

**MITCHEL FIELD SENIOR CITIZENS REDEVELOPMENT COMPANY LP PILOT  
Deviation Resolution**

A regular meeting of the Nassau County Industrial Development Agency (the "Agency") was convened in public session, electronically, pursuant to Executive Order No. 202.11, 202.28, 202.48, 202.55, 202.60, 202.67, 202.72 and 202.79 - Continuing Temporary Suspension And Modification Of Laws Relating To The Disaster Emergency - by Governor Andrew M. Cuomo of the State of New York on December 16, 2020 at 6:30 p.m., local time.

The meeting was called to order by the Chairman, upon roll being called, the following members of the Agency were:

**PRESENT:**

Richard Kessel	Chairman
Lewis M. Warren	Vice Chairman
Anthony Simon	2nd Vice Chairman
Amy Flores	Treasurer
John Coumatos	Asst. Treasurer
Chris Fusco	Asst. Secretary
Timothy Williams	Secretary

**THE FOLLOWING ADDITIONAL PERSONS WERE PRESENT:**

Harry Coghlan	Chief Executive Officer/Executive Director
Danielle Oglesby	Chief Operating Officer/ Deputy Executive Director
Anne LaMorte	Chief Financial Officer
Catherine Fee	Director of Business Development/Chief Marketing Officer
Colleen Pereira	Administrative Director
Carlene Wynter	Compliance Assistant
Nicole Gil	Administrative Assistant -- Excused
Thomas D. Glascock, Esq.	General Counsel
Andrew D. Komaromi, Esq.	Bond/Transactional Counsel

The attached resolution no. 2020-103 was offered by Richard Kessel, seconded by Lewis M. Warren.

RESOLUTION AUTHORIZING A DEVIATION FROM THE UNIFORM  
TAX EXEMPTION POLICY OF THE NASSAU COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY WITH RESPECT  
TO A PROJECT FOR MITCHEL FIELD SENIOR CITIZENS REDEVELOPMENT  
COMPANY LP.

WHEREAS, the Nassau County Industrial Development Agency (the “Agency”) is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the “Enabling Act”), and Chapter 674 of the 1975 Laws of New York, as amended, constituting Section 922 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the “Act”) to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, industrial and commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more “projects” (as defined in the Act) or to cause said projects to be acquired, constructed, reconstructed and installed and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, MITCHEL FIELD SENIOR CITIZENS REDEVELOPMENT COMPANY LP, a limited partnership organized and existing under the laws of the State of New York, (the “Applicant”), pursuant to that certain Tax Exemption Agreement entered into on June 27, 1980, between the Agency and Company, obtained a forty (40) years tax exemption following the initial closing of the mortgage loan used to finance the construction of a 93,884.68 square foot building used for affordable housing for disabled individuals and low-income seniors aged 62 and over (the “Mitchel Houses”) located at 1485 Front Street, East Meadow, Town of Hempstead, Nassau County, New York (Section 50, Block 601, Lot 8) (the “Land”), which the tax exemption is scheduled to expire no earlier than December 31, 2020; and

WHEREAS, Mitchel Houses is presently operated a senior citizen and supportive housing community consisting of 126 apartment units, of which 125 units are “affordable,” and 1 unit is a non-revenue generating superintendent apartment, with the community comprised of (94) 1-bedroom units for persons 62 and older, (20) 2- and 3-bedroom units for families where the head of the household is disabled, and (11) 1-bedroom units for disabled individuals, all operated under a HUD Housing Assistance Payments (“HAP”) Contract to ensure affordability to its residents; and

WHEREAS, Applicant presented an application for financial assistance (the “Application”) to the Agency, which Application requests that the Agency consider undertaking a project (the “Project”) consisting of the following: (A)(1) the retention of an interest in the

Land, (2) the renovation of the Mitchel Houses (the “Building”) on the Land, together with related improvements to the Land, including surface parking spaces, (3) the acquisition of certain furniture, fixtures, machinery and equipment (the “Equipment”) necessary for the completion thereof (collectively, the “Project Facility”), all of the foregoing for the continued use by the Applicant as an affordable housing for disabled individuals and low-income seniors aged 62 and over; (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of potential exemptions or partial exemptions from real property taxes and sales and/or use taxes (collectively, the “Financial Assistance”); and (C) the lease (with an obligation to purchase), license or sale of the Project Facility to the Applicant or such other entity as may be designated by the Applicant and agreed upon by the Agency; and

WHEREAS, the Application states that the Applicant is seeking an exemption from real property taxes with respect to the Project Facility that constitutes a deviation from the Agency’s Uniform Tax Exemption Policy (the “Tax Exemption Policy”); and

WHEREAS, pursuant to Section 874(4) of the Act, (A) the Executive Director of the Agency caused a letter dated November 30, 2020 (the “Pilot Deviation Notice Letter”) mailed to the chief executive officer of each affected tax jurisdiction, informing said individuals that the Agency would, at its meeting on December 16, 2020 (the “IDA Meeting”), consider a proposed deviation from the Tax Exemption Policy with respect to the payments in lieu of real property taxes to be made pursuant to a payment in lieu of taxes agreement to be entered into by the Agency with respect to the Project Facility; and (B) the members of the Agency conducted the IDA Meeting on the date hereof and reviewed any comments and correspondence received with respect to the proposed deviation from the Tax Exemption Policy; and

WHEREAS, the Agency desires to provide for compliance with the provisions of Section 874(4) of the Act with respect to the proposed deviation from the Tax Exemption Policy;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

Section 1. Prior to making the determinations set forth in this resolution, the members of the Agency have considered the following factors set forth in the Tax Exemption Policy: (1) the extent to which the Proposed Project would create or retain permanent jobs; (2) the extent to which the Proposed Project would create construction jobs; (3) the estimated value of tax exemptions to be provided with respect to the Proposed Project; (4) the amount of private sector investment generated or likely to be generated by the Proposed Project; (5) the likelihood of the Proposed Project being accomplished in a timely manner; (6) the extent of new revenue that would be provided to affected tax jurisdictions as a result of the Proposed Project; (7) whether affected tax jurisdictions would be reimbursed by the Applicant if a Proposed Project does not fulfill the purposes for which an exemption was provided, (8) the impact of the Proposed Project on existing and proposed businesses and economic development projects in the vicinity, (9) the demonstrated public support for the Proposed Project, (10) the effect of the Proposed Project on the environment, (11) the extent to which the Proposed Project would require the provision of additional services, including, but not limited to, additional educational, transportation, police,

emergency, medical or fire services, and (12) any other miscellaneous public benefits that might result from the Proposed Project.

Section 2. The Agency hereby determines that the Agency has fully complied with the requirements of Section 874(4) of the Act relating to the proposed deviation from the Tax Exemption Policy.

Section 3. Having reviewed all comments and correspondence received at or prior to the IDA Meeting, the Agency hereby approves the proposed deviation from the Tax Exemption Policy as described in the PILOT Deviation Notice Letter (a copy of which is attached hereto as Exhibit A) because the proposed deviation is necessary to induce the Applicant to undertake the Proposed Project and because the PILOT payments would not be lower than the real property taxes that should otherwise apply with respect to the Land and the existing improvements thereon as of the closing date of the transaction.

Section 4. The Chairman, the Vice Chairman, the Chief Executive Officer/Executive Director, Chief Operating Officer and the Administrative Director of the Agency are each hereby authorized and directed, acting individually or jointly, to distribute copies of this Resolution to the Applicant and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution. If the Agency hereafter adopts appropriate final approving resolutions with respect to the proposed straight-lease transaction with the Applicant (the "Transaction"), the Chairman, the Vice Chairman, the Chief Executive Officer/Executive Director, Chief Operating Officer and the Administrative Director of the Agency are each hereby authorized and directed, acting individually or jointly, to cause the Agency to (A) enter into a Payment in Lieu of Taxes Agreement with the Applicant, providing, among other things, that the Applicant shall make payments in lieu of taxes consistent with the formula set forth in the Pilot Deviation Notice Letter, and (B) file an application for real property tax exemption with the appropriate assessor(s) with respect to the Project Facility.

Section 5. This Resolution shall take effect immediately, but is subject to and conditioned upon the closing of the Transaction.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

Richard Kessel	VOTING	Aye
Lewis M. Warren	VOTING	Aye
Anthony Simon	VOTING	Aye
Timothy Williams	VOTING	Aye
Chris Fusco	VOTING	Aye
Amy Flores	VOTING	Aye
John Coumatos	VOTING	Aye

The foregoing Resolution was thereupon declared duly adopted.

STATE OF NEW YORK

) SS.:

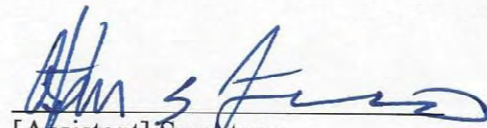
COUNTY OF NASSAU

We, the undersigned [Vice] Chairman and [Assistant] Secretary of the Nassau County Industrial Development Agency (the "Agency"), do hereby certify that we have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on December 16, 2020 with the original thereof on file in our office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

WE FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 5 of the Public Officers Law (the "Open Meetings Law") as modified pursuant to Executive Order No. 202.11, 202.28, 202.48, 202.55, 202.60, 202.67, 202.72 and 202.79 - Continuing Temporary Suspension And Modification Of Laws Relating To The Disaster Emergency - by Governor Andrew M. Cuomo of the State of New York, said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

WE FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, we have hereunto set our respective hands and affixed the seal of the Agency this 16th day of December, 2020.

  
[Assistant] Secretary

\_\_\_\_\_  
[Vice] Chairman

(SEAL)



STATE OF NEW YORK

) SS.:

COUNTY OF NASSAU

We, the undersigned [Vice] Chairman and [Assistant] Secretary of the Nassau County Industrial Development Agency (the "Agency"), do hereby certify that we have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on December 16, 2020 with the original thereof on file in our office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

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IN WITNESS WHEREOF, we have hereunto set our respective hands and affixed the seal of the Agency this 16th day of December, 2020.

\_\_\_\_\_  
[Assistant] Secretary

A handwritten signature in blue ink, appearing to be "R. M. Keef", written over a horizontal line.

\_\_\_\_\_  
[Vice] Chairman

(SEAL)

**PILOT DEVIATION LETTER**



NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
1 WEST STREET  
4TH FLOOR  
MINEOLA, NY 11501  
TELEPHONE (516) 571-1945 FAX (516) 571-1076  
[www.nassauida.org](http://www.nassauida.org)

November 30, 2020

CERTIFIED MAIL, RETURN  
RECEIPT REQUESTED and  
FIRST CLASS MAIL

County Executive Laura Curran  
County of Nassau  
1550 Franklin Avenue  
Mineola, NY 11501

Supervisor Donald X. Clavin, Jr.  
Town of Hempstead  
1 Washington Street  
Hempstead NY 11550

Superintendent Dr. Kenneth A. Card  
East Meadow School District  
718 The Plain Road  
Westbury NY 11590

NOTICE OF PROPOSED DEVIATION FROM  
UNIFORM TAX EXEMPTION POLICY

Ladies and Gentlemen:

Notice is hereby given that at a meeting of the Nassau County Industrial Development Agency (the "Agency") to be held on December 16, 2020 at 6:45 p.m. local time to be conducted electronically, as hereinafter described, the Agency will consider whether to approve the application of the Applicant (as defined below), for certain "financial assistance" which, if granted,



would deviate from the Agency's Uniform Tax Exemption Policy (the "Policy") with respect to the payment of real property taxes. The meeting of the Agency will be open to the public.

In accordance with Section 859-a of the General Municipal Law, a representative of the Agency will present a copy of the Company's project Application, which is also available for viewing on the Agency's website at <https://nassauida.org/incentive-documents/>. However, given the ongoing COVID-19 public health crisis and related Executive Orders issued by Governor Andrew M. Cuomo, the Agency will not be able to accommodate any in-person public attendance or participation at this meeting. Nonetheless, and in furtherance of the provisions of Section 859-a of the General Municipal Law requiring interested parties be provided a reasonable opportunity, both orally and in writing, to present their views with respect to the Project, and pursuant to Governor Cuomo's Executive Order 202.15 issued on April 9, 2020, as extended by Executive Order 202.29 issued on May 8, 2020, Executive Order 202.39, issued on June 7, 2020, and Executive Order 202.55, issued on August 6, 2020, Executive Order 202.60, issued on September 4, 2020, Executive Order 202.67, issued on October 5, 2020, and Executive Order 202.72, issued on November 3, 2020, suspending the Open Meetings Law and authorizing the conduct of public meetings through use of telephone conference, video conference and/or other similar service, the Agency will broadcast the meeting live on its Youtube channel at <https://www.youtube.com/channel/UCuERg-5BYx9VSdBVHUPTYJw/featured>. In addition, the Agency will provide public access via Zoom. To register for Zoom, please visit our website at Nassauida.org. After registering, you will receive a confirmation email containing information about joining the webinar.

At the meeting of the Agency, the Agency will consider the application of MITCHEL FIELD SENIOR CITIZENS REDEVELOPMENT COMPANY LP, a limited partnership organized and existing under the laws of the State of New York, (the "Applicant"), pursuant to that certain Tax Exemption Agreement entered into on June 27, 1980, between the Agency and Company, obtained a forty (40) years tax exemption following the initial closing of the mortgage loan used to finance the construction of a 93,884.68 square foot building used for affordable housing for disabled individuals and low-income seniors aged 62 and over (the "Mitchel Houses") located at 1485 Front Street, East Meadow, Town of Hempstead, Nassau County, New York (Section 50, Block 601, Lot 8) (the "Land"), which the tax exemption is scheduled to expire no earlier than December 31, 2020.

Mitchel Houses is presently operated as a senior citizen and supportive housing community consisting of 126 apartment units, of which 125 units are "affordable," and 1 unit is a non-revenue generating superintendent apartment, with the community comprised of (94) 1-bedroom units for persons 62 and older, (20) 2- and 3-bedroom units for families where the head of the household is disabled, and (11) 1-bedroom units for disabled individuals, all operated under a HUD Housing Assistance Payments ("HAP") Contract to ensure affordability to its residents.



The Project Facility would be initially owned, operated and/or managed by the Applicant or such other entity as may be designated by the Applicant and agreed upon by the Agency (the Applicant or such other entity, collectively, the "Company").

Applicant presented an application for financial assistance (the "Application") to the Agency, which Application requests that the Agency consider undertaking a project (the "Project") consisting of the following: (A)(1) the retention of an interest in the Land, (2) the renovation of the Mitchel Houses (the "Building") on the Land, together with related improvements to the Land, including surface parking spaces, (3) the acquisition of certain furniture, fixtures, machinery and equipment (the "Equipment") necessary for the completion thereof (collectively, the "Project Facility"), all of the foregoing for the continued use by the Applicant as an affordable housing for disabled individuals and low-income seniors aged 62 and over; (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the General Municipal Law) with respect to the foregoing in the form of potential exemptions or partial exemptions from real property taxes and sales and/or use taxes (collectively, the "Financial Assistance"); and (C) the lease (with an obligation to purchase), license or sale of the Project Facility to the Applicant or such other entity as may be designated by the Applicant and agreed upon by the Agency.

The Application states that the Applicant is seeking an abatement of real property taxes. However, based upon preliminary negotiations between representatives of the Applicant and the Agency, the parties contemplate that the Agency may agree to grant an approximately thirty-five (35) year real property tax exemption (the "Property Tax Exemption") with respect to the Project Facility as follows: payments shall be equal to ten percent (10%) of the "annual effective gross income" of the Project Facility as of the closing date of the Project transaction (the "Base Year PILOT Amount"), as determined by the Agency, which Base Year PILOT Amount would be subject to annual increases of 2.5% per year (compounded) each fiscal tax year after the first year of the PILOT term.

Thereafter, and through the end of the term of the lease or installment sale agreement with respect to the Project Facility, the payments would be equal to the real property taxes and assessments that would be payable as if such Project Facility were returned to the tax rolls as taxable property and subject to taxation at its then current, full assessed value, as the same may be reassessed from time to time, and subject to tax rate increases imposed by the affected tax jurisdictions.

Each annual PILOT Payment with respect to the Project Facility shall be allocated among the affected tax jurisdictions in proportion to the amount of real property taxes that would have been received by each affected tax jurisdiction had the Project Facility not been tax exempt due to the status of the Agency.

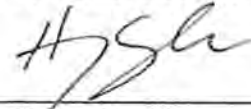
The Property Tax Exemption, if approved by the Agency, would constitute a deviation from the Policy.

The reasons for the deviation are that the Property Tax Exemption, if approved by the Agency, (a) is necessary to induce the Applicant to undertake the Project and to preserve the affordable nature of 125 units in the Project Facility for the term of the Property Tax Exemption, and (b) the PILOT payments would not be lower than the annual PILOT payment applicable to the Project Facility pursuant to the Tax Exemption Agreement dated as of June 27, 1980 entered into by the Applicant with respect to the Project Facility under Article V of the Private Housing Finance Law (the "Existing PILOT Agreement"), as if the Existing PILOT Agreement were in effect as of the closing date of the proposed transaction.

Sincerely,

NASSAU COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By: \_\_\_\_\_



Harry Coghlan  
Chief Executive Officer



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Adult Signature Required \$ \_\_\_\_\_

Adult Signature Restricted Delivery \$ \_\_\_\_\_

*Mitchel*  
 Postmark  
*Field*  
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Postage  
 \$ \_\_\_\_\_

Total Postage  
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Sent To  
 Superintendent Dr. Kenneth A. Card  
 East Meadow School District  
 718 The Plain Road  
 Westbury NY 11590

Street and Ap  
 City, State, Zi

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

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1. Article Addressed to:

Superintendent Dr. Kenneth A. Card  
 East Meadow School District  
 718 The Plain Road  
 Westbury NY 11590



9590 9402 4122 8092 2298 49

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A. Signature  
 *Mitchel*  
 Agent  
 Addressee

B. Received by (Printed Name)  
 C. Date of Delivery

D. Is delivery address different from item 1?  Yes  
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  - Adult Signature Required \$ \_\_\_\_\_
  - Adult Signature Restricted Delivery \$ \_\_\_\_\_

*Mitchel Kied*  
 Postmark Here

Supervisor Donald X. Clavin, Jr.  
 Town of Hempstead  
 1 Washington Street  
 Hempstead NY 11550

4/11/34/20

City, State, ZIP+4

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

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- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Supervisor Donald X. Clavin, Jr.  
 Town of Hempstead  
 1 Washington Street  
 Hempstead NY 11550



9590 9402 4122 8092 2298 56

2. Article Number (Transfer from sender label)

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A. Signature

**X**

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

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 If YES, enter delivery address below:  No

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- Adult Signature Restricted Delivery
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- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Mail
- Mail Restricted Delivery (over \$500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery