIDA BAR AND DISTRICT OF COLUMBIA BAR
**ALSO MEMBER MASSACHUSETTS BAR
***ALSO MEMBER DELAWARE BAR AND NEW JERSEY BAR

MATTHEW V. BYRNE, JR. (1920-2000)
JOHN J. COSTELLO (1929-2015)
TERRY R. PICKARD (RETIRED)
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RECEIVED
FEB 2 2 2022
Town of Marcellus

FEBRUARY 17, 2022

John P. Curtin, Mayor
Village of Marcellus
6 Slocombe Avenue
Marcellus, New York 13108

Karen Pollard, Supervisor
Town of Marcellus
Marcellus Town Hall
24 East Main Street
Marcellus, New York 13108

Re: ***Tefft Meadows Project***
8 Paul Street, Marcellus
Tax Parcel ID Nos. 004.-02-54.1 and 002.-01-39.0

Dear Mayor Curtin and Supervisor Pollard:

This letter will follow-up Christopher Community's recent discussions and meetings with the Village of Marcellus concerning the redevelopment of the former A&H lumberyard at 8 Paul Street in Marcellus (Tax Parcel ID Nos. 004.-02-54.1 and 002.-01-39.0). This office represents Christopher Community which, as you may have been advised, is a § 501(c)(3) nonprofit corporation dedicated to developing and operating affordable housing across upstate New York for poor, distressed and/or underprivileged elderly persons and low-income families. To date, Christopher Community has developed more than 70 affordable housing project units across New York and it is now focusing its efforts on Marcellus.

Christopher Community plans to redevelop the lumberyard by constructing an affordable housing project for adults 62 of age and older. The project will be known as "Tefft Meadows Apartments" and will include 60 one-bedroom apartment units in a single two-story building with a central elevator, a community room, 69 parking spaces and other amenities. An area variance for the project was approved by the Village Zoning Board of Appeals on February 7, 2022, and the Village Planning Board granted site plan approval on February 16, 2022.

Christopher Community expects funding for the project to be provided in large part by New York State Homes and Community Renewal (**HCR**). A funding application will be submitted at the end of this month to HCR. Among other things, Christopher Community's application to HCR will request federal low income housing tax credit (LIHTC) funding, New York State low income housing tax credit (SLIHC) funding, a Senior Housing (SENR) mortgage loan from New York State, and a New York State HOME Program (HOME) mortgage loan, all of which will be used to acquire the project site and construct the building. Also in conjunction with the construction of Tefft Meadows and the above mortgage loan funding, Christopher Community expects the U.S. Department of Housing and Urban Development (HUD) to enter into a housing assistance payments contract for 18 of the project's apartment units pursuant to Section 8 of the United States Housing Act of 1937.

Each of these sources comes with affordability restrictions that will limit occupancy in the project to elderly persons with annual incomes at or below 60% of area median income (**AMI**). These affordability restrictions will apply to all 60 apartment units for the life of the project and will essentially cap the amount of rent that the project can charge to low-income elderly tenants at 30% of AMI. As set forth in the table below, the rent charged for each apartment unit at Tefft Meadows will vary depending upon the level of AMI assigned to the unit.

AMI restriction	Number of Units
60%	19
50%	29
30%	12
Total	60

For example, 60% of AMI for a 1 person household in Marcellus for 2021 was $33,420. The 30% cap on rent for a 60% AMI unit at Tefft Meadows would accordingly be $10,026 annually or $835.50 per month. The 1 person 50% AMI and 30% AMI in 2021 were respectively $27,850 and $16,710. The rent caps for a 50% AMI unit and a 30% AMI unit would accordingly be $696.25 per month and $417.75 per month, respectively. From the total rent collected each month, the project will be required to pay debt service, utility costs (expect that tenants will pay for electric), project maintenance, insurance, management and project staff, real property taxes (or payments in lieu of

taxes) and all other operating costs. If these costs exceed the total rent collected, the project cannot increase the rent to cover the costs.
HCR's application process is highly competitive. Developers who demonstrate that their project is financially feasible over the long-term are scored higher by HCR and thus have a greater chance of being approved. Long-term financially feasibility, however, is not easy to achieve in view of HCR's affordability restrictions. In this instance, the term of HCR's funding will exceed forty (40) years. In view of the fact that majority of tenants will be elderly persons with very low-incomes (i.e., annual income at or below 50% of AMI) or elderly persons with extremely low-incomes (i.e., annual income at or below 30% of AMI), the total amount of rent that the project can charge will be very limited. Consequently, the project's ability to cover real property taxes (and/or future increases in real property taxes) on top of its other expenses will likewise be very limited (once again, the project cannot simply increase the rent charged to tenants to cover property taxes). As a result, Christopher Community believes that a payment in lieu of tax (PILOT) agreement will be needed in order to make the project financially feasible.

In this instance, Christopher Community would propose to structure a PILOT agreement with the Village and the Town under §§ 422(1)(a) of the Real Property Tax Law (**RPTL**) and § 577 of the Private Housing Finance Law (**PHFL**). That will entail the establishment of a housing development fund company (**HDFC**) under § 573 of Article XI of the PHFL to acquire and hold title to the project. The HDFC will be controlled exclusively by Christopher Community and eligible under RPTL §§ 422(1)(a) and PHFL § 577 for real property tax exemption.

The RPTL §§ 422(1)(a) exemption would apply to the 18 apartment units that will be covered by the housing assistance payments contract with HUD. RPTL §§ 422(1)(a) provides that

> "[r]eal property *owned . . . . by housing development fund companies* organized pursuant to the not-for-profit corporation law and article eleven of the Private Housing Finance Law, *used exclusively to provide housing for* the handicapped or *aged persons of low income, and financed by a federally-aided mortgage . . . shall be exempt* from taxation and exempt from special ad valorem levies and special assessments . . . ." (emphasis supplied).

The term "federally-aided mortgage" is defined under PHFL §§ 572(5) as

> "[a] . . . mortgage loan entered into in conjunction with a housing assistance payments contract in connection with new construction or substantial rehabilitation pursuant to section eight of the United States Housing Act of 1937, as amended."

In this instance, at least with respect to the 18 apartment units that will be subject to the housing assistance payments contract with HUD, the project will fully satisfy RPTL §§ 422(1)(a). That is, the 18 apartment units will be: (1) owned by a housing development fund company; (2) used exclusively to provide "housing for . . . aged persons of low income", and (3) "financed with a federally-aided mortgage" (the mortgage loan funding through HCR will be a "mortgage loan entered into in conjunction with a housing assistance payments contract in connection with new construction). The RPTL §§ 422(1)(a) exemption is automatic by law and is not discretionary with the taxing authority in any way. I am enclosing a letter from the State of New York Department of Taxation and Finance which confirms as much.

With regard to the other 42 apartment units at the project, Christopher Community requests that the Town of Marcellus exempt these 42 apartment units from real property tax under PHFL § 577. This exemption would be granted by the Town of Marcellus as the assessing authority for and on behalf of the Town, the Village, Onondaga County, the Marcellus Central School District and the State of New York. Consistent with PHFL § 577, the Town is free to establish the terms of the § 577 exemption, including terms for periodic payments in lieu of taxes (**PILOT**). As far as that goes, in order to make the project financially feasible, Christopher Community requests that the exemption be granted for the maximum forty (40) year term permitted by PHFL § 577 subject to a PILOT agreement requiring the HDFC to make annual payments to the Town of 10% of the annual shelter rent (as defined under §§ 33(1)(a) of the Private Housing Finance Law) generated by the 42 apartment units.

We don't know if the Town, the Village, Onondaga County and the Marcellus Central School District have an established policy to share PILOT payments but Christopher Community will, of course, defer to any such policy. We can workout all the details in short order but the first step in the process is to form the HDFC. To do that, we will need the approval of a "Supervising Agency" (see §§ 5 of § 573 of the Private Housing Finance Law). We would ask that the Village agree to act as the Supervising Agency in this case. To that end, enclosed under this cover is a proposed "Certificate of Incorporation of Tefft Meadows Housing Development Fund Company" for the Village's consideration. Please take note that we have prepared this Certificate of Incorporation for the Village Treasurer, Nino Provvidenti, to sign as the "chief fiscal officer" of the Village under §§ 572(14) of the Private Housing Finance Law. We can change that if you believe that the Mayor or another Village official is actually the chief fiscal officer. Otherwise, we would ask that Mr. Provvidenti sign page 5 of the Certificate and return it to me. By signing the Certificate of Incorporation, the Village will not necessarily be obligating the Town to any PILOT agreement.

To summarize matters, Tefft Meadows Housing Development Fund Company will be the fee title owner of the project. Christopher Community will control Tefft Meadows Housing Development Fund Company and will accordingly manage and direct the day-to-day business of the project and will apply all proceeds from the HCR funding and other funding to cover construction and all other development costs. Once completed, all of the project's units will be leased to eligible low-income elderly tenants and the project will make PILOT payments that can be shared by the Town, the Village, the County and the School District.

A decision from HCR on Christopher Community's funding application is expected later this Summer or Fall. If the application is approved, construction could commence in the Spring of 2023. As you can imagine, community support is very important to HCR. Christopher Community would therefore be grateful if the Village and the Town could provide a letter of support for the project and the Town's willingness to enter into a PILOT agreement.

We apologize for the length of this letter but we wanted to give you a full explanation of Christopher Community's plans. If the Village Board of Trustees or the Town Board have any specific questions or concerns with regard to the foregoing, we will be happy to respond. We will also be happy to provide a draft PILOT agreement for the Town, the Village and the School District's consideration. Thank you in advance for your attention and courtesy.

Very truly yours,

BYRNE, COSTELLO & PICKARD P.C.

John R. Brennan

JRB/hs
Enclosure
cc: Audrey Farwagi
Nino Provvidenti
Jeffrey Brown, Esq.
James Gascon, Esq.

TAX EXEMPTION AGREEMENT

This TAX EXEMPTION AGREEMENT (this "**Agreement**"), dated as of the ___ day of ______, 2022, is made by and among (1) CHRISTOPHER COMMUNITY, INC., a not-for-profit corporation organized and existing under the laws of the State of New York and having an address at 990 James Street, Syracuse, New York 13203 ("**Christopher Community**"), (2) TEFFT MEADOWS HOUSING DEVELOPMENT FUND COMPANY, INC., a not-for-profit corporation organized and existing under Article XI of the Private Housing Finance Law and the Not-for-Profit Corporation Law of the State of New York and having an address at 990 James Street, Syracuse, New York 13203 (the "**HDFC**"), and (3) the TOWN OF MARCELLUS, a municipal corporation of the State of New York having a place of business at 24 East Main Street, Marcellus, New York 13108 (the "**Town**").

RECITALS:

A. Christopher Community is a charitable organization whose purposes include sponsoring, preserving, developing and otherwise providing housing and related services for low-income people, and is recognized by the Internal Revenue Service as an organization described under Section 501(c)(3) of the Internal Revenue Code.

B. Christopher Community has determined that there is a critical need to develop and operate affordable housing for the benefit of low income elderly people living in and around the Village of Marcellus (the "**Village**") and the surrounding Town of Marcellus and Onondaga County, New York.

C. For the purpose of such housing, Christopher Community (i) formed the HDFC as a "housing development fund company" as defined under Subsection 9 of Section 572 of Article XI of the Private Housing Finance Law of the State of New York ("**Article XI**"), and (ii) entered into a certain Option Agreement (the "**Option**") with 8 Paul Street, LLC (the "**Seller**") pursuant to which the Seller has agreed to sell and otherwise convey a certain real property located at 8 Paul Street (Tax ID Nos. 004.-02-54.1 and 002.-01-39.0) in the Village (the "**Property**").

D. Christopher Community is the sole corporate member of the HDFC and has assigned the Option to the HDFC.

E. The Village acting as the Supervising Agency (as such term is defined Subsection 14 of Section 572 of Article XI) duly approved the formation of the HDFC.

F. Christopher Community and the HDFC desire to fully redevelop the Property by constructing an affordable housing project for adults 62 of age and older to be known as "Tefft Meadows Apartments" and include 60 one-bedroom apartment units in a single two-story building with a central elevator, a community room, 69 parking spaces and other amenities (collectively, the "**Improvements**").

G. To cover the costs of the HDFC's acquisition of the Property and the development and construction Improvements, Christopher Community has applied on behalf of the HDFC to (among others) New York State Homes and Community Renewal (**HCR**) for (i) certain low-income housing tax credit financing to be allocated through HCR pursuant to §42 of the of the Internal Revenue Code, (ii) certain funding under the New York State Low-Income Housing Tax Credit Program ("**SLIHC**"), (iii) a Senior Housing (SENR) mortgage loan from New York State, and a New York State HOME Program (HOME) mortgage loan and (iii) certain other financing to be provided by HCR (collectively, the "**HCR Financing**").

H. Christopher Community intends to cause the HDFC to: (i) acquire fee title to the Property pursuant to the Option; (ii) utilize all proceeds of the HCR Financing to pay for all costs related to the acquisition the Property and the development and construction of the Improvements; and (iii) hold fee title to the Property and the Improvements (collectively, the "**Project**") for the purpose of operating the Project as a "Qualified Low-Income Housing Project" for persons of low income within the meaning of Section 42(g)(1) of the Internal Revenue Code.

I. As a condition of the HCR Financing, (i) occupancy in the Project will be restricted to low income elderly persons (i.e., generally defined as elderly persons whose incomes do not exceed 60% of the area median income for the Syracuse Metropolitan Statistical Area), and (ii) the amount of rent charged to each tenant of the Project cannot exceed 30% of the tenant's monthly adjusted income.

J. In conjunction with the HCR Financing, the U.S. Department of Housing and Urban Development (**HUD**) has agreed to enter into a housing assistance payments contract pursuant to Section 8 of the United States Housing Act of 1937 (the "**HAP Contract**") for 18 apartment units in the Project (the "**Section 8 Units**").

K. The HCR Financing will accordingly be a "federally-aided mortgage" as defined under Subsection 5 of Section 572 of Article XI.

L. Pursuant to the terms of the HAP Contract, (i) occupancy in the Section 8 Units will be restricted to very low income and extremely low income elderly persons (i.e., respectively defined as elderly persons whose incomes do not exceed 50% and 30% of the area median income for the Syracuse Metropolitan Statistical Area), and (ii) the amount of rent charged to a tenant residing in a Section 8 unit cannot exceed 30% of the tenant's monthly adjusted income.

M. The Town is authorized under the Real Property Tax Law of the State of New York to act as the assessing authority for itself and for the Village, Onondaga County (the "**County**"), the Marcellus Central School District (the "**School District**") and the State of New York for purposes of taxation of real property located in the Village.

N. In light of the rent restrictions imposed by the HCR financing and the HAP Contract, absent some form of relief, the Project's rents will be insufficient to pay the operating costs of the Project and all real property taxes (and/or future increases in real property taxes) assessed by the Town.

O. In light of the rent restrictions imposed by the HCR financing, and in order for the development and operation of the Project to be economically feasible, Christopher Community has applied to the Town on behalf of the HDFC for real property tax relief for the Project

P. Real Property Tax Law §§ 422(1)(a) provides that "[r]eal property owned . . . by housing development fund companies organized pursuant to the not-for-profit corporation law and article eleven of the Private Housing Finance Law, used exclusively to provide housing for . . . aged persons of low income, and financed by a federally-aided mortgage . . . shall be exempt from taxation and exempt from special ad valorem levies and special assessments . . . "

Q. The Town acknowledges that the exemption set forth in Real Property Tax Law §§ 422(1)(a) is not discretionary for taxing authorities and, at the very least, will automatically apply by law to the value of the Section 8 Units.

R. Christopher Community acknowledges that the aforesaid exemption under Real Property Tax Law § 422(1)(a) may not necessarily apply to the value of the other 42 low income elderly apartment units at the Project (the "**Low-Income Units**).

S. Section 577 of Article XI of the Private Housing Finance Law authorizes the Town, under certain conditions, to exempt the full value of the 42 Low-Income Units at the Project from all village, town, county, state and school taxes.

T. Christopher Community acknowledges that as a condition of the aforesaid exemption under Section 577 of Article XI, the Town may require annual payments in lieu of taxes equal 10% of the annual shelter rent (as defined under §§ 33(1)(a) of the Private Housing Finance Law) of the 42 Low-Income Units.

U. Christopher Community has determined that it is in the best interests of the parties for the HDFC to make annual payments in lieu of taxes to the Town equal 10% of the annual shelter rent (as defined under §§ 33(1)(a) of the Private Housing Finance Law) of the 42 Low-Income Units.

V. The assessed value of the Property is currently $270,000 for Tax ID No. 004.-02-54.1 and $2,800 for Tax ID No. 002.-01-39.0, for a total assessed value of $272,800 (the "**Current Assessment**").

W. By Town Resolution No. ______ dated __________, 2022, the Town determined that it is in the best interests of the Town to promote the development of adequate, safe and sanitary housing accommodations for low-income elderly persons by fully supporting Christopher Community's efforts and plans respecting the Project.

X. Christopher Community and the HDFC are willing to (i) develop and operate the Project for the purpose of providing housing for low-income elderly persons, and (ii) enter into this Agreement with the Town subject to (i) Article XI of the Private Housing Finance Law, (ii) any requirements of the Village acting as the Supervising Agency of the HDFC under Article XI, and (iii) all applicable requirements of HCR and/or HUD.

Y. The Town is willing to enter into this Agreement for the exemption of the Project provided (i) that the Project shall be subject to (a) Article XI of Private Housing Finance Law, (b) (ii) any requirements of the Village acting as the Supervising Agency of the HDFC under Article XI, and (iii) all applicable requirements of HCR and/or HUD, and (ii) that the HDFC shall hereafter make payments in lieu of taxes to the Town with respect to the Project in the amounts hereinafter set forth.

NOW, THEREFORE, in consideration of the foregoing recitals and of the mutual covenants and agreements hereinafter contained, the parties hereto do hereby agree as follows:

Section 1. Definitions. All definitions and/or capitalized terms contained in this Agreement shall have the respective meanings specified in the above preambles and/or the Private Housing Finance Law of the State of New York.

Section 2. Exemption of Section 8 Units from Town, County, State and School Tax. That except for assessments for local improvements, special district assessments and water use taxes as described in Section 10 hereof, the Town for itself and as the assessing authority on behalf of the Village, the County, the School District and the State of New York, acknowledges and agrees that upon the HDFC obtaining fee title and the HCR Financing (a) that the 18 Section 8 Units of the Project shall be exempt under Real Property Tax Law § 422(1)(a) from all village, town, county, state and school taxes. The exempt value of the Section 8 Units includes the value of the land, buildings and other improvements included as part of the Current Assessment and any subsequent an increase over the Current Assessment in the value of the land, buildings and other improvements to be made by the HDFC in connection with the Section 8 Units.

Section 3. Exemption of 42 Low-Income Units from Town, County, State and School Tax. That except for assessments for local improvements, special district assessments and water use taxes as described in Section 10 hereof, the Town for itself and as the assessing authority on behalf of the Village, the County, the School District and the State of New York, does hereby exempt the remaining 42 Low-Income Units of the Project under Section 577 of Article XI of the Private Housing Finance Law from all village, town, county, state and school taxes. Such tax exemption shall become effective as provided for in Section 4 below. The value of the 42 Low-Income Units of Project shall include the value of the land, buildings and other improvements included as part of the Current Assessment and any subsequent an increase over the Current Assessment in the value of the land, buildings and other improvements to be made by the HDFC in connection with the remaining 42 Low-Income Units of the Project.

Section 4. Commencement and Terms of Tax Exemptions. The term of the tax exemption set forth in Section 2 above shall begin on the Taxable Status Date immediately following the transfer of title to the Property to the HDFC (the "**Commencement Date**"). For example, in the event the HDFC acquires title on February 1, 2023, the exemption would take effect as of the March 1, 2023 Taxable Status Date. The exemption would then be reflected on the subsequent 2023 Final Assessment Roll and would be effective for Village fiscal years starting June 1, 2023, for School District fiscal years starting July 1, 2023, and for the Town and County fiscal years starting January 1, 2024. Following the Commencement Date, the tax exemption set forth in Section 2 above shall continue for the entire term of the HAP Contract unless sooner terminated as provided in Section 11 below. The term of the tax exemption granted in Section 3 above shall begin on the Commencement Date and, unless sooner terminated as provided in Section 11 below, shall continue for a period of forty (40) years following the delivery of the Completion Certificate set forth in Section 6 below.

Section 5. Improvements. Upon Commencement Date, the HDFC shall initiate the Improvements at the earliest possible opportunity and shall diligently and continuously pursue the Improvements to an expeditious and satisfactory completion.

Section 6. Completion Certificate. Prior to completion of the Improvements and the Project as a whole, the Village and the Town, and their respective agents, representatives, and designees, may enter the Property during normal business hours upon reasonable notice to Christopher Community to inspect the Project (including any environmental inspections and tests) to ensure completion of the Improvements in compliance with applicable building codes and standards. The HDFC shall notify the Village upon substantial completion of the Improvements and provided that (a) the Village is satisfied that all of the Improvements were completed in conformance with applicable building codes and standards, and (b) all other local governmental requirements to which the HDFC and the Project are subject have been satisfied, the Village shall issue a certificate of occupancy or other like certification to the HDFC (the "**Completion Certificate**"). In the event that the Completion Certificate is temporary or conditional, the HDFC shall address and satisfy all conditions of the Completion Certificate within the timeframe established by the Village. Regardless of date any such conditions are completed by the HDFC and accepted by the Village, the due date of first PILOT payment to the Town under Section 8 of this Agreement shall be calculated from the date that the Completion Certificate was first issued to the HDFC.

Section 7. Reassessment. The assessed value of the Property may be increased by the Town upon substantial completion of the Improvements or immediately following the issuance of the Completion Certificate by the Village to the HDFC (the "**New Assessment**"). Thereafter, the New Assessment shall be subject to adjustment from time-to-time upon any town-wide revaluation or reassessment permitted by law, provided that the New Assessment and any subsequent revaluation, reassessment or adjustment thereof shall be based upon the valuation methodology prescribed in Real Property Tax Law Section 581-a or any replacement or successor provision. In the event Real Property Tax Law Section 581-a is repealed or abolished, any revaluation, reassessment or adjustment of the New Assessment shall be based upon valuation of the income generated by the Property.

Section 8. Payments in Lieu of Taxes (PILOT). Following the date of the Completion Certificate and for so long as the exemption provided for under Section 3 above shall remain in force and effect, the HDFC shall make payments in lieu of taxes (the "**PILOT payment**" or the "**PILOT payments**") to the Town equal to 10% of the Project's annual shelter rent as determined by HCR. For purposes of this agreement, the term "shelter rent" shall mean the total rents received from tenants of the 42 Low-Income Units of Project less the cost of providing to such tenants with gas, heat and other utilities (but not electricity). For purposes of this agreement, the Project's annual shelter rent shall **not** include any payments made by HUD under the HAP Contract or any rent payments made by tenants of the Section 8 Units. Annual PILOT payments from the HDFC to the Town shall be due and payable in equal installments on January 1st and on July 1st of each year and shall accrue interest at the rate of 2% per month if not paid by January 31st and/or July 31st of the month the payment is due. The first PILOT payment shall be due on either January 1st or July 1st immediately the after the date of the Completion Certificate. For example, in the event the Completion Certificate is issued by the Village on April 1, 2024, the first PILOT payment would be due July 1, 2024.

Section 9. Annual Schedule of Shelter Rent. Concurrent with each PILOT payment, the HDFC shall provide the Village Treasurer and the Town Assessor with a schedule of the shelter rent received by the HDFC for the preceding 6 months or shorter period. By way of the example set forth above in Section 8 of this Agreement, with its first PILOT payment on July 1, 2024, the HDFC shall provide a schedule of the shelter rent received by the HDFC from April 1, 2024, through and including June 30, 2024. Each schedule shall be subject to adjustment by HCR. The Town may remit a portion of such payment to the Village, the School District and/or the County pursuant to any applicable agreement among the Town, the Village, the School District and/or the County.

Section 10. Assessments for Local Improvements: Special Assessments. It is understood and agreed by and between the parties hereto, that in addition to PILOT payments payable by the HDFC pursuant to Section 8 above, the HDFC shall be liable for the payment of any special assessments for local improvements imposed by any taxing authority for water, fire protection, lighting, sewer, garbage or other similar items, provided that special assessments shall be based on the New Assessment or the Current Assessment, whichever is less. In addition to special assessments (if any), prior to the due date of the first PILOT payment, the HDFC shall pay all village, town, county, state and school taxes assessed and levied against the 42 Low-Income Units of Project, provided that any such levy shall be based solely on the Current Assessment.

Section 11. Termination of Tax Exemptions. Notwithstanding anything hereinabove or hereinafter contained to the contrary, the tax exemptions set forth in Section 2 and Section 3 above shall, upon the election of the Town, terminate and be of no further force or effect upon the occurrence of any one or more of the following specified events:

(a) the failure of the HDFC to acquire the Property and commence work on the Improvements on or before December 31, 2023;

(b) the failure of the HDFC to diligently and consistently undertake and pursue the completion of the Improvements once commenced;

(c) the failure of the HDFC to make timely payments of the sums due and payable pursuant to Section 8 and/or Section 10 hereof for twelve consecutive months; and/or

(d) the intentional and knowing failure of the HDFC to operate the Project in compliance with all applicable requirements, rules and regulations of Article XI of the Private Housing Finance Law and/or the rules or regulations of HCR, HUD and/or the Village (as Supervising Agency of the HDFC), including, without limitation, the regulations pertaining to the amount of rent chargeable to tenants residing in the Project.

The parties hereto acknowledge that the Real Property Tax Law restricts the ability of the Town to remove the Property from the exempt portion of the Assessment Roll and thereby terminate the exemptions granted in this Agreement. In light of such restrictions, if the Town elects to terminate the tax exemptions granted herein due to the occurrence of any of the events or conditions enumerated in this Section, the Town or other duly-authorized government official shall remove the Property from the exempt portion of the Assessment Roll or otherwise rescind and terminate the exemptions set forth herein when next lawfully authorized do so. In such event, the HDFC shall remain obligated to pay to the Town the PILOT payment otherwise due and payable January 31st or July 31st of the calendar year when the Assessor or other duly-authorized official takes such action.

Section 12. Project Organized for Public Purpose. For purposes of Article XI of the Private Housing Finance Law, the parties hereby agree that the provision of low income rental housing for the elderly constitutes a public purpose.

Section 13. Consistency with Article XI. The parties agree that this Agreement shall be subject to the provisions of Article XI of the Private Housing Finance Law and, without enumerating the applicable provisions of Article XI, that the Project shall be operated in accordance with the provisions of Article XI.

Section 14. HCR, HUD and Village Rules and Regulations. The parties further agree that the Property shall be operated in accordance with the applicable requirements, rules and regulations previously promulgated or hereinafter promulgated by HCR and HUD, including the approval of the rental rates to be charged to tenants for units in the Project. The parties further agree that the Project shall be operated in accordance with any requirements or rules heretofore adopted by the Village in its role as the Supervising Agency under Article XI, provided that such requirements and/or rules of the Village are consistent with Article XI and applicable HCR and/or HUD requirements, rules and regulations.

Section 15. Amendment of Agreement. This Agreement may not be effectively amended, changed, modified, altered or mutually terminated unless such amendment, change, modification, alteration or mutual termination is in writing intended for such purpose and executed and delivered by each of the parties and, in the case of any amendment, change, modification or alteration of this Agreement, unless the HDFC and the Town shall assume in writing the obligations of such amended, change, modified or altered agreement.

Section 16. Failure to Acquire Title. Notwithstanding anything hereinabove or hereinafter contained to the contrary, the Town, at its sole option, may elect to terminate this Agreement if the HDFC fails to acquire title to the Property by December 31, 2023, in which case the tax exemptions provided for hereunder shall not become effective and the parties hereto shall have no obligations whatsoever under this Agreement.

Section 17. Assignment. The provisions of this Agreement are intended to be for the benefit of the Town as the assessing authority for and on behalf of the Village, the County, the School District and the State. Notwithstanding anything to the contrary contained in herein, this Agreement may not be assigned by the HDFC except (a) upon the express written consent of the Town, or (b) to HCR or a party designated by HCR in the event HCR acquires title to the Property to be transferred following any default under the HCR Financing.

Section 18. Notices. All notices, certificates and other communications hereunder shall be in writing and shall be deemed sufficiently given when sent to the applicable address stated below by registered or certified mail, return receipt requested, or by such other method as shall provide the sender with documentary evidence of such delivery. The addresses to which notices, certificates or other communications hereunder shall be delivered are as follows:

To the HDFC: Tefft Meadows Housing Development Fund Company, Inc.
c/o Christopher Community, Inc.
(Attention: Executive Director)
990 James Street
Syracuse, New York 13203

To the Town: Town of Marcellus
(Attention: Supervisor)
Marcellus Town Hall
24 East Main Street
Marcellus, New York 13108

To the Village: Village of Marcellus
(Attention: Mayor)
6 Slocombe Avenue
Marcellus, New York 13108

Any person entitled to notice may, by notice given hereunder, designate any further or different addresses to which subsequent notices, certificates and other communications shall be sent.

Section 19. Severability. If any article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion of this Agreement shall for any reason be held or adjudged invalid, illegal or unenforceable by any court of competent jurisdiction, such article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion so adjudged invalid, illegal or unenforceable shall be deemed separate, distinct and independent, and the remainder of this Agreement shall be and remain in full force and effect and shall not be invalidated or rendered illegal or unenforceable or otherwise affected by such holding or adjudication.

Section 20. Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 21. Venue. Any litigation relating hereto shall take place in the Supreme Court of the State of New York in and for the County of Onondaga.

Section 22. Governing Law. This Agreement shall be construed in accordance with the laws of the State of New York.

Section 23. Entire Agreement. This Agreement constitutes the entire agreement of the parties and supersedes any previous agreements or understandings, whether oral or in writing, pertaining to the subject matter hereof.

Section 24. Effective Date. Notwithstanding anything contained in this Agreement to the contrary, this Agreement shall not become effective until the conveyance of title to the Property to the HDFC.

[the remainder of this page is intentionally left blank]

[Signatures appear on following pages]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the day and year first above written.

CHRISTOPHER COMMUNITY, INC.,
a New York not-for-profit corporation

By: ___________________________________
Justin Rudgick, Executive Director

TEFFT MEADOWS HOUSING
DEVELOPMENT FUND COMPANY, INC.,
a New York not-for-profit corporation

By: ___________________________________
Justin Rudgick, Vice President

[SIGNATURE AND ACKNOWLEDGMENT OF THE TOWN OF MARCELLUS IS ATTACHED HERETO AS PAGE 11]

STATE OF NEW YORK)SS:
COUNTY OF ONONDAGA)

On the ____ day of _________, in the year 2022, before me, the undersigned, a Notary Public in and for said State, personally appeared Justin Rudgick, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

____
Notary Public

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the day and year first above written.

TOWN OF MARCELLUS

By: ___________________________
Karen Pollard, Supervisor

STATE OF NEW YORK)SS:
COUNTY OF ONONDAGA)

On the ____ day of ________, in the year 2022, before me, the undersigned, a Notary Public in and for said State, personally appeared Karen Pollard, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

____
Notary Public

Tefft Meadows Housing PILOT Project
8 Paul Street Tax Parcels
Review Of Tax Exemption Agreement -- Questions & Comments
February 24, 2022

QUESTIONS/COMMENTS FOR JOHN BRENNAN & CHRISTOPHER COMMUNITY:

1. The Tefft Meadows housing project calls for a total of 60 one-bedroom senior apartment units to be constructed on the two tax parcels which comprise 8 Paul Street in the Village. The Tax Exemption Agreement states that the annual PILOT payments to the Town will be equal to 10% of the Project's "annual shelter rent" collected only from the 42 units which are low-income housing units. The 18 units, which are Section 8 housing units, will be completely exempt from all County, Town, Village, School District property taxes under Real Property Tax Law Section 422(1)(a). Consequently, no property taxes will be paid on approximately 30% of the value of this developed property for the next 40 years of this agreement. Is this correct?

   The exemption under Real Property Tax Law Section 422(1)(a) for the 18 apartment units that will be aided by the Section 8 housing assistance payments contract (the "HAP contract") is automatic and will indeed exempt all 18 apartments from all County, Town, Village and School District property taxes. Nevertheless, any Village and Town charges for water, sewer and drainage systems for all 60 units in the project must still be paid (see Real Property Tax Law Section 490). The term of the Section 422(1)(a) exemption will coincide with the term of the HAP Contract. In this case, the initial term of the HAP Contract is expected to be 15 years. In keeping with HUD's Section 8 Renewal Policy, the HAP Contract will be subject to renewal at the end of its initial term. Typically, HAP contracts are renewed for 5 years and can thereafter be renewed again and again depending upon US Congressional appropriations. Insofar as funding for HAP contracts for low income senior housing projects has historically been provided by Congress, Christopher Community believes that the HAP Contract for Tefft Meadows will continue for the economic life of the project which will be at least 40 years.

2. The annual PILOT payments to the Town will equal 10% of the Project's "annual shelter rent." What is your best estimate as to how much this annual shelter rent will be?

   "Shelter rent" is defined under Section 33(1)(a) of the Private Housing Finance Law as ". . . the total rents received from the occupants of a project less the cost of providing to the occupants electricity, gas, heat and other utilities." It is important to note, however, that the shelter rent in this case will be limited to 42 units inasmuch as the 18 units aided by HAP Contract are fully exempt under Real Property Tax Law Section 422(1)(a). Also, all tenants will pay for electricity directly. The project will only provide gas and heat.

   Rents for the 42 "shelter rent" units will range from $390 to $790 per month. The total rents are estimated to be $286,992 annually. Utilities are estimated to be $40,250 annually. Accordingly, the annual shelter rent payment is currently estimated be: $286,992 – $40,250 x 10% = $24,674.

3. Right now, what is your best estimate as to what you expect the total cost of this housing project to be? The Village will want to see a Certified Appraisal of the completed project. I have prepared an example calculation of what the total property taxes (County, Town, Village, School District) would be based upon a total <u>taxable</u> value for the completed project of $10,000,000.

   Not including certain deferred costs, the current total development cost of the project is estimated as $17,800,000. From that total, $13,600,000 are hard construction costs.

   Neither Real Property Tax Law Section 422(1)(a) nor Section 577 of the Private Housing Finance Law require an appraisal. As for the completed project's taxable value, see our response below to Question 4.

4. The reason for Questions 2 & 3 is to help the Village compare the projected amount of annual PILOT payments to be received from Tefft Meadows, versus what the total annual property tax revenue would have been if the tax parcels were fully taxable as developed for the same dollar amount.

With respect to the assessed value of the completed project, Christopher Community and the Town of Marcellus assessor (Lawrence Fitts) previously discussed the possibility of assessing the completed project at $35,000 per apartment unit for a total assessment of $2,100,000. Those discussion though were very preliminary and unrelated to any real property exemption for the project.

Please take careful note that the eventual assessed value of the completed project is not of critical concern to Christopher Community in light of the mandatory exemption under Real Property Tax Law Section 422(1)(a) and the proposed exemption under Section 577 of the Private Housing Finance Law. That is to say, the assessed value only matters if the Section 577 exemption is **not** approved for whatever reason. Provided that the Section 577 exemption is ultimately approved, the property will be 100% exempt from real property taxes regardless of whether the project is assessed for $2,100,000 as previously discussed with the Town assessor or for $10,000,000 as you propose. Because the project will be 100% exempt, it won't pay real property taxes aside from water and sewer charges and the $24,674 shelter rent payment that we propose.

If the Town is unwilling to approve the Section 577 exemption, the project qualifies for assessment under Real Property Tax Law Section 581-a. This law gives low-income rental properties like Tefft Meadows the right to be valued for real property tax purposes by the "capitalization of income" method. That is the same method of valuation that we proposed in the Tax Exemption Agreement that we submitted on Wednesday, February 23, 2022, to the Village and the Town for consideration. Based on income capitalization, we would estimate a total assessed value of roughly $400,000 for the project. Using the 38.154% per $1,000 tax rate that you provided, the projected total combined annual real property tax levy for the project would be about $15,250. That amount is only slightly more than the $10,416 current tax levy for the lumberyard and it is less than the $24,674 shelter rent payment that we propose.

Overall, we think that Tefft Meadows is a worthwhile endeavor and hope that the Town and the Village share that view. While we all can agree that a $24,674 shelter rent payment is not a windfall for the Village, the Town and the Marcellus Central School District, it is nearly $10,000 more than the tax payable under Real Property Tax Law Section 581- and is $14,258 more than the current $10,416 tax payment for the abandoned lumberyard. We also believe that Tefft Meadows will produce additional and tangible benefits for the Village and the Town (the future burden imposed by Tefft Meadows on the Marcellus Central School District will be slight given the fact that the project will not have any school age children). Not to mention permanent jobs, the construction of the project will create high paying jobs throughout Marcellus for at least 2 years as well as generate other significant business activity for the Village and the Town. Of equal note, the project will accomplish the public purpose of eliminating an eye sore in the center the Village (despite numerous proposals by various parties to redevelop the lumberyard, the site has sat idle for over 30 years) and the public purpose of producing safe, affordable and critically needed housing and services for elderly Village and the Town residents. According to US Census data, between 2020 and 2030, the age 60+ population of Onondaga County will grow by 11%. What's more, the number of frail elderly persons is expected to double over the same period. These frail elderly persons need the services that Tefft Meadows will provide. Without it, many elderly Village and the Town residents will move elsewhere.

QUESTIONS/COMMENTS FOR INTERNAL DISCUSSION ONLY:

The Town, Village, School District, and County need to come to an agreement as to the dollar allocation between them of all PILOT monies to be received from Tefft Meadows, and a separate Intermunicpal Agreement (I.M.A.) will need to be drafted accordingly.

I have prepared updated analyses showing all current property tax rates (County, Town, Village, School) and the % weighting of each tax. Understandably, the highest % property tax is paid to the School District. The first analysis shows what annual property taxes are on the property now (prior to this development). The second analysis shows what annual property taxes would be if the developed project were fully taxable, using an appraised value of $10,000,000.

The PILOT payment distribution percentages between the County, Town, Village and School District created for the senior housing properties at Maple St. and

Austindale Ave. some 25 years ago were obviously not based on a weighting of each property tax rate, as the Village receives 50% of all PILOT payments from both properties. I believe that the rationale for this at that time was, as the "governing body" who administers the annual invoicing to the owner of these properties for PILOT payments, the Village should be entitled to receive the highest percentage of the PILOT monies collected.

So as an additional analysis, I calculated what the distribution of PILOT payments would be between the County, Town, Village, and School District IF we continued to use the same allocation percentages developed for the Maple St. and Austindale Ave PILOT projects. As you will see, if we were to do this, the Village and the Town would definitely come out ahead financially, but the County and especially the School District in would get shafted financially.

Clearly it will now be up to the heads of all four governmental entities (County, Town, Village, School) to collectively decide what is the most equitable allocation of the Tefft Meadows PILOT monies going forward.

Christopher Community will, of course, defer to any allocation of the PILOT payment that the Town, Village, County and School District agree to.

JOHN P. CURTIN, MAYOR
TIMOTHY P. MANAHAN, TRUSTEE
JOHN J. MURPHY, TRUSTEE
CHARNLEY A. ABBOTT, CLERK
ANTONINO J. PROVVIDENTI, TREASURER
JEFFREY D. BROWN, ATTORNEY

Village of Marcellus
A WELCOME HOME

VILLAGE OF MARCELLUS
6 SLOCOMBE AVENUE
MARCELLUS, NY 13108
OFFICE 315-673-3112
FAX 315-673-3217
VILLAGEOFMARCELLUS@GMAIL.COM

March 2, 2022

Marcellus Town Supervisor and
Town Board Members
24 East Main Street
Marcellus, NY 13108

Dear Karen and Marcellus Town Board Members,

In an earlier message, I mentioned that I would apprise Karen as to what transpired at our Board meeting on February 28TH regarding the Tefft Meadows Senior Housing PILOT project. I thought to put this in the form of a letter that might be distributed, if possible, to all of the Town Board members in time for your meeting on March 2, 2022.

At our meeting on Monday, February 28, 2022, the Board approved a motion to approve the Tefft Meadows Senior Housing PILOT Project whereby the Village accepts the Tax Exemption Agreement which calls for the annual PILOT payments to be equal to 10% of the project's annual shelter rent. This payment in lieu of taxes would be collected from 42 of the 60 one-bedroom senior apartment units, all of which are low-income housing units for seniors (62+). There are 18 units which are Section 8 housing units for seniors (62+) which will be completely exempt from all County, Town, Village and School District property taxes. At present, taxes collected from the two tax parcels, which comprise the property at #8 Paul Street, total $10,416.00 from four municipalities (Town of Marcellus, Village of Marcellus, Marcellus CSD and Onondaga County). Upon completion of the Tefft Meadows Senior Housing Project, the annual shelter rent (or payment in lieu of taxes) is estimated to be $24,674.00. The Village would expect that these PILOT payments would be divided up between the four municipalities, in an Intermunicipal Agreement (IMA) to be negotiated, similar to the same allocation percentages developed for the PILOT Agreements that already exist for Upper Crown Landing Apartments on Maple Street and the Nine Mile Landing Apartments on Austindale Ave. The motion also authorized the Village Treasurer to approve and consent to the incorporation and organization of the Tefft Meadows Housing Development Fund Company and to the filing of the same. The motion was also contingent on the collective agreement by all municipalities involved.

Overall, the Village agrees with the developer, Christopher Community, that Tefft Meadows is a worthwhile endeavor and hope that both the Town and the School District share that view. While we all can agree that a $24,674 shelter rent payment (the PILOT monies) is not a windfall for the Village, the Town, and the Marcellus Central School District, it is nearly $10,000 more than the tax now payable under Real Property Tax Law Section 581 – and is $14,258 more than the current $10,416 tax payment for the abandoned lumberyard. We also believe that Tefft Meadows will produce additional and tangible benefits for the Village and the Town (the future burden imposed by Tefft Meadows on the Marcellus Central School District will be slight given the fact that the project will not have any school age children).

Not to mention permanent jobs, the construction of the project will create high paying jobs throughout Marcellus for at least 2 years as well as generate other significant business activity for the Village and the Town. Of equal note, the project will accomplish the public purpose of eliminating an eye sore in the center the Village (despite numerous proposals by various parties to redevelop the lumberyard, the site has sat idle for over 30 years) and the public purpose of producing safe, affordable, and critically needed housing and services for elderly Village and the Town residents. According to US Census data, between 2020 and 2030, the age 60+ population of Onondaga County will grow by 11%. What's more, the number of frail elderly persons is expected to double over the same period. These frail elderly persons need the services that Tefft Meadows will provide. Without it, many elderly Village and the Town residents will move elsewhere.

If approved, it will now be up to the heads of all four governmental entities (County, Town, Village, School) to collectively decide what is the most equitable allocation of the Tefft Meadows PILOT monies going forward. The Town, Village, School District, and County need to come to an agreement as to the dollar allocation between them of all PILOT monies to be received from Tefft Meadows, and a separate Intermunicipal Agreement (I.M.A.) will need to be drafted accordingly.

As mentioned earlier, the Village would expect that these PILOT payments would be divided up between the four municipalities, in an Intermunicipal Agreement (IMA) to be negotiated, similar to the same allocation percentages developed for the PILOT Agreements that already exist for Upper Crown Landing Apartments on Maple Street and the Nine Mile Landing Apartments on Austindale Ave. That distribution of PILOT payments is attached on a separate spreadsheet and accompanies this message.

Some might challenge the payment distribution and question the reasons why the Village would receive the largest amount of the distribution. To that, I might note the following:

- The PILOT payment distribution percentages between the County, Town, Village and School District created for the senior housing properties at Maple St. and Austindale Ave. some 25 years ago were obviously not based on a weighting of each property tax rate, as the Village receives 50% of all PILOT payments from both properties (copy attached).
- I believe that the rationale for this at that time was, as the "governing body" who administers the annual invoicing to the owner of these properties for PILOT payments, the Village should be entitled to receive the highest percentage of the PILOT monies collected.
- Also, it is the Village that would be responsible for providing many of the services to Village residents, a number of which would be needed at the Tefft Meadows Senior Housing Apartments – in particular
    - Police services
    - School crossing guard
    - Garbage and refuse collection
    - Sewage Disposal (Wastewater Treatment Plant)
    - Street maintenance (including repair and cleaning)
    - Village parking lots maintenance
    - Street lighting (including historic lights)
    - Snow removal (street)
    - Snow removal (sidewalk)
    - Sidewalk maintenance and curbing
    - Tree, brush, and leaf pickup
    - Village compost pile
    - Storm drainage
    - Zoning laws and code enforcement

- Animal control
- Village trees (maintenance, plantings, removal)
- Landscaping (gateways and pocket parks maintenance)
- Beautification (including banners, lights, flags, etc.)
- Village clock and Village flagpole maintenance
- Village Administration
- Village Planning Board and Zoning Board of Appeals

Thank you in advance, for reading through this information and I hope that it was instructive and helpful in the course of your deliberations on the Tefft Meadows PILOT Project.

For the Village Board,

John P. Curtin

John P. Curtin, Mayor

cc: Charnley A. Abbott. Clerk
Timothy P. Manahan, Trustee
John J. Murphy, Trustee
Antonino J. Provvidenti, Treasurer
Jeffrey D. Brown, Attorney
Greg Crysler, DPW Superintendent
Bill Reagan, Code Enforcement Officer

VILLAGE OF MARCELLUS

TEFFT MEADOWS SENIOR HOUSING PILOT PROJECT

8 PAUL STREET

DISTRIBUTION OF PILOT AGREEMENT PAYMENTS

USING PROJECTION BY CHRISTOPHER COMMUNITY - FEBRUARY 2022

TOTAL ANNUAL PILOT PAYMENTS BASED ON CURRENT PROJECTED SHELTER RENTS	$ 24,674.00

DISTRIBUTION OF PILOT PAYMENTS AMONG THE MUNICIPALITIES:

NAME OF MUNICIPALITY	ALLOCATION PERCENTAGE	AMOUNT OF DISTRIBUTION
VILLAGE OF MARCELLUS	50%	$ 12,337.00
TOWN OF MARCELLUS	25%	$ 6,168.50
MARCELLUS CENTRAL SCHOOL DISTRICT	15%	$ 3,701.10
ONONDAGA COUNTY	10%	$ 2,467.40
	100%	$ 24,674.00

VILLAGE OF MARCELLUS

DISTRIBUTION OF PILOT AGREEMENT PAYMENTS RECEIVED BY THE VILLAGE

FOR THE TAX YEAR 2022-2023

PER INTERMUNICIPAL AGREEMENT DATED SEPTEMBER 26, 2011

TOTAL PILOT AGREEMENT PAYMENTS RECEIVED FOR THE TAX YEAR 2022-2023:

AMOUNT RECEIVED PER PILOT AGREEMENT BETWEEN VILLAGE OF MARCELLUS AND MARCELLUS HOUSING COMPANY I, L.P. RE: PROPERTY LOCATED AT 3 AUSTINDALE AVE., MARCELLUS, NY	$ 16,380.00
AMOUNT RECEIVED PER PILOT AGREEMENT BETWEEN VILLAGE OF MARCELLUS AND NINE MILE CREEK, L.P. RE: PROPERTY LOCATED AT 33 MAPLE STREET, MARCELLUS, NY	$ 14,040.00
TOTAL PILOT AGREEMENT PAYMENTS RECEIVED BY VILLAGE OF MARCELLUS	$ 30,420.00

DISTRIBUTION OF PILOT PAYMENTS AMONG THE MUNICIPALITIES:

NAME OF MUNICIPALITY	ALLOCATION PERCENTAGE	AMOUNT OF DISTRIBUTION
VILLAGE OF MARCELLUS	50%	$ 15,210.00
TOWN OF MARCELLUS	25%	$ 7,605.00
MARCELLUS CENTRAL SCHOOL DISTRICT	15%	$ 4,563.00
ONONDAGA COUNTY	10%	$ 3,042.00
	100%	$ 30,420.00

Sandy Taylor

From: Karen Pollard
Sent: Thursday, February 24, 2022 12:57 PM
To: Sandy Taylor
Subject: FW: Tefft Meadows Project - Christopher Community
Attachments: Tax Exemption Agreement.docx

This is for the agenda. It will go along with the Pilot Agreement for the development in the village.

So print this out for the board and Jim

Karen

From: John Brennan <jbrennan@bcplegal.com>
Sent: Wednesday, February 23, 2022 3:44 PM
To: Karen Pollard <kpollard@marcellusny.com>; marcellusmayor@twcny.rr.com; villageofmarcellus@gmail.com; clerk@villageofmarcellus.com
Cc: nprovvidenti@twcny.rr.com; Assessor <Assessor@marcellusny.com>; James J. Gascon (jgascon@ccf-law.com) <jgascon@ccf-law.com>; jeffdonnerbrown@gmail.com; Audrey Farwagi <afarwagi@christopher-community.org>; Kyle Lyskawa <klyskawa@christopher-community.org>
Subject: RE: Tefft Meadows Project - Christopher Community

As a follow-up to my letter and email last week regarding the Tefft Meadows Project, attached is the draft Tax Exemption Agreement for your review and consideration. Christopher Community's deadline for submitting a funding application to New York State Homes and Community Renewal is fast approaching and we would like to workout what's needed with the Village and the Town ASAP. Would a meeting to discuss the matter in greater detail be helpful?

John R. Brennan, Esq.
Byrne, Costello & Pickard, P.C.
Tower I, Suite 1600
100 Madison St.
Syracuse, New York 13202-2721
Telephone: 315-474-6448
cell: 315-263-9462
Fax: 315-424-8556
E-mail: jbrennan@bcplegal.com

From: John Brennan
Sent: Thursday, February 17, 2022 12:56 PM
To: supervisor@marcellusny.com; marcellusmayor@twcny.rr.com; villageofmarcellus@gmail.com; clerk@villageofmarcellus.com
Cc: nprovvidenti@twcny.rr.com; James J. Gascon (jgascon@ccf-law.com) <jgascon@ccf-law.com>; jeffdonnerbrown@gmail.com; Audrey Farwagi <afarwagi@christopher-community.org>; Kyle Lyskawa <klyskawa@christopher-community.org>
Subject: Tefft Meadows Project - Christopher Community

Please see the attached regarding the Tefft Meadows Project. Printed copies are being mailed to Mayor Curtin and Supervisor Pollard. If anyone at the Village or the Town would like to schedule a meeting with Christopher Community about the requested PILOT agreement, kindly let us know.

John R. Brennan, Esq.
Byrne, Costello & Pickard, P.C.
Tower I, Suite 1600
100 Madison St.
Syracuse, New York 13202-2721
Telephone: 315-474-6448
cell: 315-263-9462
Fax: 315-424-8556
E-mail: jbrennan@bcplegal.com

Supervisor
Karen Pollard
Councilors
Jamie Curtin
Terry Hoey
Gabe Hood
Laurie Stevens

Town Clerk
Sandy Taylor
Tax Collector
Elaine Potter
Highway Superintendent
Donald MacLachlan

MARCELLUS

New York

March 16, 2022

Whitney Lash-Marshall, Executive Director
Baltimore Woods Nature Center
4007 Bishop Hill Road
P. O. Box 133
Marcellus, NY 13108

Dear Whitney,

On behalf of the Town of Marcellus, please accept this letter of strong support of Baltimore Woods Nature Center's application for an Environmental Protection Fund Grant through New York State Office of Parks, Recreation, and Historic Preservation to assist with the expansion of the existing Baltimore Woods Preserve by 90 acres.

The Baltimore Woods Preserve has been a local asset for our town and surrounding municipalities for 50 years, providing residents, students and visitors a place to walk, hike or enjoy one of the many environmental education programs Baltimore Woods Nature Center offers. The location and uniqueness of the preserve, as well as over 6 miles of trails that offer various difficulty of hikes, draws people to our region and connects them to our community.

Once acquired, the land being added to the preserve will provide additional greenspace for our community to enjoy a park that is open to the public year-round, free of charge. Baltimore Woods Nature Center has been working since 2019 to fundraise to expand the current 182-acre preserve by almost 50%, providing even more opportunities for the public to get outside to experience nature through recreation and environmental education and we support the local and regional benefits that the new trails and expansion of educational programs for all ages that this project will promote.

Thank you for pursuing the expansion of Baltimore Woods preserve, and providing even more opportunities for people of all ages to enjoy a conserved area through recreation and environmental education.

Sincerely,

Karen Pollard,
Town Supervisor

$27,400.00/year for Larry being the Assessor

$10,800/year for $900.00/year with Fitts Appraisal for reval and clerk

$38,200/year

$36,000/year for Jeff Lowe

$5,400/year for clerk (Helen)

$41,400/year

Difference of: $3,200

RECREATION – TRIP

Canandaigua	$83.00 per person	June 22, 2022

TO DATE THE TOWN HAS NOT PAID ON THE BOND OR INTEREST ON THE NEW BUILDING.

TO MAKE SURE THAT THE PAYMENT FOR THE BOND AND THE INTEREST ON THAT BOND IS NOT LATE (WHICH WOULD LEAD TO LATE FEE) THE BOARD CAN AUTHORIZE THE BOOKKEEPPER TO MAKE THESE PAYMENTS BETWEEN MEETINGS.

THIS WOULD BE SIMILAR TO THE PAYING OF THE UTILITIES, POSTAGE AND INSURANCE BETWEEN MEETINGS.