



THE
ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
AND
A&A UNION ROAD, LLC

FIRST AMENDMENT TRANSACTION

Date of Transaction: December 1, 2022

Date of Recording: January 30, 2023

Property Located at: 1471 Union Road, Town of West Seneca, Erie
County, New York 14224

SBL No.: 134.59-4-28.1

Prepared by:

Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
(716) 200-5050

A&A UNION ROAD, LLC PROJECT
Closing Date: December 1, 2022

Erie County Industrial Development Agency “Agency”
A&A Union Road, LLC “Company”

TRANSCRIPT INDEX

<u>Document Number</u>	<u>Document Title</u>
1.	First Amendment to Lease Agreement and to Leaseback Agreement along with two Form TP-584s
2.	First Amendment to Payment-in-Lieu-of-Tax Agreement between the Agency and the Company, with RP-412-a, and copy of PILOT Agreement dated October 1, 2022
3.	Affected Taxing Jurisdiction Letter to the respective municipalities and proof of mailing of First Amendment to Payment-in-Lieu-of-Tax Agreement
4.	Recording Receipt

**FIRST AMENDMENT TO LEASE AGREEMENT AND
TO LEASEBACK AGREEMENT**

THIS FIRST AMENDMENT TO LEASE AGREEMENT AND TO LEASEBACK AGREEMENT, dated as of the 1st day of December, 2022, is by and between **A&A UNION ROAD, LLC**, a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, with offices at 3638 Seneca Street, West Seneca, New York 14224 (the “Company”) and **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the “Agency”).

WITNESSETH:

WHEREAS, by lease agreement dated as of October 1, 2022 (the “Lease Agreement”), the Company leased to the Agency certain real property and improvements located at 1471 Union Road, Town of West Seneca, Erie County, New York; and

WHEREAS, a memorandum of said Lease Agreement was recorded in the Office of the Erie County Clerk on October 28, 2022 in Liber 11409 of Deeds at Page 8222; and

WHEREAS, by leaseback agreement dated as of October 1, 2022 (the “Leaseback Agreement”), the Agency leased to the Company certain real property and improvements located at 1471 Union Road, Town of West Seneca, Erie County, New York; and

WHEREAS, a memorandum of said Leaseback Agreement was recorded in the Office of the Erie County Clerk on October 28, 2022 in Liber 11409 of Deeds at Page 8226; and

WHEREAS, the Company and the Agency desire to amend the Lease Agreement and Leaseback Agreement for the purpose of extending the termination date to December 31, 2031.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

The Lease Agreement and Leaseback Agreements are amended as follows:

1. Any references to the termination date in the Lease Agreement or Leaseback Agreement shall be changed from December 31, 2030 to December 31, 2031.
2. Unless otherwise amended pursuant to the terms contained herein, the terms of the Lease Agreement and Leaseback Agreement shall remain unchanged.

[The Balance of this Page Intentionally Left Blank]

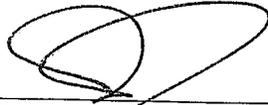
FILED

JAN 30 2023

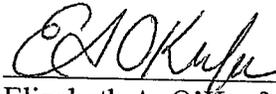
**ERIE COUNTY
CLERK'S OFFICE**

IN WITNESS WHEREOF, the Company and the Agency have caused this First Amendment to Lease Agreement to be executed in their respective names, all as of the date first above written.

A&A UNION ROAD, LLC

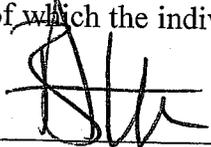
By: 
Name: Julius W. Aebly, Jr.
Title: Sole Member/President

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: 
Name: Elizabeth A. O'Keefe
Title: Vice President of Operations

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

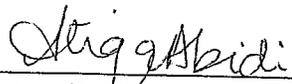
On the 16th day of January, 2023, before me, the undersigned, personally appeared **JULIUS W. AEBLY, JR.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same 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
BRIAN F. ATTEA
Notary Public, State of New York
Qualified in Erie County
My Commission Expires September 28, 2026

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

On the 19th day of January, 2023, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, 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

ATIQA Z ABIDI
Notary Public - State of New York
No. 01AB6432058
Qualified in Erie County
My Commission Expires 04/25/2026



Recording office time stamp

Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

Memo of Lease

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including checkboxes for entity types and fields for name, address, and identification numbers.

Location and description of property conveyed

Table with columns: Tax map designation, SWIS code, Street address, City, town, or village, County. Row 1: 134.59-4-28.1, 146800, 1471 Union Road, T of West Seneca, Erie.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (1-5) and apartment types (6-9), date of conveyance (12/01/2022), and percentage of residential real property (0.00%).

Condition of conveyance (mark an X in all that apply)

Form with checkboxes for various conditions of conveyance (a-s), including fee interest, controlling interest, cooperative housing, and leasehold grant.

Table for recording officer's use with columns: Amount received (Schedule B, Part 1 and 2), Date received, Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

1	Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) <input checked="" type="checkbox"/> Exemption claimed	1.	0	00
2	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)	2.	0	00
3	Taxable consideration (subtract line 2 from line 1)	3.	0	00
4	Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3	4.	0	00
5	Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)	5.	0	00
6	Total tax due* (subtract line 5 from line 4)	6.	0	00

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

1	Enter amount of consideration for conveyance (from Part 1, line 1)	1.	0	00
2	Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...	2.	0	00
3	Total additional transfer tax due* (multiply line 2 by 1% (.01))	3.	0	00

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) ...conveyance is to a NYS industrial development agency..... a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

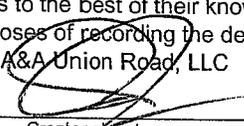
This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.
- e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

By:  _____ Grantor signature Julius W. Aebly, Jr.	President _____ Title	By:  _____ Grantee signature Elizabeth A. O'Keefe	Vice President _____ Title
Grantor signature	Title	Grantee signature	Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule D – Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, each resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ Date to _____ Date (see instructions).
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

Memo of Leaseback

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

Schedule A - Information relating to conveyance

Form with sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, and various identification numbers (SSN, EIN).

Location and description of property conveyed

Table with 5 columns: Tax map designation, SWIS code, Street address, City, town, or village, and County. Row 1: 134.59-4-28.1, 146800, 1471 Union Road, T of West Seneca, Erie.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (1-8) and a date of conveyance field (12/01/2022). Includes percentage of residential real property conveyed (0.00%).

Condition of conveyance (mark an X in all that apply)

Form with checkboxes a-s describing conditions of conveyance, such as fee interest, controlling interest, cooperative housing, syndication, etc.

Table for recording officer's use with columns: Amount received (Schedule B, Part 1 and 2), Date received, and Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

- 1 Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) **Exemption claimed**
- 2 Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)
- 3 Taxable consideration (subtract line 2 from line 1)
- 4 Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3
- 5 Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)
- 6 Total tax due* (subtract line 5 from line 4)

1.		0 00
2.		0 00
3.		0 00
4.		0 00
5.		0 00
6.		0 00

Part 2 – Computation of additional tax due on the conveyance of residential real property for \$1 million or more

- 1 Enter amount of consideration for conveyance (from Part 1, line 1)
- 2 Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...
- 3 Total additional transfer tax due* (multiply line 2 by 1% (.01))

1.		0 00
2.		0 00
3.		0 00

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all boxes that apply)

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, New York State, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada) a
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, § 1401(e) (attach documents supporting such claim) Grantee is a recipient of IDA-assisted financing k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule C – Credit Line Mortgage Certificate (Tax Law Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

This is to certify that: (mark an X in the appropriate box)

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - a. The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - b. The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - c. The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d. The maximum principal amount secured by the credit line mortgage is \$3 million or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

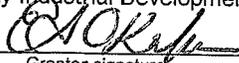
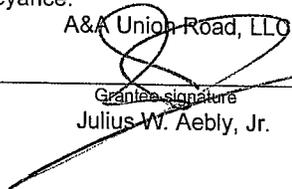
Note: for purposes of determining whether the maximum principal amount secured is \$3 million or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- e. Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - a. A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b. A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded.)

Signature (both the grantors and grantees must sign)

The undersigned certify that the above information contained in Schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of their knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

Erie County Industrial Development Agency

BY:  _____ Grantor signature Elizabeth A. O'Keefe	Vice President _____ Title	BY:  _____ Grantee signature Julius W. Aebly, Jr.	President _____ Title
Grantor signature	Title	Grantee signature	Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you marked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place? If no recording is required, send this return and your check(s), made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Schedule D – Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller of the real property or cooperative unit is a resident of New York State, **each** resident transferor/seller must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law § 663(c), mark an **X** in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law § 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from _____ Date to _____ Date (see instructions).
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of New York State, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date



NYS BOARD OF REAL PROPERTY SERVICES

RP-412-a (1/95)

REVISED

INDUSTRIAL DEVELOPMENT AGENCIES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)

Name Erie County Industrial Development Agency
Street 95 Perry Street, Suite 403
City Buffalo, NY 14203
Telephone no. Day (716) 856-6525
Evening ()
Contact Elizabeth A. O'Keefe
Title Vice President of Operations

2. OCCUPANT (IF OTHER THAN IDA)
(If more than one occupant attach separate listing)

Name A&A Union Road, LLC
Street 3638 Seneca Street
City West Seneca, New York 14224
Telephone no. Day (716) 479-4620
Evening ()
Contact Julius W. Aebly, Jr.
Title President

3. DESCRIPTION OF PARCEL

a. Assessment roll description (tax map no./roll year) 134.59-4-28.1
b. Street address 1471 Union Road
c. City, Town or Village Town of West Seneca

d. School District West Seneca Central School District
e. County Erie
f. Current assessment To be determined by Town Assessor
g. Deed to IDA (date recorded; liber and page)
Lease recorded on 10/28/2022 in Liber 11409 of Deeds at page 8222
Leaseback recorded on 10/28/2022 in Liber 11409 of Deeds at page 8226

4. GENERAL DESCRIPTION OF PROPERTY (if necessary, attach plans or specifications)

a. Brief description (include property use) Demolition of two structures and construction of approximately 6,160+/- SF two-story professional office building.
b. Type of construction new
c. Square footage Est. 6,160
d. Total cost Est. \$3,110,729
e. Date construction commenced Est. May 1, 2022
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) December 31, 2031

5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION

(Attach copy of the agreement or extract of the terms relating to the project).

a. Formula for payment Please see attached First Amendment to PILOT Agreement dated November 1, 2022 and original PILOT Agreement dated October 1, 2022
b. Projected expiration date of agreement December 31, 2031

c. Municipal corporations to which payments will be made

	Yes	No
County <u>Erie</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Town/City <u>West Seneca</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Village _____	<input type="checkbox"/>	<input type="checkbox"/>
School District <u>West Seneca CSD</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. Person or entity responsible for payment

Name Julius W. Aebly, Jr.
 Title President
A&A Union Road, LLC
 Address 3638 Seneca Street
West Seneca, New York 14224

e. Is the IDA the owner of the property? ~~Yes~~ No

If "No" identify owner and explain IDA rights or interest in an attached statement. No. Occupant owns property and leases to IDA.

Telephone (716) 479-4620

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one) Y N

If yes, list the statutory exemption reference and assessment roll year on which granted: exemption _____

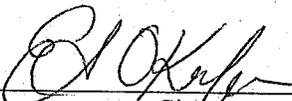
7. A copy of this application, including all attachments, has been mailed or delivered on 1/24/2023 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

CERTIFICATION

I, Elizabeth A. O'Keefe, Vice President of Operations of
 Name Title
Erie County Industrial Development Agency hereby certify that the information
 Organization

on this application and accompanying papers constitutes a true statement of facts.

1-25-2023
Date


Signature

FOR USE BY ASSESSOR

1. Date application filed _____
2. Applicable taxable status date _____
- 3a. Agreement (or extract) date _____
- 3b. Projected exemption expiration (year) _____
4. Assessed valuation of parcel in first year of exemption \$ _____
5. Special assessments and special as valorem levies for which the parcel is liable:

Date

Assessor's signature

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

A&A UNION ROAD, LLC

FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT

Regarding the leasehold interest in land, the demolition of two structures and the construction and equipping of an approximately 6,160+/- SF two-story professional office building located at 1471 Union Road, Town of West Seneca, Erie County, New York

First Amendment Dated as of: **December 1, 2022**

Termination Date: **December 31, 2031**

SBL No.: **134.59-4-28.1**

Affected Tax Jurisdictions: **Erie County
Town of West Seneca
West Seneca Central School District**

Prepared by:
Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
(716) 200-5050

FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT

THIS FIRST AMENDMENT TO PAYMENT IN LIEU OF TAX AGREEMENT (the “First Amendment to PILOT”), dated as of the 1st day of December, 2022, by and between **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the “Agency”) and **A&A UNION ROAD, LLC**, a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, with offices at 3638 Seneca Street, West Seneca, New York 14224 (the “Company”).

WITNESSETH:

WHEREAS, the Agency was created by Chapter 293 of the Laws of 1970 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the “Act”) as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, the Agency and the Company previously entered into that certain Payment In Lieu Of Tax Agreement (the “PILOT Agreement”), dated as of October 1, 2022, with respect the Company's property located at 1471 Union Road, Town of West Seneca, Erie County, New York (the “Facility”); and

WHEREAS, at the written request of the Company and pursuant to Section 1 of the PILOT Agreement, the Agency and the Company have agreed to delay the implementation of the real property tax abatement as so associated with the PILOT Agreement by one year, amend the expiration date of the PILOT Agreement, and to revise Schedule A of the PILOT Agreement in accordance with this First Amendment to PILOT; and

WHEREAS, the Agency and the Company desire to amend the PILOT Agreement in accordance with the terms of this First Amendment to PILOT Agreement.

NOW, THEREFORE, in consideration of the covenants contained herein, and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

1. Section 1, entitled Agency Tax Exemption of the PILOT Agreement is amended and restated as follows:

Section 1. Agency Tax Exemption. Subject to the completion and filing of a Form RP-412-a, Application for Real Property Tax Exemption (the “RP-412-a”), by the Taxable Status Date of **March 1, 2023** (the “Taxable Status Date”), and the approval of the RP-412-a by the Assessor (as same may be revised/amended from time to time) the Project shall be exempt from real estate taxes commencing with the:

- (a) 2025 tax fiscal year of the County,
- (b) 2025 tax fiscal year of the Town; and
- (c) 2024-2025 tax fiscal year of the School District.

This PILOT Agreement shall expire on December 31, 2031; *provided, however*, the Company shall pay the 2032 County, the 2032 Town and the 2031-2032 School District tax bills, on the dates and in the amounts as if the Agency were not in leasehold on the tax status date with respect to said tax years. The Company shall provide the Agency with all information required to complete the RP-412-a and shall provide such additional information and take such actions as are required by the Assessor in order to process and approve the RP-412-a. In the event the exemption from real estate taxes is denied for any reason, the Company agrees to pay all real estate taxes levied upon the Project as they become due. To the extent permitted by law, the Company shall have the right to protest such denial subject, however, to the conditions set forth in Section 8.1 of the Leaseback Agreement. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company arising from the denial of an exemption from real estate taxes except to the extent that such denial results solely from the failure of the Agency to file the RP-412-a with the Assessor by the Taxable Status Date.

2. Section 3, entitled Taxing Authorities and Amounts, of the PILOT Agreement is hereby amended and restated as follows:

(1) Until the commencement of the tax fiscal years set forth in subparagraph (2) below, the Company shall continue to pay all appropriate taxing authorities all taxes due as if the Agency did not have an interest in the Project. As set forth below, the total payments in lieu of taxes required under this PILOT Agreement are allocated among the affected tax jurisdictions in proportion to the amount of real property tax and other taxes which would have been received by each affected tax jurisdiction had the Project not been tax exempt due to the status of the Agency. Thereafter, the Company shall make payments in lieu of taxes to all appropriate taxing authorities on the land and buildings constituting the Project, in accordance with this section. For each taxing authority, such payments in lieu of taxes shall have a land component and a variable component. The land component shall be based upon the then current tax rate for the then current tax fiscal year applied against the then current assessed valuation of the non-depreciable portion of all tax parcels comprising the Project (assessed as land). The variable component shall be based upon the then current tax rate applied against a variable portion of then current assessed valuation of the depreciable portion of all tax parcels comprising the Project (assessed as buildings or other improvements).

- (a) The land component (“Land Component”) shall be equal to the product of:
 - (i) The then current tax rate for the then current tax fiscal year,
 - x
 - (ii) The then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels comprising the Project (assessed as land).

(b) The variable component (“Variable Component”) shall be equal to the product of:

(i) The then current tax rate for the then current tax fiscal year,

x

(ii) The then current assessed valuation that is to be determined by the Assessor of the Town of all buildings and improvements comprising the Project,

x

(iii) A payment factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto.

(2) For the periods of time indicated below, the Company shall make the indicated payments in lieu of taxes to the indicated taxing authorities:

(a) **County PILOT Payments.** Payments in lieu of general levy real estate taxes to the County for each of the tax fiscal years 2025 through 2031, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the County Land Component Payment and the County Existing Improvements Component Payment and the County Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The County Land Component Payment for each tax fiscal year shall be in an amount equal to the County Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The County Variable Component Payment for each tax fiscal year shall be an amount equal to the County tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to Erie County Real Property Tax Services, Edward A. Rath County Office Building, 95 Franklin Street, Room 100, Buffalo, New York 14202, or such other place as may be designated from time to time by the County. Payments for each tax fiscal year must be made by February 15 of that year (unless otherwise required by the County), or such payment shall be considered delinquent.

(b) **Town PILOT Payments.** Payments in lieu of general levy real estate taxes to the Town for each of the tax fiscal years 2025 through 2031, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the Town Land Component Payment plus the Town Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The Town Land Component Payment for each tax fiscal year shall be in an amount equal to the Town Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The Town Variable Component Payment for each tax fiscal year shall be an amount equal to the Town tax rate then in effect for such tax fiscal year,

applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to the Town, Attn: Receiver of Taxes, or such other place as may be designated from time to time by the Town. Payments for each Town tax fiscal year must be made by February 15 of that year (unless otherwise required by the Town), or such payment shall be considered delinquent.

(c) **School District Payments.** Payments in lieu of general levy real estate taxes for the School District for each of the tax fiscal years 2024-2025 through 2030-2031, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the School District Land Component Payment plus the School District Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The School District Land Component Payment for each tax fiscal year shall be in an amount equal to the School District Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The School District Variable Component Payment for each tax fiscal year shall be an amount equal to the School District tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to the School District or such other place as may be designated from time to time by the School District. Payments for each tax fiscal year must be made by October 15 of that year (unless otherwise required by the School District), or such payment shall be considered delinquent.

(d) In addition to the foregoing, the Company shall pay all special district charges, special assessments and special ad valorem levies (specifically including but not limited to any fire district charges or “curb charges”), and pure water charges and sewer charges that are levied against the Project are to be paid in full in accordance with normal billing practices as if the Agency did not have an interest in the Project.

(3) **Valuation of Future Additions to the Facility.** If there shall be a future addition to the Facility constructed or added in any manner after the date of this PILOT Agreement, the Company shall notify the Agency of such future addition (“Future Addition”). The notice to the Agency shall contain a copy of the application for a building permit, plans and specifications, and any other relevant information that the Agency may thereafter request. Upon the earlier of substantial completion, or the issuance of a certificate of occupancy for any such Future Addition to the Facility, the Company shall become liable for payment of an increase in the total payments in lieu of taxes payable under this PILOT Agreement (“Total PILOT Payment”). The Agency shall notify the Company of any proposed increase in the Total PILOT Payment related to such Future Addition. If the Company shall disagree with the determination of assessed value for any Future Additions made by the Agency, then and in that event that valuation shall be fixed by a court of competent jurisdiction. Notwithstanding any disagreement between the Company and the Agency, the Company shall pay the increased PILOT payment until a different Total PILOT

Payment shall be established. If a lesser Total Annual Payment is determined in any proceeding or by subsequent agreement of the parties, the Total PILOT Payment shall be re-computed and any excess payment shall be refunded to the Company or, in the Agency's sole discretion, such excess payment shall be applied as a credit against the next succeeding PILOT payment(s).

(4) The payments required under Paragraph (2) of this section shall in no event be more than would be otherwise payable as taxes if the Agency did not have an interest in the Project.

(5) Upon the termination of the periods shown in Paragraph (2) of this section, for the respective taxing authorities, the Company shall make full payment in lieu of all taxes on the Project as if the Agency did not have an interest in the Project.

3. Schedule A attached to the PILOT Agreement is hereby replaced with Schedule A attached hereto.

4. Unless otherwise amended and modified by this First Amendment to PILOT, the terms of the PILOT Agreement shall remain unchanged and in full force and effect. This First Amendment to PILOT shall in no way be construed as a waiver of any of the rights or remedies of the Agency or a release or waiver by the Agency of any Event of Default under the PILOT Agreement. The Agency hereby reserves all such rights and remedies.

[Remainder of this page left intentionally blank]

[Signature Page to First Amendment to PILOT]

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to PILOT as of the day and year first written above.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

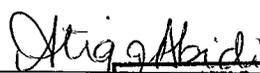
BY: 
Name: Elizabeth A. O'Keefe
Title: Vice President of Operations

A&A UNION ROAD, LLC

By: 
Name: Julius W. Aebly, Jr.
Title: Sole Member/President

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

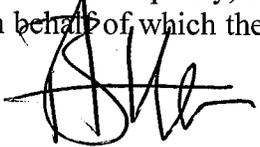
On the 19th day of January, 2023, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the 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

ATIQA Z ABIDI Notary Public - State of New York No. 01AB6432058 Qualified in Erie County My Commission Expires 04/25/20 <u>26</u>
--

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

On the 16th day of January, 2023, before me, the undersigned, personally appeared **JULIUS W. AEBLY, JR.**, 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

BRIAN F. ATTEA Notary Public, State of New York Qualified in Erie County My Commission Expires September 28, <u>2026</u>
--

PILOT Agreement dated as of October 1, 2022, as amended by the First Amendment to PILOT Agreement dated as of December 1, 2022, by and between Erie County Industrial Development Agency and A&A Union Road, LLC
 SBL No. 134.59-4-28.1
 Expiration of Leaseback: December 31, 2031

SCHEDULE A

Project/PILOT Tax Year	TAX FISCAL YEAR			ABATEMENT FACTOR
	County	Town	School	
Project Year 1	2023	2023	2022-2023	Not Applicable
Project Year 2	2024	2024	2023-2024	Not Applicable
PILOT Year 1	2025	2025	2024-2025	5%
PILOT Year 2	2026	2026	2025-2026	10%
PILOT Year 3	2027	2027	2026-2027	15%
PILOT Year 4	2028	2028	2027-2028	20%
PILOT Year 5	2029	2029	2028-2029	25%
PILOT Year 6	2030	2030	2029-2030	30%
PILOT Year 7	2031	2031	2030-2031	35%

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

A&A UNION ROAD, LLC

PAYMENT IN LIEU OF TAX AGREEMENT

Regarding the leasehold interest in land, the demolition of two structures and the construction and equipping of an approximately 6,160+/- SF two-story professional office building located at 1471 Union Road, Town of West Seneca, Erie County, New York

Dated as of: **October 1, 2022**

Termination Date: **December 31, 2030**

SBL No.: **134.59-4-28.1**

Affected Tax Jurisdictions: **Erie County
Town of West Seneca
West Seneca Central School District**

Prepared by:
Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
(716) 200-5050

PAYMENT IN LIEU OF TAX AGREEMENT

THIS PAYMENT IN LIEU OF TAX AGREEMENT (the "Agreement"), dated as of October 1, 2022, by and between **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices located at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the "Agency"), and **A&A UNION ROAD, LLC**, a limited liability company duly organized, validly existing and in good standing under the laws of the State of New York, with offices at 3638 Seneca Street, West Seneca, New York 14224 (the "Company").

WITNESSETH:

WHEREAS, the Agency was created by Chapter 293 of the Laws of 1970 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, the Company has requested the Agency's assistance with a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold interest in certain property located on 1471 Union Road, Town of West Seneca, Erie County, New York (the "Land"), (ii) the demolition of two structures and the construction on the Land of an approximately 6,160+/- SF (only 3,080 SF of gross floor area) two-story professional office building which will be occupied by Aebly and Associates Insurance Services, Inc. (the "Improvements"), and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, the Company is the owner of, or is acquiring title to or other interest in, certain real property located at 1471 Union Road, Town of West Seneca, Erie County, New York, known as SBL No. 134.59-4-28.1; and

WHEREAS, in order to induce the Company to acquire, renovate, construct and equip the Facility, the Agency is willing to take a leasehold interest in the land, the existing improvements, improvements and personal property constituting the Facility and lease said land, existing improvements, improvements and personal property back to the Company pursuant to the terms and conditions of a certain Leaseback Agreement to be dated on or about the date hereof (the "Leaseback Agreement"); and

WHEREAS, pursuant to Section 874(1) of the Act, the Agency is exempt from the payment of taxes imposed upon real property and improvements owned by it or under its jurisdiction, control or supervision, other than special ad valorem levies, special assessments and service charges against real property which are or may be imposed for special improvements or special district improvements; and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an agreement making provisions for payments in lieu of taxes by the Company to the Agency for

the benefit of Erie County (the “County”), the Town of West Seneca (the “Town”), and West Seneca Central School District (hereinafter the “School District” or “School”, and together with the County and Town, the “Affected Tax Jurisdictions”).

NOW, THEREFORE, this PILOT Agreement is for making by the Company of certain payments in lieu of real estate taxes, as required by the Leaseback Agreement, by which the Agency has leased certain premises to the Company. The Agency and the Company each accept and agree to the following statements or terms:

Section 1. Agency Tax Exemption. Subject to the completion and filing of a Form RP-412-a, Application for Real Property Tax Exemption (the “RP-412-a”), by the Taxable Status Date of **March 1, 2023** (the “Taxable Status Date”), and the approval of the RP-412-a by the Assessor, the Project shall be exempt from real estate taxes commencing with the:

- (a) 2024 tax fiscal year of the County,
- (b) 2024 tax fiscal year of the Town; and
- (c) 2023-2024 tax fiscal year of the School District.

This PILOT Agreement shall expire on December 31, 2030; *provided, however*, the Company shall pay the 2031 County, the 2031 Town and the 2030-2031 School District tax bills, on the dates and in the amounts as if the Agency were not in leasehold on the tax status date with respect to said tax years. The Company shall provide the Agency with all information required to complete the RP-412-a and shall provide such additional information and take such actions as are required by the Assessor in order to process and approve the RP-412-a. In the event the exemption from real estate taxes is denied for any reason, the Company agrees to pay all real estate taxes levied upon the Project as they become due. To the extent permitted by law, the Company shall have the right to protest such denial subject, however, to the conditions set forth in Section 8.1 of the Leaseback Agreement. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company arising from the denial of an exemption from real estate taxes except to the extent that such denial results solely from the failure of the Agency to file the RP-412-a with the Assessor by the Taxable Status Date.

Section 2. Obligation of the Company to Make Payments in Lieu of Taxes. Subject to the approval of the RP-412-a, the Agency shall require, and the Company agrees to make, payments in lieu of real estate taxes to the appropriate taxing authorities pursuant to the terms of this PILOT Agreement.

Section 3. Taxing Authorities and Amounts.

(1) Until the commencement of the tax fiscal years set forth in subparagraph (2) below, the Company shall continue to pay all appropriate taxing authorities all taxes due as if the Agency did not have an interest in the Project. As set forth below, the total payments in lieu of taxes required under this PILOT Agreement are allocated among the affected tax jurisdictions in proportion to the amount of real property tax and other taxes which would have been received by

each affected tax jurisdiction had the Project not been tax exempt due to the status of the Agency. Thereafter, the Company shall make payments in lieu of taxes to all appropriate taxing authorities on the land and buildings constituting the Project, in accordance with this section. For each taxing authority, such payments in lieu of taxes shall have a land component and a variable component. The land component shall be based upon the then current tax rate for the then current tax fiscal year applied against the then current assessed valuation of the non-depreciable portion of all tax parcels comprising the Project (assessed as land). The variable component shall be based upon the then current tax rate applied against a variable portion of then current assessed valuation of the depreciable portion of all tax parcels comprising the Project (assessed as buildings or other improvements).

- (a) The land component (“Land Component”) shall be equal to the product of:
 - (i) The then current tax rate for the then current tax fiscal year,
 - x
 - (ii) The then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels comprising the Project (assessed as land).

- (b) The variable component (“Variable Component”) shall be equal to the product of:
 - (i) The then current tax rate for the then current tax fiscal year,
 - x
 - (ii) The then current assessed valuation that is to be determined by the Assessor of the Town of all buildings and improvements comprising the Project,
 - x
 - (iii) A payment factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto.

(2) For the periods of time indicated below, the Company shall make the indicated payments in lieu of taxes to the indicated taxing authorities:

(a) **County PILOT Payments.** Payments in lieu of general levy real estate taxes to the County for each of the tax fiscal years 2024 through 2030, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the County Land Component Payment and the County Existing Improvements Component Payment and the County Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The County Land Component Payment for each tax fiscal year shall be in an amount equal to the County Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The County Variable Component Payment for each tax fiscal year shall be an amount equal to the County tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the

depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to Erie County Real Property Tax Services, Edward A. Rath County Office Building, 95 Franklin Street, Room 100, Buffalo, New York 14202, or such other place as may be designated from time to time by the County. Payments for each tax fiscal year must be made by February 15 of that year (unless otherwise required by the County), or such payment shall be considered delinquent.

(b) **Town PILOT Payments.** Payments in lieu of general levy real estate taxes to the Town for each of the tax fiscal years 2024 through 2030, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the Town Land Component Payment plus the Town Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The Town Land Component Payment for each tax fiscal year shall be in an amount equal to the Town Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The Town Variable Component Payment for each tax fiscal year shall be an amount equal to the Town tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to the Town, Attn: Receiver of Taxes, or such other place as may be designated from time to time by the Town. Payments for each Town tax fiscal year must be made by February 15 of that year (unless otherwise required by the Town), or such payment shall be considered delinquent.

(c) **School District Payments.** Payments in lieu of general levy real estate taxes for the School District for each of the tax fiscal years 2023-2024 through 2029-2030, or until termination of the Leaseback Agreement, whichever date occurs first, shall be in an amount equal to the sum of the School District Land Component Payment plus the School District Variable Component Payment (as such terms are depicted above and defined below) for each such tax fiscal year. The School District Land Component Payment for each tax fiscal year shall be in an amount equal to the School District Tax rate then in effect for such tax fiscal year, applied against the then current assessed valuation that is to be determined by the Assessor of the Town of the non-depreciable portion of all tax parcels constituting the Project (assessed as land). The School District Variable Component Payment for each tax fiscal year shall be an amount equal to the School District tax rate then in effect for such tax fiscal year, applied to the product of (i) the then current assessed valuation that is to be determined by the Assessor of the Town of the depreciable portion of all tax parcels constituting the Project (assessed as buildings or other improvements) and (ii) the Payment Factor applicable to such tax fiscal year as shown on **Schedule A** attached hereto and made a part hereof. Each such payment shall be delivered to the School District or such other place as may be designated from time to time by the School District. Payments for each tax fiscal year must be made by October 15 of that year (unless otherwise required by the School District), or such payment shall be considered delinquent.

(d) In addition to the foregoing, the Company shall pay all special district charges, special assessments and special ad valorem levies (specifically including but not limited to any fire district charges or “curb charges”), and pure water charges and sewer charges that are levied against the Project are to be paid in full in accordance with normal billing practices as if the Agency did not have an interest in the Project.

(3) Valuation of Future Additions to the Facility. If there shall be a future addition to the Facility constructed or added in any manner after the date of this PILOT Agreement, the Company shall notify the Agency of such future addition (“Future Addition”). The notice to the Agency shall contain a copy of the application for a building permit, plans and specifications, and any other relevant information that the Agency may thereafter request. Upon the earlier of substantial completion, or the issuance of a certificate of occupancy for any such Future Addition to the Facility, the Company shall become liable for payment of an increase in the total payments in lieu of taxes payable under this PILOT Agreement (“Total PILOT Payment”). The Agency shall notify the Company of any proposed increase in the Total PILOT Payment related to such Future Addition. If the Company shall disagree with the determination of assessed value for any Future Additions made by the Agency, then and in that event that valuation shall be fixed by a court of competent jurisdiction. Notwithstanding any disagreement between the Company and the Agency, the Company shall pay the increased PILOT payment until a different Total PILOT Payment shall be established. If a lesser Total Annual Payment is determined in any proceeding or by subsequent agreement of the parties, the Total PILOT Payment shall be re-computed and any excess payment shall be refunded to the Company or, in the Agency’s sole discretion, such excess payment shall be applied as a credit against the next succeeding PILOT payment(s).

(4) The payments required under Paragraph (2) of this section shall in no event be more than would be otherwise payable as taxes if the Agency did not have an interest in the Project.

(5) Upon the termination of the periods shown in Paragraph (2) of this section, for the respective taxing authorities, the Company shall make full payment in lieu of all taxes on the Project as if the Agency did not have an interest in the Project.

Section 4. Proration and Transfer of Facility.

(1) During the last year of the term of the Leaseback Agreement the Company may prorate any of its payments in lieu of taxes on the basis of the actual period during which the Agency has an interest in the Project so that there shall exist no period of time for which the Company is obliged to make payments in lieu of taxes in addition to the actual tax payments to which the Project is subject, under current law, at the time the Agency’s interest in the Project is terminated.

(2) In the event that the Facility is transferred from the Agency to the Company (the lease/leaseback agreements are terminated), and the Company is ineligible for a continued tax exemption under some other tax incentive program, or the exemption results in a payment to the Affected Tax Jurisdictions in excess of the payment described in Section 3 herein, or this Agreement terminates and the property is not timely transferred back to the Company, the Company agrees to pay no later than the next tax lien date (plus any applicable grace period), to

each of the Affected Tax Jurisdictions, an amount equal to the taxes and assessments which would have been levied on the Facility if the Facility had been classified as fully taxable as of the date of transfer or loss of eligibility of all or a portion of the exemption described herein or date of termination.

Section 5. Obligations and Rights of the Company in Relation to Tax Assessments and Levies.

(1) Subject to the provisions of the Leaseback Agreement, the Company in cooperation with the Agency shall:

(a) cause the appropriate real estate tax assessment office and tax levy officers to assess the Project and apply tax rates to the respective assessments as if the Agency did not have an interest in the Project;

(b) cause the appropriate real estate tax assessment office and tax levy officers to submit to the Company, when the respective types of taxes are levied on privately owned property, statements specifying the respective amounts and due dates of taxes involved in this PILOT Agreement which the appropriate taxing authorities would receive if the Agency did not have an interest in such property; and

(c) file any accounts or tax returns required with the appropriate real estate tax assessment office and tax levy officers.

(2) The payments the Company is required to make under this PILOT Agreement are subject to the Company's rights, hereby granted, (a) to have all of the rights and remedies of a taxpayer as if and to the same extent as if the Company were the owner of the Project, with respect to any proposed assessment or change in assessment with respect to the Project by any of the Affected Tax Jurisdictions, (b) to seek to obtain refunds of any such payments made including payments made pursuant to this PILOT Agreement, (c) likewise shall be entitled to protest before and be heard by the appropriate assessors or Board of Assessment Review, and shall be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any tax equivalent provided for herein, and (d) the Company shall have all of the rights and remedies of a taxpayer with respect to any tax, service charge, special benefit, ad valorem levy, assessment, or special assessment or service charge in lieu of which the Company is obligated to make a payment pursuant to this PILOT Agreement, as if and to the same extent as if the Company were the owner of the Project. The Agency shall join in any procedure for obtaining relief under this paragraph to the extent that the Agency's consent is required for the Company to undertake such procedure; provided, however, that the Company shall continue to make the payments in lieu of taxes required by this PILOT Agreement adjusted for any reduction as provided above so long as the Leaseback Agreement shall remain in effect.

Section 6. Effect of Fulfillment of the Requirement and Clawback. Once having paid the amounts required by this PILOT Agreement, the Company shall not be required to pay any real estate taxes for which payments in lieu of taxes have been made. Notwithstanding the foregoing,

in the event that the Agency shall determine (i) that the Company has submitted an application, or documentation in support of an application, which contained a false or intentionally misleading statement as to any fact which is material to the Company's application for benefits or which omitted any information which, if included, would have rendered any information in the application or supporting documentation false or misleading in any material respect, and (ii) that such false or misleading statement or omission was made knowingly and intentionally for the purpose of obtaining financial assistance, then the Company shall forfeit any future tax exemptions or abatements and shall be required to pay to the appropriate taxing authority the amount of any real property, mortgage or sales tax abatements or exemptions received. The amount of benefits recaptured shall be: (i) for real property taxes, the difference between the amount of payment in lieu of taxes paid and the amount that would have been paid in real estate taxes if the Agency did not have an interest in the project; (ii) for sales taxes, the value of the sales tax exemption received and (iii) for the mortgage tax, the value of any mortgage recording tax for which an exemption was granted. Further, and again, notwithstanding anything contained herein to the contrary, the Agency and the Company have entered into that certain Agent and Financial Assistance Project Agreement, dated as of September 1, 2022 (the "Agent Agreement"), pursuant to which the Agency has the right to terminate, recapture, and/or modify financial assistance, including sales tax exemption benefits, mortgage recording tax exemption benefits, and real property tax abatement benefits (collectively, "Financial Assistance"), in the event a "Recapture Event Determination" is made by the Agency as so defined within the Agent Agreement, and in such an event, the Company understands and agrees that it may be subject to immediate termination or modification of Financial Assistance and/or be required to pay to the Agency an amount equal to any or all of the Financial Assistance so claimed/received by the Company.

Section 7. Events of Default.

(1) The following shall constitute "Event(s) of Default" hereunder:

(a) The failure by the Company to (i) make any such payments in lieu of taxes when due, whether for a full tax fiscal year or years or for a portion of a tax fiscal year pursuant to Sections 2 or 3 hereof within thirty (30) days of the payment due date (the "Delinquency Date"), whereupon the amount or amounts so in default shall continue as an obligation of the Company until fully paid; (ii) make any other payments described herein on or before the last day of any applicable cure period within which said payment can be made without penalty; or (iii) the occurrence and continuance of any events of default under the Leaseback Agreement and/or the Agent Agreement after the expiration of any applicable cure periods.

(2) Upon the occurrence of any Event of Default hereunder, in addition to any other right or remedy the Agency and/or the Affected Tax Jurisdictions may have at law or in equity, the Agency and/or Affected Tax Jurisdictions may, immediately and without further notice to the Company (but with notice to the Agency with respect to actions maintained by the Affected Tax Jurisdictions) pursue any action in the courts to enforce payment or to otherwise recover directly from the Company any amounts so in default.

(3) In addition, if payments pursuant to this PILOT Agreement are not made by the Delinquency Dates, or if any other payment required to be made hereunder is not made by the last day of any applicable cure period within which said payment can be made without penalty, the Company shall pay penalties and interest as set forth herein. With respect to payments to be made pursuant to Section 3 herein, if said payment is not received by the Delinquency Date defined above, Company shall pay, in addition to said payment, (i) a late payment penalty equal to five percent (5%) of the amount due and (ii) for each month, or any part thereof, that any such payment is delinquent beyond the first month, interest on the total amount due plus the late payment penalty, in an amount equal to one percent (1%) per month. With respect to all other payments due hereunder, if said payment is not paid within any applicable cure period, Company shall pay, in addition to said payment, the greater of the applicable penalties and interest or penalties and interest which would have been incurred had payments made hereunder been tax payments to the Affected Tax Jurisdictions. The Agency and the Company hereby acknowledge the right of the Affected Tax Jurisdictions to recover directly from the Company any amounts so in default pursuant to General Municipal Law § 874(6). The Company shall promptly notify the Agency of any action brought, or other measure taken, by taxing authority to recover such amounts. It is understood that the right of any taxing authority herein acknowledged is in addition to, and shall not impair, the Agency's own rights arising from a breach of this PILOT Agreement. Should the Agency or the Town or the County or the School District commence any action to recover directly from the Company any amounts so in default, such parties shall be entitled to recover from the Company the amount due, the late payment penalty, interest, expenses, costs and disbursements, together with the reasonable attorneys' fees necessary to prosecute such action or proceeding.

(4) If the Project is not being used in accordance with the Act or the Leaseback Agreement, or if an Event of Default occurs, the Company shall make payments in lieu of taxes on the Project in such amounts as would be payable as real estate taxes levied on the Project if the Agency did not have an interest in the Project. The applicable tax assessment and tax levy rates shall be those in effect in the records of the appropriate taxing authorities.

(5) The period for the payments required by Paragraph (4) of this section shall commence on the date the Agency determines (a) that the use of the Project under the Act or the Leaseback Agreement is not being complied with, or (b) that an Event of Default has occurred and is continuing.

Section 8. Survival of the Company's Obligations. The obligations of the Company under this PILOT Agreement shall survive the termination or expiration of the Leaseback Agreement, for whatever reason terminated or expired.

Section 9. Assignment. No portion of any interest in this Agreement may be assigned by the Company, nor shall any person other than the Company be entitled to succeed to or otherwise obtain any benefits of the Company hereunder without the prior written consent of the Agency, which shall not be unreasonably withheld or delayed.

Section 10. Miscellaneous.

Section 10.1 Counterparts. This Agreement may be executed in any number of counterparts each of which shall be deemed an original and all of which together shall constitute a single instrument.

Section 10.2 Notices. All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, or by nationally-recognized overnight courier, as follows:

To the Agency: Erie County Industrial Development Agency
95 Perry Street, Suite 403
Buffalo, New York 14203
Attn: Chief Executive Officer

With a copy to: Harris Beach PLLC
726 Exchange Street, Suite 1000
Buffalo, New York 14210
Attn: Robert G. Murray, Esq.

To the Company: A&A Union Road, LLC
3638 Seneca Street
West Seneca, New York 14224
Attn: Julius W. Aebly, Jr., President

With a copy to: Attea & Attea, P.C.
11 Main Street
Hamburg, New York 14075
Attn: Brian Attea, Esq.

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

Section 10.3 Applicable Law. This Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Erie County, New York.

Section 10.4 Nonrecourse. Notwithstanding any other term or condition contained herein, all obligations of the Agency hereunder shall constitute a special obligation payable solely from the revenues and other monies, if any, derived from the Facility and paid to the Agency or the Affected Taxing Jurisdictions, as the case may be, by the Company. No member of the Agency nor any person executing this Agreement on the Agency's behalf shall be liable personally under this Agreement. No recourse shall be had for the payment of the principal or

interest on amounts due hereunder or for any claim based upon or in respect of any modification of or supplement hereto against any past, present or future member, officer, agent, servant, or employee, as such, of the Agency, or of any successor or political subdivision, either directly or through the Agency or any such successor, all such liability of such members, officers, agents, servants and employees being, to the extent permitted by law, expressly waived and released by the acceptance hereof and as part of the consideration for the execution of this Agreement.

Section 10.5 Severability. If any article, section, subdivision, paragraph, sentence, clause, phrase, provision or portion of this Agreement shall for any reason be held or adjudged to be invalid or 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 10.6 Section Headings Not Controlling. The headings of the several Sections in this Agreement have been prepared for convenience of reference only and shall not control or affect the meaning of or be taken as an interpretation of any provision of this Agreement.

Section 10.7 No Waiver. In the event any agreement herein should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder.

Section 10.8 Amendment. This Agreement may not be amended, changed, modified or altered except in writing executed by the parties hereto.

Section 10.9 Complete Agreement. Unless supplemented or otherwise amended in writing by the Company and the Agency in accordance with the laws of the State of New York, this Agreement constitutes the parties' entire agreement with respect to the subject set forth herein, and no other agreements or policies, written or unwritten, implied or express, will be deemed effective.

Section 10.10 Change in Tax Parcel or Tax Account Identification Numbers. Any change, amendment, increase, or decrease of the tax identification or parcel numbers currently used by the Town to identify or classify all or any part of the Facility shall not modify this Agreement.

Section 10.11 Termination. In the event the Leaseback Agreement and the Lease Agreement are terminated for any reason, this Agreement shall be terminated as of the effective date of the termination of such agreements

(Remainder of page intentionally left blank)

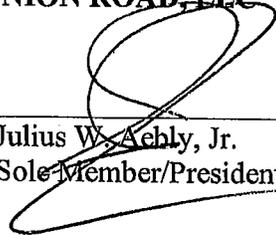
[Signature page to PILOT Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

**ERIE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: 
Name: Elizabeth A. O'Keefe
Title: Vice President

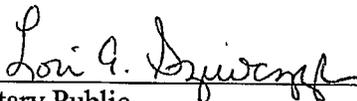
A&A UNION ROAD, LLC

By: 
Name: Julius W. Achly, Jr.
Title: Sole Member/President

[Acknowledgment Page to the PILOT Agreement]

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

On the 25th day of October, 2022, before me, the undersigned, personally appeared **ELIZABETH A. O'KEEFE**, 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.

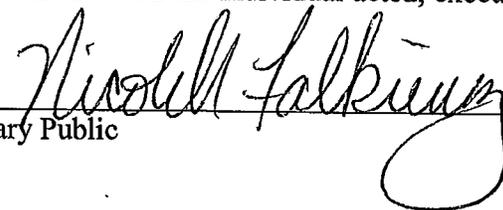


Notary Public

LORI A. SZEWCZYK
Notary Public, State of New York
No. 01SZ5030580
Qualified in Erie County
Commission Expires 07/18/2026

STATE OF NEW YORK)
COUNTY OF ERIE) SS.:

On the 27 day of October, 2022, before me, the undersigned, personally appeared **JULIUS W. AEBLY, JR.**, 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

Nicole A Falkiewicz
Notary Public, State of New York
Qualified in Erie County
My Commission Expires Nov. 16, 2022

PILOT Agreement dated as of October 1, 2022,
 by and between Erie County Industrial Development Agency
 and A&A Union Road, LLC
 SBL No. 134.59-4-28.1
 Expiration of Leaseback: December 31, 2030

SCHEDULE A

Project/PILOT Tax Year	TAX FISCAL YEAR			ABATEMENT FACTOR
	County	Town	School	
PILOT Year 1	2024	2024	2023-2024	5%
PILOT Year 2	2025	2025	2024-2025	10%
PILOT Year 3	2026	2026	2025-2026	15%
PILOT Year 4	2027	2027	2026-2027	20%
PILOT Year 5	2028	2028	2027-2028	25%
PILOT Year 6	2029	2029	2028-2029	30%
PILOT Year 7	2030	2030	2029-2030	35%

HARRIS BEACH PLLC
ATTORNEYS AT LAW

726 EXCHANGE STREET, SUITE 1000
BUFFALO, NY 14210
(716) 200-5050

KATHLEEN A. DRUMM
PRACTICE SUPPORT COORDINATOR
DIRECT: (716) 200-5136
FAX: (716) 200-5201
KDRUMM@HARRISBEACH.COM

January 26, 2023

VIA CERTIFIED MAIL

To: The Attached List of Affected Tax Jurisdictions

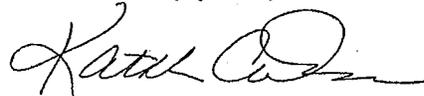
**Re: Erie County Industrial Development Agency
A&A Union Road, LLC (the "Company")
Project Address: 1471 Union Road, West Seneca, New York 14224**

Ladies and Gentlemen:

On behalf of the Erie County Industrial Development Agency, I have enclosed for you, as the Assessor and Chief Elected Officials of each taxing jurisdiction within which the above-referenced project is located, a revised Application for Real Property Tax Exemption on Form RP-412-a with attached First Amendment to Payment In Lieu of Tax Agreement ("PILOT Agreement") and original Payment In Lieu of Tax Agreement dated October 1, 2022 ("Original PILOT").

Should you desire to discuss this matter or if you have any questions concerning this notice, please feel free to contact Robert Murray, Esq. at (716) 200-5180.

Very truly yours,



Kathleen A. Drumm

KAD:ms

Encs.

cc: Elizabeth A. O'Keefe, Agency
Carrie Hocieniec, Agency
Robert G. Murray, Esq., Harris Beach PLLC

List of Affected Taxing Jurisdictions

Erie County Industrial Development Agency

A&A Union Road, LLC

Project Address: 1471 Union Road, West Seneca, New York 14224

Erie County

Regular Mail

Hon. Mark C. Poloncarz
Erie County Executive
Rath Building, 16th Floor, Room 1600
95 Franklin Street
Buffalo, New York 14202

Regular Mail

Erie County Tax – RPTS
Attn: John Przybyla
95 Franklin Street, Room 100
Buffalo, NY 14202

Certified Mail: 7019 1120 0002 1029 8577

Scott A. Bylewski, Esq.
Director of Real Property Tax Services
Erie County Real Property Tax Services
Rath Building, 1st Floor, Room 100
95 Franklin Street
Buffalo, New York 14202

Town of West Seneca

Regular Mail

Hon. Gary A. Dickson, Supervisor
Town of West Seneca Town Hall
1250 Union Road
West Seneca, New York 14224

Certified Mail: 7019 1120 0002 1029 85602

Erik Finbar, SCA, Assessor
Town of West Seneca Town Hall
1250 Union Road, Room 211
West Seneca, New York 14224

West Seneca Central School District

Certified Mail: 7019 1120 0002 1029 8577

Matthew J. Bystrak, Superintendent
West Seneca Central School District
675 Potters Road
West Seneca, New York 14224

Regular Mail

Elizabeth Gates, Board President
West Seneca Central School District
675 Potters Road
West Seneca, New York 14224

Affected Taxing Jurisdictions
Erie County Industrial Development Agency
A&A Union Road, LLC
Project Address: 1471 Union Road, West Seneca, New York 14224

PILOT Amendment Agreement

Certified No.: 7019 1120 0002 1029 8553

Scott A. Bylewski, Esq.
 Director of Real Property Tax Services
 Erie County Real Property Tax Services
 Rath Building, 1st Floor, Room 100
 95 Franklin Street
 Buffalo, New York 14202

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Certified Mail Fee \$ 4.15

Extra Services & Fees (check box, add fee as appropriate)

Return Receipt (hardcopy) \$ 3.35

Return Receipt (electronic) \$ _____

Certified Mail Restricted Delivery \$ _____

Adult Signature Required \$ _____

Adult Signature Restricted Delivery \$ _____

Postage \$ 2.23 = \$9.72

Total Postage \$ _____

Sent To: Scott A. Bylewski, Esq.
 Director of Real Property Tax Services
 Erie County Real Property Tax Services
 Rath Building, 1st Floor, Room 100
 95 Franklin Street
 Buffalo, New York 14202

PS Form 3811, July 2015 PSN 7530-02-000-9053

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <u>AS</u> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) _____ C. Date of Delivery <u>1/26/23</u></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to:</p> <p>Scott A. Bylewski, Esq. Director of Real Property Tax Services Erie County Real Property Tax Services Rath Building, 1st Floor, Room 100 95 Franklin Street Buffalo, New York 14202</p> <p align="center"> 9590 9402 5734 0003 4793 70</p>	<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input checked="" type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail</p> <p><input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>
<p>2. Article Number (Transfer from service label)</p> <p align="center">7019 1120 0002 1029 8553</p>	<p><input type="checkbox"/> Restricted Delivery</p>

Affected Taxing Jurisdictions
Erie County Industrial Development Agency
A&A Union Road, LLC
Project Address: 1471 Union Road, West Seneca, New York 14224

PILOT Amendment Agreement

Certified No.: 7019 1120 0002 1029 8560

Erik Finbar, SCA, Assessor
 Town of West Seneca Town Hall
 1250 Union Road, Room 211
 West Seneca, New York 14224

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OFFICIAL

Certified Mail Fee \$ 4.15

Extra Services & Fees (check box, add fees as appropriate)

Return Receipt (hardcopy) \$ 3.35

Return Receipt (electronic) \$ _____

Certified Mail Restricted Delivery \$ _____

Adult Signature Required \$ _____

Adult Signature Restricted Delivery \$ _____

Postage \$ 2.22 = \$9.72

Total Postage \$ _____

Sent To Erik Finbar, SCA, Assessor

Street and P.O. Box No. Town of West Seneca Town Hall

City, State, and ZIP+4® 1250 Union Road, Room 211
 West Seneca, New York 14224

PS Form 3811, July 2015 PSN 7530-02-000-9053

7019 1120 0002 1029 8560

DATE Jan 26 2023

STAGE IMPRINTNEY BOWES

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature X <i>Carrier 2019</i> <input checked="" type="checkbox"/> Addt <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>GH</i> C: Date of Delivery <i>1-27</i></p>
<p>1. Article Addressed to:</p> <p>Erik Finbar, SCA, Assessor Town of West Seneca Town Hall 1250 Union Road, Room 211 West Seneca, New York 14224</p>	<p>D. Is delivery address different from Item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No if YES, enter delivery address below:</p>
<p>2. Article Number (Transfer from service label)</p> <p>7019 1120 0002 1029 8560</p>	<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> Signature Confirmation Restricted Delivery (\$500)</p>
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>	<p>Domestic Return Receipt</p>

**Affected Taxing Jurisdictions
 Erie County Industrial Development Agency
 A&A Union Road, LLC
 Project Address: 1471 Union Road, West Seneca, New York 14224**

PILOT Amendment Agreement

Certified Mail: 7019 1120 0002 1029 8577

Matthew J. Bystrak, Superintendent
 West Seneca Central School District
 675 Potters Road
 West Seneca, New York 14224

**U.S. Postal Service™
 CERTIFIED MAIL® RECEIPT
 Domestic Mail Only**

For delivery information, visit our website

OFFICIAL

Certified Mail Fee \$ 4.15

Extra Services & Fees (check box, add fees as appropriate)

Return Receipt (hardcopy) \$ 3.25

Return Receipt (electronic) \$ _____

Certified Mail Restricted Delivery \$ _____

Adult Signature Required \$ _____

Adult Signature Restricted Delivery \$ _____

Postage \$ 2.22 = \$9.72

Total Postage \$ _____

Sent To: Matthew J. Bystrak, Superintendent
 Street Address: West Seneca Central School District
 675 Potters Road
 City, State, ZIP+4: West Seneca, New York 14224

PS Form 3811, July 2015 PSN 7530-02-000-9053

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee <u>PATTI</u></p>	
<p>1. Article Addressed to:</p> <p>Matthew J. Bystrak, Superintendent West Seneca Central School District 675 Potters Road West Seneca, New York 14224</p>	<p>B. Received by (Printed Name) <u>PATTI</u></p>	<p>C. Date of Delivery <u>1/27</u></p>
	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>2. Article Number (Transfer from service label)</p> <p>7019 1120 0002 1029 8577</p>	<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery</p> <p><input checked="" type="checkbox"/> Certified Mail®</p> <p><input type="checkbox"/> Certified Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery</p> <p><input type="checkbox"/> Insured Mail</p> <p><input type="checkbox"/> Mail Restricted Delivery</p> <p><input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Registered Mail™</p> <p><input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>	<p>Domestic Return Receipt</p>	

MICHAEL P. KEARNS, ERIE COUNTY CLERK
REF:

DATE: 1/30/2023
TIME: 2:47:00 PM
RECEIPT: 23014217 - DUPLICATE -

HARRIS BEACH PLLC
ACCOUNT #: 9573

DUPLICATE RECEIPT

ITEM - 01 MTP
RECD: 1/30/2023 2:49:45 PM
FILE: 2023016382 BK/PG D 11413/5587
Deed Sequence: TT2022012960
A&A UNION ROAD LLC
ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
(THE)

Recording Fees	55.50
TP584	10.00
Subtotal	65.50

ITEM - 02 MTP
RECD: 1/30/2023 2:49:45 PM
FILE: 2023016383 BK/PG D 11413/5590
Deed Sequence: TT2022012961
ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY
(THE)

Recording Fees	55.50
TP584	10.00
Subtotal	65.50

TOTAL DUE	\$131.00
PAID TOTAL	\$131.00
PAID CHECK	\$131.00
Check #4018371:	131.00

REC BY: Sharon
COUNTY RECORDER