

## SEARING GROUP LLC - PILOT Deviation Resolution

A regular meeting of the Nassau County Industrial Development Agency (the "Agency") was convened in public session at the Theodore Roosevelt Executive & Legislative Building, Legislative Chambers, 1550 Franklin Avenue, Mineola, Nassau County, New York, on March 30, 2023, at 6:45 p.m., local time.

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

### PRESENT:

Richard Kessel	Chair
John Coumatos	Asst. Treasurer
Reginald A. Spinello	Member
Raymond Pinto	Member
Victor LaGreca	Member

### NOT PRESENT:

William H. Rockensies	Member
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### THE FOLLOWING ADDITIONAL PERSONS WERE PRESENT:

Sheldon L. Shrenkel	Chief Executive Officer/Executive Director
Anne LaMorte	Chief Financial Officer
Colleen Pereira	Administrative Director
Carlene Wynter	Compliance Assistant
Nicole Gil	Administrative Assistant
Ben Ciorra	Director of Operations
Paul O'Brien	Bond/Transaction Counsel

The attached resolution no. 2023-19 was offered by V. LaGreca, seconded by R. Pinto:

Resolution No. 2023-19

RESOLUTION AUTHORIZING A DEVIATION FROM THE UNIFORM  
TAX EXEMPTION POLICY OF THE NASSAU COUNTY  
INDUSTRIAL DEVELOPMENT AGENCY WITH RESPECT  
TO A PROJECT FOR SEARING GROUP LLC

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 I 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, SEARING GROUP LLC, a limited liability company organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of Searing Group LLC and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Applicant"), has 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 acquisition of an interest in an approximately 0.80 acre parcel of land located at 101-105 Searing Avenue, Village of Mineola, Town of North Hempstead, Nassau County, New York (Section: 9; Block: 452; Lots: 509, 511 and p/o 419) (the "Land"), (2) the construction of an approximately 101,600 square foot six-story building (the "Building") on the Land, together with related improvements to the Land, including on-site parking spaces, and (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 use by the Applicant as a residential rental facility consisting of approximately 54 residential rental units, at least six (6) of which units shall be workforce housing units; (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, sales and use taxes and mortgage recording 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(ies) 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 CEO/Executive Director of the Agency caused a letter dated March 16, 2023 (the “Pilot Deviation Notice Letter”) to be mailed to the chief executive officer of each affected tax jurisdiction (and to the district clerk of the applicable school district), informing said individuals that the Agency would, at its meeting on March 30, 2023 (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 Project would create or retain permanent jobs; (2) the extent to which the Project would create construction jobs; (3) the estimated value of tax exemptions to be provided with respect to the Project; (4) the amount of private sector investment generated or likely to be generated by the Project; (5) the likelihood of the 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 Project; (7) whether affected tax jurisdictions would be reimbursed by the Applicant if a Project does not fulfill the purposes for which an exemption was provided, (8) the impact of the Project on existing and proposed businesses and economic development projects in the vicinity, (9) the demonstrated public support for the Project, (10) the effect of the Project on the environment, (11) the extent to which the 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 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 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, Vice Chairman, Administrative Director and CEO/Executive 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, Vice Chairman, CEO/Executive Director and 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
John Coumatos	VOTING	Aye
Reginald A. Spinello	VOTING	Aye
William H. Rockensies	EXCUSED	
Raymond Pinto	VOTING	Aye
Victor LaGreca	VOTING	Aye

The foregoing Resolution was thereupon declared duly adopted.

STATE OF NEW YORK

) SS.:


COUNTY OF NASSAU

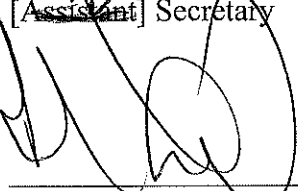
We, the undersigned [~~Vice~~] Chair and [~~Assistant~~] Secretary of the Nassau County Industrial Development Agency (the "Agency"), do hereby certify that we have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on March 30, 2023 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 7 of the Public Officers Law (the "Open Meetings Law"), 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; (D) there was a quorum of the members of the Agency present throughout said meeting; and (E) the meeting was recorded and the recording has been or will be posted on the public website of the Agency pursuant to the Open Meetings Law.

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 30<sup>th</sup> day of March, 2023.

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

  
\_\_\_\_\_  
[~~Vice~~] Chair

(SEAL)

**EXHIBIT A**

Pilot Deviation Notice Letter

See Attached



NASSAU COUNTY  
INDUSTRIAL  
DEVELOPMENT  
AGENCY

March 16, 2023

**CERTIFIED MAIL, RETURN  
RECEIPT REQUESTED and  
FIRST CLASS MAIL**

County Executive Bruce A. Blakeman  
County of Nassau  
1550 Franklin Avenue  
Mineola, NY 11501

Supervisor Jennifer DeSena  
Town of North Hempstead  
220 Plandome Road  
Manhasset, NY 11030

Mayor Paul A. Pereira  
Incorporated Village of Mineola  
155 Washington Avenue  
Mineola, NY 11501

Superintendent Michael P. Nagler  
Mineola Union Free School District  
2400 Jericho Turnpike  
Garden City Park, NY 11040

District Clerk  
Mineola Union Free School District  
2400 Jericho Turnpike  
Garden City Park, NY 11040

**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 March 30, 2023 at 6:45 p.m. local time at the Nassau County Executive and Legislative Building, Legislative Chambers, 1550 Franklin Avenue, Mineola, New York 11501, the Agency will consider whether to approve the application of the Applicant (as defined below) for certain "financial assistance" which, if granted, would deviate



1 West St., 4th Floor  
Mineola, NY 11501



Phone: 516-571-1945  
Fax: 516-571-1076



info@nassauida.org  
nassauida.org

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.

SEARING GROUP LLC (the "Applicant"), a limited liability company organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of Searing Group LLC and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "Applicant"), has 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 acquisition of an interest in an approximately 0.80 acre parcel of land located at 101-105 Searing Avenue, Village of Mineola, Town of North Hempstead, Nassau County, New York (Section: 9; Block: 452; Lots: 509, 511 and p/o 419) (the "Land"), (2) the construction of an approximately 101,600 square foot six-story building (the "Building") on the Land, together with related improvements to the Land, including on-site parking spaces, and (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 use by the Applicant as a residential rental facility consisting of approximately 54 residential rental units, at least six (6) of which units shall be workforce housing units; (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, sales and use taxes and mortgage recording 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(ies) 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 twenty (20) year real property tax exemption (the "Property Tax Exemption"), with respect to the Project Facility as follows:

<u>Year</u>	<u>PILOT</u>
1	\$93,500
2	\$93,500
3	\$93,500
4	\$93,500
5	\$123,722
6	\$153,945
7	\$184,167
8	\$214,389
9	\$244,611
10	\$274,833
11	\$305,055
12	\$335,278



13	\$365,500
14	\$395,722
15	\$425,944
16	\$456,166
17	\$486,388
18	\$516,610
19	\$546,833
20	\$577,055

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 the 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.


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

The reason for the deviation is that the Property Tax Exemption, if approved by the Agency, is necessary to induce the Applicant to undertake the Project and that 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.

Sincerely,

NASSAU COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By:

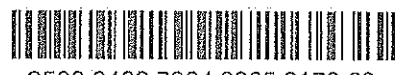
  
Sheldon L. Shrenkel  
CEO/Executive Director

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1. Article Addressed to:

Town of North Hempstead  
 220 Plandome Road  
 Manhasset, NY 11030  
 Attn: Supervisor Jennifer DeSena



9590 9402 7984 2305 0170 80

2. Article Number (Transfer from service label)

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A. Signature  Agent  
 Addressee

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3/16/2023

Pilot Deviation  
 Not for  
 Sean Healey

Postmark

Postage \$ \_\_\_\_\_

Total Postage and Postage Due \$ \_\_\_\_\_

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 220 Plandome Road  
 Street and Apt. No: Manhasset, NY 11030  
 City, State, ZIP+4®: Attn: Supervisor Jennifer DeSena

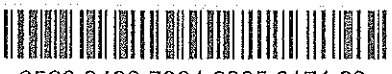
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1. Article Addressed to:  Incorporated Village of Mineola 155 Washington Avenue Mineola, NY 11501 Attn: Mayor Paul A. Pereira	A. Signature  <b>X</b> <span style="float: right;"><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</span>	B. Received by ( <i>Printed Name</i> )  C. Date of Delivery  																
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<table border="0"> <tr> <td style="border: 1px solid black;">Certified Mail Fee</td> <td>\$ 3.16</td> <td></td> </tr> <tr> <td><b>Extra Services &amp; Fees (check box, add fee as appropriate)</b></td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Return Receipt (hardcopy)</td> <td>\$ _____</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Return Receipt (electronic)</td> <td>\$ _____</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td>\$ _____</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Required</td> <td>\$ _____</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td>\$ _____</td> <td></td> </tr> <tr> <td><b>Postage</b></td> <td></td> <td></td> </tr> <tr> <td>Total Postage and</td> <td>\$ _____</td> <td></td> </tr> </table>	Certified Mail Fee	\$ 3.16		<b>Extra Services &amp; Fees (check box, add fee as appropriate)</b>			<input type="checkbox"/> Return Receipt (hardcopy)	\$ _____		<input type="checkbox"/> Return Receipt (electronic)	\$ _____		<input type="checkbox"/> Certified Mail Restricted Delivery	\$ _____		<input type="checkbox"/> Adult Signature Required	\$ _____		<input type="checkbox"/> Adult Signature Restricted Delivery	\$ _____		<b>Postage</b>			Total Postage and	\$ _____		3/16/2023 <i>Pilot Deviation</i> <i>NOTICE</i> <i>Sealing Group</i>
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<b>Sent To</b> Incorporated Village of Mineola <b>Street and Apt. No.</b> 155 Washington Avenue Mineola, NY 11501 <b>City, State, ZIP+4®</b> Attn: Mayor Paul A. Pereira																												
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 2400 Jericho Turnpike  
 Garden City Park, NY 11040  
 Attn: Superintendent Michael P. Nagler



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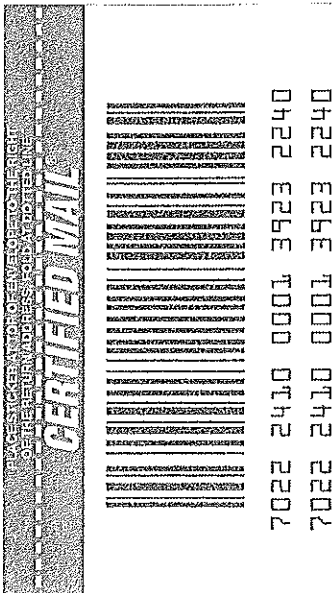
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PS Form 3800 (7-21)

3/16/2023  
 Pilot Deviation  
 Notice  
 Scanning Group

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1. Article Addressed to:

Mineola Union Free School District  
2400 Jericho Turnpike  
Garden City Park, NY 11040  
Attn: District Clerk



9590 9402 7984 2305 0170 73

2. Article Number (Transfer from service label)  
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 Addressee

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Postage \$ \_\_\_\_\_

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Sent To Mineola Union Free School District  
2400 Jericho Turnpike  
Garden City Park, NY 11040  
Attn: District Clerk

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3/16/2023  
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