

Date: December 8, 2021

At a meeting of the Town of Brookhaven Industrial Development Agency (the “Agency”), held electronically via webinar on the 8th day of December, 2021, the following members of the Agency were:

Present: Frederick C. Braun III, Chairman
Felix J. Grucci, Jr., Vice-Chair
Martin Callahan, Treasurer
Frank C. Trotta, Assistant Treasurer
Ann-Marie Scheidt, Secretary
Gary Pollakusky, Assistant Secretary

Recused:

Excused: Lenore Paprocky, Member

Also Present: Lisa M. G. Mulligan, Chief Executive Officer
Lori LaPonte, Chief Financial Officer
James M. Tullo, Deputy Director
Jocelyn Linse, Executive Assistant
Terri Alkon, Administrative Assistant
Amy Illardo, Administrative Assistant
Annette Eaderesto, Esq., Counsel to the Agency
William F. Weir, Esq., Transaction Counsel
Howard R. Gross, Esq., Transaction Counsel

After the meeting had been duly called to order, the Chairman announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to acquisition of a leasehold interest in and title to a certain industrial development facility more particularly described below (NP/Winters Long Island Industrial, LLC 2021 Facility) and the leasing of the facility to NP/Winters Long Island Industrial, LLC.

The following resolution was duly moved, seconded, discussed and adopted with the following members voting:

Voting Aye

Braun
Grucci
Callahan
Trotta
Scheidt
Pollakusky

Voting Nay

RESOLUTION OF THE TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY APPROVING THE APPOINTMENT OF NP/WINTERS LONG ISLAND INDUSTRIAL, LLC, A LIMITED LIABILITY COMPANY ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE AND AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF NEW YORK, ON BEHALF OF ITSELF AND/OR THE PRINCIPALS OF NP/WINTERS LONG ISLAND INDUSTRIAL, LLC, AND/OR EQUITY INVESTORS OF NP/WINTERS LONG ISLAND INDUSTRIAL, LLC AND/OR AN ENTITY FORMED ON BEHALF OF ANY OF THE FOREGOING OR THE BUSINESS OF WHICH IS CONTROLLED BY ANY OF THE FOREGOING AS AGENT OF THE AGENCY FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING AND EQUIPPING THE FACILITY, APPROVING THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF SUCH INDUSTRIAL DEVELOPMENT FACILITY AND MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO THE FACILITY AND APPROVING THE FORM, SUBSTANCE AND EXECUTION OF RELATED DOCUMENTS

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 358 of the Laws of 1970 of the State of New York, as amended from time to time (collectively, the “**Act**”), the Town of Brookhaven Industrial Development Agency (the “**Agency**”), was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, NP/Winters Long Island Industrial, LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to transact business in the State of New York, on behalf of itself and/or the principals of NP/Winters Long Island Industrial, LLC, and/or equity investors of NP/Winters Long Island Industrial, LLC and/or an entity formed on behalf of any of the foregoing or the business of which is controlled by any of the foregoing (the “**Company**”), has applied to the Agency to enter into a transaction in which the Agency will assist in (a) the acquisition of 2 parcels, containing approximately 271 acres of land located east of Sills Road, south of the Long Island Expressway and adjacent on both sides of the Long Island Railroad tracks in Yaphank, New York (also known as parcels B and C (north of the Long Island Railroad tracks) and part of parcel D (south of the Long Island Railroad tracks) (the “**Land**”), (b) the construction and equipping of four (4) buildings totaling approximately 2,461,000 square feet of rail-contiguous warehouse and distribution facilities to be located on the Land, and to be completed in multiple phases (the “**Improvements**”), and the acquisition and installation therein of certain equipment and personal property (the “**Equipment**”; and together with the Land and the Improvements, the “**Facility**”), all to be leased by the Agency to the Company to be subleased by the Company to a tenant or tenants not yet determined (the “**Tenants**”) and used as an industrial warehouse and distribution space (the “**Project**”); and

WHEREAS, the Agency will acquire a leasehold interest in the Land and the Improvements pursuant to a certain Master Company Lease Agreement, dated as of December 1, 2021, or such other date as the Chairman or Chief Executive Officer of the Agency and counsel

to the Agency shall agree (the “**Master Company Lease**”), by and between the Company and the Agency; and

WHEREAS, the Agency will acquire title to the Equipment pursuant to a certain Bill of Sale, dated the Closing Date (as defined in the hereinafter defined Master Lease Agreement) (the “**Bill of Sale**”), from the Company to the Agency; and

WHEREAS, the Agency will sublease and lease the Facility to the Company pursuant to a certain Master Lease and Project Agreement, dated as of December 1, 2021, or such other date as the Chairman or Chief Executive Officer of the Agency and counsel to the Agency shall agree (the “**Master Lease Agreement**”), by and between the Agency and the Company; and

WHEREAS, the Agency contemplates that it will provide financial assistance to the Company in the form of: (i) exemptions from mortgage recording taxes for one or more mortgages securing an amount presently estimated to be \$451,339,471 but not to exceed \$480,000,000, corresponding to mortgage recording tax exemptions presently estimated to be \$3,385,046, but not to exceed \$3,600,000, in connection with the financing of the acquisition, construction and equipping of the Facility, or any portion or phase of the acquisition, construction and equipping of the Facility, and any future financing, refinancing or permanent financing of the costs of the acquisition, construction and equipping of the Facility, or any portion or phase of the acquisition, construction and equipping of the Facility,, (ii) exemptions from sales and use taxes in an amount not to exceed \$13,585,804, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, or any portion or phase of the construction and equipping of the Facility, and (iii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit C hereof); and

WHEREAS, it is contemplated that the Agency will in the future, upon request from the Company, authorize the allocation of the above described benefits to each phase of the Project pursuant to future company leases and lease and project agreements with respect to each such phase of the Project; and

WHEREAS, in connection with the abatement of real property taxes as set forth in the PILOT Schedule on Exhibit C hereof, the current pro-rata allocation of PILOT payments to each affected tax jurisdiction in accordance with Section 858(15) of the Act and the estimated difference between the real property taxes on the Facility and the PILOT payments set forth on the PILOT Schedule on Exhibit C hereof are more fully described in the Reasonableness Assessment for Financial Assistance, prepared by the Agency using InformAnalytics (“**CBA**”) developed by the Agency in accordance with the provisions of Section 859-a(5)(b) of the Act, a copy of which CBA is attached hereto as Exhibit F; and

WHEREAS, as security for a loan or loans, the Agency and the Company will execute and deliver to a lender or lenders not yet determined (collectively, the “**Lender**”), a mortgage or mortgages, and such other loan documents satisfactory to the Agency, upon advice of counsel, in both form and substance, as may be reasonably required by the Lender, to be dated a date to be determined, in connection with the financing, any refinancing or permanent financing of the

costs of the acquisition, construction and equipping of the Facility (collectively, the “**Loan Documents**”); and

WHEREAS, a public hearing (the “**Hearing**”) was held on December 8, 2021, so that all persons with views in favor of or opposed to either the financial assistance contemplated by the Agency or the location or nature of the Facility, could be heard; and

WHEREAS, notice of the Hearing was given on November 26, 2021 and such notice (together with proof of publication), was substantially in the form annexed hereto as Exhibit A; and

WHEREAS, the report of the Hearing is substantially in the form annexed hereto as Exhibit B; and

WHEREAS, the Agency required the Company to provide to the Agency a feasibility report, Brookhaven Rail Terminal: Economic & Fiscal Impact Assessment, prepared by MRB Group (the “**Feasibility Study**” and the “**Requisite Materials**”) to enable the Agency to make findings and determinations that the Facility qualifies as a “project” under the Act and that the Facility satisfies all other requirements of the Act, and such Requisite Materials is attached as Exhibit D hereof; and

WHEREAS, the Agency’s Uniform Tax Exemption Policy (“**UTEP**”), which such UTEP is annexed hereto as Exhibit E, provides for the granting of financial assistance by the Agency for industrial, warehouse, and distribution facility projects pursuant to Sections 7(D)(1)(a); and

WHEREAS, the Agency has given due consideration to the application of the Company and to representations by the Company that the proposed Facility is either an inducement to the Company to maintain the competitive position of the Company in its industry; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively, the “**SEQR Act**” or “**SEQR**”), the Agency constitutes a “State Agency”; and

WHEREAS, to aid the Agency in determining whether the Facility may have a significant effect upon the environment, the Company has prepared and submitted to the Agency an Environmental Assessment Form (the “**EAF**”) and related documents (collectively, the “**Questionnaire**”) with respect to the Facility, a copy of which is on file at the office of the Agency; and

WHEREAS, the Agency constitutes an “Involved Agency” (as defined in SEQR); and

WHEREAS, the Brookhaven Town Board (the “**Lead Agency**”), reviewed the Facility as Lead Agency following coordinated review, determined that the Facility would not have a significant impact on the environment, and adopted a Negative Declaration for the Facility pursuant to the provisions of SEQR; and

WHEREAS, pursuant to Resolution 2017-0709, dated September 14, 2017, the Lead Agency determined that the Action in connection with the Facility (the “Action”), is a Type 1 Action for SEQR purposes; and

WHEREAS, this determination constitutes a negative declaration for purposes of SEQR and is binding on the Agency; and

WHEREAS, the Agency has reviewed the Questionnaire and such other documents as the Agency felt it necessary or appropriate to examine to adequately review the proposed Action; and

WHEREAS, the Agency finds that the negative declaration of the Town Board accurately and adequately examines environmental issues presented by the Action; and

WHEREAS, the Company has agreed to indemnify the Agency against certain losses, claims, expenses, damages and liabilities that may arise in connection with the transaction contemplated by the leasing of the Facility by the Agency to the Company;

NOW, THEREFORE, BE IT RESOLVED by the Agency (a majority of the members thereof affirmatively concurring) as follows:

Section 1. Based upon the EAF completed by the Company and other representations and information furnished regarding the Action, the Lead Agency, following coordinated review, determined that, based upon its review of the EAF, the appropriate criteria for determination of significance, and such other and further information which the Lead Agency felt necessary to review the Action, that the Action would not have a “significant effect” on the environment and, therefore, an environmental impact statement will not be prepared. This determination constitutes a negative declaration for purposes of SEQR and is binding on the Agency.

Section 2. The Agency hereby finds and determines:

(a) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(b) The Facility constitutes a “project”, as such term is defined in the Act; and

(c) The Facility preserves the public purposes of the Act by preserving or increasing the number of permanent private sector jobs in the Town of Brookhaven. The Applicant has represented to the Agency that it expects to provide one thousand ninety-four (1,094) full-time employees upon completion of all phases of the Project; and

(d) The acquisition, construction and equipping of the Facility and the leasing of the Facility to the Company, will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of Town of Brookhaven, and the State of New York and improve their standard of living and thereby serve the public purposes of the Act; and

(e) The acquisition, construction and equipping of the Facility is reasonably necessary to induce the Company to maintain and expand its business operations in the State of New York; and

(f) Based upon representations of the Company and counsel to the Company, the Facility conforms with the local zoning laws and planning regulations of the Town of Brookhaven, Suffolk County, and all regional and local land use plans for the area in which the Facility is located; and

(g) It is desirable and in the public interest for the Agency to lease the Facility to the Company; and

(h) The Master Company Lease will be an effective instrument whereby the Agency leases the Land and the Improvements from the Company; and

(i) The Master Lease Agreement will be an effective instrument whereby the Agency leases the Facility to the Company, the Agency and the Company set forth the terms and conditions of their agreement regarding payments-in-lieu of taxes, the Company agrees to comply with all Environmental Laws (as defined therein) applicable to the Facility and will describe the circumstances in which the Agency may recapture some or all of the benefits granted to the Company; and

(j) The Loan Documents to which the Agency is a party will be effective instruments whereby the Agency and the Company agree to secure the Loan made to the Company by the Lender.

Section 3. The Agency has assessed all material information included in connection with the Company's application for financial assistance, including but not limited to, the CBA and such information has provided the Agency a reasonable basis for its decision to provide the financial assistance described herein to the Company.

Section 4. In consequence of the foregoing, the Agency hereby determines to: (i) lease the Land and the Improvements from the Company pursuant to the Master Company Lease, (ii) execute, deliver and perform the Master Company Lease, (iii) lease and sublease the Facility to the Company pursuant to the Master Lease Agreement, (iv) execute, deliver and perform the Master Lease Agreement, (v) grant a mortgage on and security interest in and to the Facility pursuant to the Loan Documents, and (vi) execute, deliver and perform the Loan Documents to which the Agency is a party.

Section 5. The Agency is hereby authorized to acquire the real property and personal property described in Exhibit A and Exhibit B, respectively, to the Master Lease Agreement, and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such acquisition are hereby approved, ratified and confirmed.

Section 6. The Agency hereby authorizes and approves the following economic benefits to be granted to the Company in connection with the acquisition, construction and equipping of the Facility in the form of: (i) exemptions from mortgage recording taxes for one or

more mortgages securing an amount presently estimated to be \$451,339,471 but not to exceed \$480,000,000, corresponding to mortgage recording tax exemptions presently estimated to be \$3,385,046, but not to exceed \$3,600,000, in connection with the financing of the acquisition, construction and equipping of the Facility or any portion or phase of the acquisition, construction and equipping of the Facility, and any future financing, refinancing or permanent financing of the costs of the acquisition, construction and equipping of the Facility, or any portion or phase of the acquisition, construction and equipping of the Facility,, (ii) exemptions from sales and use taxes in an amount not to exceed \$13,585,804, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, or any portion or phase of the construction and equipping of the Facility, and (iii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit C hereof. In connection with the abatement of real property taxes as set forth in the PILOT Schedule on Exhibit C hereof, the current pro-rata allocation of PILOT payments to each affected tax jurisdiction in accordance with Section 858(15) of the Act and the estimated difference between the real property taxes on the Facility and the PILOT payments set forth on the PILOT Schedule on Exhibit C hereof are more fully described in the CBA developed by the Agency in accordance with the provisions of Section 859-a(5)(b) of the Act, a copy of which CBA is attached hereto as Exhibit E.

Section 7. Subject to the provisions of this resolution, the Company is herewith and hereby appointed the agent of the Agency to acquire, construct and equip the Facility. The Company is hereby empowered to delegate its status as agent of the Agency to its agents, subagents, contractors, subcontractors, materialmen, suppliers, vendors and such other parties as the Company may choose in order to acquire, construct and equip the Facility. The Agency hereby appoints the agents, subagents, contractors, subcontractors, materialmen, vendors and suppliers of the Company as agents of the Agency solely for purposes of making sales or leases of goods, services and supplies to the Facility, and any such transaction between any agent, subagent, contractor, subcontractor, materialmen, vendor or supplier, and the Company, as agent of the Agency, shall be deemed to be on behalf of the Agency and for the benefit of the Facility. This agency appointment expressly excludes the purchase by the Company of any motor vehicles, including any cars, trucks, vans or buses which are licensed by the Department of Motor Vehicles for use on public highways or streets. The Company shall indemnify the Agency with respect to any transaction of any kind between and among the agents, subagents, contractors, subcontractors, materialmen, vendors and/or suppliers and the Company, as agent of the Agency. The aforesaid appointment of the Company as agent of the Agency to acquire, construct and equip the Facility shall expire at the earlier of (a) the completion of such activities and improvements, (b) a date which the Agency designates, or (c) the date on which the Company has received exemptions from sales and use taxes in an amount not to exceed \$13,585,804, in connection with the purchase or lease of equipment, building materials, services or other personal property; provided however, such appointment may be extended at the discretion of the Agency, upon the written request of the Company if such activities and improvements are not completed by such time. The aforesaid appointment of the Company is subject to the completion of the transaction and the execution of the documents contemplated by this resolution.

Section 8. The Company is hereby notified that it will be required to comply with Section 875 of the Act. The Company shall be required to agree to the terms of Section 875 pursuant to the Master Lease Agreement. The Company is further notified that the tax

exemptions and abatements provided pursuant to the Act and the appointment of the Company as agent of the Agency pursuant to this Authorizing Resolution are subject to termination and recapture of benefits pursuant to Sections 859-a and 875 of the Act and the recapture provisions of the Master Lease Agreement.

Section 9. The form and substance of the Master Company Lease, the Master Lease Agreement and the Loan Documents to which the Agency is a party (each in substantially the forms presented to or approved by the Agency and which, prior to the execution and delivery thereof, may be redated and renamed) are hereby approved.

Section 10.

(a) The Chairman, the Chief Executive Officer of the Agency or any member of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver the Master Company Lease, the Master Lease Agreement and the Loan Documents to which the Agency is a party, all in substantially the forms thereof presented to this meeting with such changes, variations, omissions and insertions as the Chairman, the Chief Executive Officer of the Agency or any member of the Agency shall approve, and such other related documents as may be, in the judgment of the Chairman and counsel to the Agency, necessary or appropriate to effect the transactions contemplated by this resolution (hereinafter collectively called the “**Agency Documents**”). The execution thereof by the Chairman, the Chief Executive Officer of the Agency or any member of the Agency shall constitute conclusive evidence of such approval.

(b) The Chairman, the Chief Executive Officer of the Agency or any member of the Agency are further hereby authorized, on behalf of the Agency, to designate any additional Authorized Representatives of the Agency (as defined in and pursuant to the Master Lease Agreement).

Section 11. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required or provided for by the provisions of the Agency Documents, and to execute and deliver all such additional certificates, instruments and documents, pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Agency Documents binding upon the Agency.

Section 12. Any expenses incurred by the Agency with respect to the Facility shall be paid by the Company. The Company shall agree to pay such expenses and further agrees to indemnify the Agency, its members, directors, employees and agents and hold the Agency and such persons harmless against claims for losses, damage or injury or any expenses or damages incurred as a result of action taken by or on behalf of the Agency in good faith with respect to the Facility.

Section 13. The provisions of this resolution shall continue to be effective for one year from the date hereof, whereupon the Agency may, at its option, terminate the effectiveness of this Resolution (except with respect to the matters contained in Section 12 hereof).

Section 14. This resolution shall take effect immediately.

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

I, the undersigned Chief Executive Officer of the Town of Brookhaven Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Town of Brookhaven Industrial Development Agency (the “Agency”), including the resolutions contained therein, held electronically via webinar on the 8th day of December, 2021, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

That the Agency Documents contained in this transcript of proceedings are each in substantially the form presented to the Agency and/or approved by said meeting.

I FURTHER CERTIFY that, due to the ongoing public health crisis caused by the Novel Coronavirus (COVID-19) and pursuant to Chapter 417 of the laws of 2021, effective September 2, 2021 through January 15, 2022, permitting local governments to hold public hearings by telephone and video conference and/or similar device, the Agency’s Board Meeting on December 8, 2021 (the “Board Meeting”), was held electronically via webinar instead of a public meeting open for the public to attend in person. Members of the public were advised, via the Agency’s website, to listen to the Board Meeting by <https://us02web.zoom.us/j/85472982940?pwd=TkpqWnVFdXdrMzM4QVY2dDF5VU9UQT09> and entering passcode 377050, and were further advised that the Minutes of the Board Meeting would be transcribed and posted on the Agency’s website, and that all members of said Agency had due notice of said meeting and that the meeting was in all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 8th day of December, 2021.

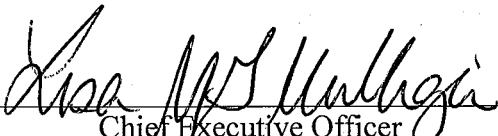
By: 
Chief Executive Officer

EXHIBIT A

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York State General Municipal Law will be held by the Town of Brookhaven Industrial Development Agency (the “Agency”) on the 8th day of December, 2021, at 11:30 a.m. local time, the Agency’s offices located at the Town of Brookhaven Town Hall, 2nd Floor, One Independence Hill, Farmingville, New York 11738, in connection with the following matters:

NP/Winters Long Island Industrial, LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to transact business in the State of New York, on behalf of itself and/or the principals of NP/Winters Long Island Industrial, LLC, and/or equity investors of NP/Winters Long Island Industrial, LLC and/or an entity formed on behalf of any of the foregoing or the business of which is controlled by any of the foregoing (collectively, the “Company”), has applied to the Agency for assistance in connection with: (a) the acquisition of 2 parcels, containing approximately 271 acres of land located east of Sills Road, south of the Long Island Expressway and adjacent on both sides of the Long Island Railroad tracks in Yaphank, New York (also known as parcels B and C (north of the Long Island Railroad tracks) and part of parcel D (south of the Long Island Railroad tracks) (the “Land”), (b) the construction and equipping of approximately 2,461,000 square feet of rail-contiguous warehouse and distribution facilities to be located on the Land (the “Improvements”), and the acquisition and installation therein of certain equipment and personal property (the “Equipment”; and together with the Land and the Improvements, the “Facility”), all to be leased by the Agency to the Company to be subleased by the Company to a tenant or tenants not yet determined (the “Tenants”) and used as an industrial warehouse and distribution space (the “Project”). The Project will operate in an effort to attract tenants to the location, resulting in job creation and additional tax revenues for the Town of Brookhaven. The Facility will be initially owned, operated and/or managed by the Company.

The Agency will acquire a leasehold interest in the Land and the Improvements and title to the Equipment from the Company. The Agency will sublease and lease the Facility to the Company. The Agency contemplates that it will provide financial assistance to the Company in the form of exemptions from mortgage recording taxes in connection with the financing or any subsequent refinancing of the Facility, exemptions from sales and use taxes in connection with the construction and equipping of the Facility and abatement of real property taxes consistent with the uniform tax exemption policies (“UTEP”) of the Agency.

A representative of the Agency will, at the above-stated time and place, hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company or the location or nature of the Facility. Prior to the hearing, all persons will have the opportunity to review on the Agency’s website (<https://brookhavenida.org/>), the application for financial assistance filed by the Company with the Agency and an analysis of the costs and benefits of the proposed Facility.

Due to COVID-19 protocols, all persons attending the Public Hearing will be required to wear face masks and maintain proper social distancing.

Dated: November 26, 2021

TOWN OF BROOKHAVEN INDUSTRIAL
DEVELOPMENT AGENCY

By: Lisa MG Mulligan
Title: Chief Executive Officer

EXHIBIT B

MINUTES OF PUBLIC HEARING HELD ON
DECEMBER 8, 2021 AT 11:30 A.M.

TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY
(NP WINTERS LONG ISLAND INDUSTRIAL, LLC 2021 FACILITY)

Section 1. Lisa MG Mulligan, Chief Executive Officer of the Town of Brookhaven Industrial Development Agency (the “**Agency**”) called the hearing to order.

Section 2. Lisa MG Mulligan then appointed herself the hearing officer of the Agency, to record the minutes of the hearing.

Section 3. The hearing officer then described the proposed transfer of the real estate, the other financial assistance proposed by the Agency and the location and nature of the Facility as follows:

NP/Winters Long Island Industrial, LLC, a limited liability company organized and existing under the laws of the State of Delaware and authorized to transact business in the State of New York, on behalf of itself and/or the principals of NP/Winters Long Island Industrial, LLC, and/or equity investors of NP/Winters Long Island Industrial, LLC and/or an entity formed on behalf of any of the foregoing or the business of which is controlled by any of the foregoing (collectively, the “**Company**”), has applied to the Agency for assistance in connection with: (a) the acquisition of 2 parcels, containing approximately 271 acres of land located east of Sills Road, south of the Long Island Expressway and adjacent on both sides of the Long Island Railroad tracks in Yaphank, New York (also known as parcels B and C (north of the Long Island Railroad tracks) and part of parcel D (south of the Long Island Railroad tracks) (the “**Land**”), (b) the construction and equipping of approximately 2,461,000 square feet of rail-contiguous warehouse and distribution facilities to be located on the Land (the “**Improvements**”), and the acquisition and installation therein of certain equipment and personal property (the “**Equipment**”; and together with the Land and the Improvements, the “**Facility**”), all to be leased by the Agency to the Company to be subleased by the Company to a tenant or tenants not yet determined (the “**Tenants**”) and used as an industrial warehouse and distribution space (the “**Project**”). The Project will operate in an effort to attract tenants to the location, resulting in job creation and additional tax revenues for the Town of Brookhaven. The Facility will be initially owned, operated and/or managed by the Company.

The Agency will acquire a leasehold interest in the Land and the Improvements and title to the Equipment from the Company. The Agency will sublease and lease the Facility to the Company. The Agency contemplates that it will provide financial assistance to the Company in the form of exemptions from mortgage recording

taxes in connection with the financing or any subsequent refinancing of the Facility, exemptions from sales and use taxes in connection with the construction and equipping of the Facility and abatement of real property taxes consistent with the uniform tax exemption policies (“**UTEP**”) of the Agency.

Section 4. The hearing officer then opened the hearing for comments from the floor for or against the proposed transfer of real estate, the other financial assistance proposed by the Agency and the location and nature of the Facility. The following is a listing of the persons heard and a summary of their views:

See attached written comments and link of the live streamed public hearing:

<https://www.youtube.com/watch?v=XluqYt4-cjQ>

Section 5. The hearing officer then asked if there were any further comments, and, there being none, the hearing was closed at 12:00 p.m.

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

I, the undersigned Chief Executive Officer of the Town of Brookhaven Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the foregoing copy of the minutes of a public hearing held by the Town of Brookhaven Industrial Development Agency (the “Agency”) on December 8, 2021, at 11:30 a.m., local time, with the original thereof on file in the office of the Agency, and that the same is a true and correct copy of the minutes in connection with such matter.

IN WITNESS WHEREOF, I have hereunto set my hand as of December 8, 2021.


Chief Executive Officer



November 11, 2021

Ms. Lisa Mulligan
Executive Director
Brookhaven Industrial Development Agency
One Independence Hill
Farmingville, NY

RE: Application of NorthPoint Development

Dear Ms. Mulligan:

On behalf of the Long Island Builders Institute, the largest residential/commercial trade association in New York State, I am writing to express our strong support for the application of NorthPoint Development for the construction of over 2.6 million sq. ft of Class A industrial buildings along Horseblock Road.

The development of the Brookhaven Rail Terminal over the past few years has been a tremendous economic benefit to the Town of Brookhaven, both in terms of the materials which have now been able to come into the town by rail but also with regard to the products and services which can leave Long Island by rail, without having to use trucks on the Long Island Expressway. The development of a new series of industrial buildings in the area around the rail terminal will substantially increase and expand the flexibility of the rail terminal and will allow new products and services to use this method of transportation to and from our town.

In addition to the environmental benefits of using rail to transport goods and services to and from Long Island rather than using trucks, the construction and development of this industrial space will provide significant employment opportunities, both in terms of over 1150 construction jobs as well as over 1100 permanent jobs for our residents. This will result in the payment of over \$55 million in wages, all of which will be spent in our shops, restaurants and attractions in our community.

The use of benefits provided by the Brookhaven Industrial Development Agency for this development is exactly the type of projects designed such a purpose by the state law. The benefits include additional economic activity, additional and substantial construction and permanent jobs and the environmental benefits of the use of rail rather than trucks on our highways. It is the belief of the Long Island Builders Institute that this project will provide substantial benefits to both the Town of Brookhaven and all of Long Island and we strongly encourage a positive vote by the members of the IDA.

Sincerely,

Mitchell H. Pally

Chief Executive Officer

Jocelyn Linse

From: lmb516@aol.com
Sent: Thursday, December 2, 2021 10:04 AM
To: Lisa Mulligan
Subject: Tree clearing for Winter Bros

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I don't believe clearing this many trees is what we want for Brookhaven. There needs to be environmental studies before the first tree is cut. Thank you.

Lynn Breinlinger
22 Epson Course
Brookhaven, NY

Sent from the all new AOL app for iOS

Jocelyn Linse

From: Susanne Morena <susanne.morena@gmail.com>
Sent: Thursday, December 2, 2021 10:08 AM
To: Lisa Mulligan
Subject: Winters Brothers project.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning. I just learned of the proposed development , Brookhaven Rail LLC. and I am vehemently opposed to it. I have lived on LI all my life and am saddened by the loss of open space and natural beauty that made it so beautiful.

Please consider the destruction of trees and the adverse effect on native birds that call them home, as well as the aesthetics of an industrial large building on the site.

I appreciate your consideration and the opportunity to comment. Thank You.

Susanne Morena

Jocelyn Linse

From: Christine Stern <christine@letsfeedthebeast.com>
Sent: Thursday, December 2, 2021 10:17 AM
To: Lisa Mulligan; Jocelyn Linse
Subject: Public Comment / NP Winters Long Island Industrial LLC

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Hello,

I strongly oppose the Winter Bros Rail Project. Clearing over 1k trees and impacting our community with an unprecedented amount of waste is not ok. I can only imagine this type of deal comes with a large monetary or political gain but destroying our town in the process hardly seems worth it.

Please oppose this on Dec 8th.

Christine Stern
43 Bay Road

Jocelyn Linse

From: Jonathan Raviv <jonathanraviv@gmail.com>
Sent: Thursday, December 2, 2021 10:31 AM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Public Comment / NP Winters Long Island Industrial LLC

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To whom it may concern:

My name is Jonathan Raviv. My husband, Raphael Camp, and I along with our son live at 84 Bellhaven Rd in Bellport just on the border of Brookhaven. After hearing about this proposed project, I strongly object to any financial assistance being offered until the entire project is reviewed on federal and local levels with EPA oversight. No work, including tree clearing should be started until a full environmental impact survey is completed.

Thank you for your consideration.

Sincerely,
Jonathan Raviv, Raphael Camp and Léonard Raviv-Camp

Jocelyn Linse

From: lynne Maher <nicasirena1@gmail.com>
Sent: Thursday, December 2, 2021 6:29 PM
To: Lisa Mulligan
Subject: Transfer station

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As if South Brookhaven has not suffered enough! Fifty years results in a 270' landfill, with the fenceline community experiencing lowest life expectancy on L.I. and highest asthma ER visits. Please do not allow the land to be cleared and don't allow Winter Bros. to site the largest waste transfer station in NYS in an area that is already an environmental justice area!

Respectfully,
Lynne Maher
Resident
Brookhaven NY

Jocelyn Linse

From: Marty Van Lith <vanlith@optonline.net>
Sent: Saturday, December 4, 2021 7:46 PM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Application of NP/WINTERS L.I. INDUSTRIAL LLC

Dear Ms Mulligan,

My name is Marty Van Lith, I'm a resident of Brookhaven hamlet. I am submitting the below as my comment to the Dec 8 IDA public hearing on the application for financial assistance of NP/Winters Long Island Industrial, LLC, to acquire 271 acres in Yaphank.

As the Brookhaven Village Association Historian, I feel that a little history related to the land in the proposed acquisition is appropriate:

Since the 1920s, William and Pauline Glowicki, later Glover, owned all the property on Yaphank Ave, south of the railroad tracks on the west side to where 194 Yaphank Ave is. In the 1960s the county decided that Yaphank would be the county seat of Suffolk, being centrally located on the Island. The first condemnation was started in the late 1960s with the land where police headquarters is located and the property in front of the Suffolk County Jail and probation department. The last condemnation came in the early 70s with the house, farm and barns where the Suffolk County police property building and the Suffolk County police garage is located.

Circa late 1980s, the County realized that they were not going to need the Yaphank property; their needs were met in Hauppauge and Riverhead. A failed proposal was made to build two golf courses on the property.

In 2005, County Executive Steve Levy proposed building a mini-city on 255 acres of this County land: It, too, was shot down. Then the County sold the land.

Since 2000, Suffolk County and Brookhaven Town have made a major effort at preserving the 72-square-mile Carmans River watershed. Multiple Federal, State and Town agencies have worked together under the umbrella group, The Carmans River Partnership, for the past 20 years to acquire, preserve and upzone hundreds of acres in the watershed. The 271 acres that is on your Dec 8 agenda, currently owned by NY Site, Inc, is entirely within the watershed.

Since the County sold this land more than a decade ago it's nearly impossible for a lay person like me to follow the devious ownership trail of corporate exchanges among apparently related corporations and LLCs. After Sills Road Realty left the picture, names such as the BRT, US Rail, US Rail Holdings, Oaklawn Transportation, NY Sites, GTR Leasing LLC, (Winter Brothers?), etc., appeared. All seem to be connected to each other, many having the same address at 6100 Neil Road Suite 500, Reno, NV. The U. S. Rail track appears to be merely a mechanism of putting the site under the regulation of the Surface Transportation Board and exempting it from local government oversight through the federal preemption.

This hearing has to do with financial assistance to the proposed Winter Brothers-Brookhaven Rail application, it should be obvious that up to this point they have been trying to avoid an honest appraisal and evaluation of the project they are proposing. Even the proposal itself is a mystery. According to the Town appointed study group's *Town of Brookhaven*

Ad-Hoc Committee for Solid Waste Disposal's Feb 2021 report there is no available freight capacity on the LIRR rails: "At current, the NYA is at close to capacity and moves approximately 36,000 rail cars per year. The ash will have to move by truck."

Lastly, it is my understanding that Brookhaven Rail has recently filed for a Tree Clearing permit application with the Town to cut over 1,000 trees on this property in order to create their massive industrial complex and waste transfer station. This would be segmentation, a violation of SEQRA law.

In sum, the IDA hearing is for Brookhaven's financial assistance to a massive project whose costs to our community and environment is currently unknown without the proper process of federal and local reviews. Until the entire project is reviewed on federal and local levels with EPA oversight, no financial assistance should be determined.

I urge you to please deny BRT's application.

Martin Van Lith
18 River Lane
Brookhaven, NY 11719

Jocelyn Linse

From: Margot Palermo <mwp34@optonline.net>
Sent: Sunday, December 5, 2021 7:46 AM
To: Lisa Mulligan; Jocelyn Linse
Subject: Public Comment OPPOSITION / NP Winters Long Island Industrial LLC

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Mr/Ms Mulligan and Mr/Ms Linse,

I am not sure how to oppose this Winter Bros. Brookhaven Rail Project, but I strongly oppose this project for its environmental impact. Will this come to a vote for the community?

Thank you for your time and have a great holiday season.
Margot

Margot Palermo
Director Business Honors Program
College of Business
Faculty Athletic Representative
Stony Brook University
Stony Brook, New York 11794-3775

Jocelyn Linse

From: Adam Stern <adamstern@gmail.com>
Sent: Sunday, December 5, 2021 8:16 PM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Winter Bros. Brookhaven Rail project

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Ms. Mulligan-

I want to emphatically state my opposition to allowing the Winter Brothers project to continue without a complete and thorough local and Federal review of community and environmental impacts that this massive project might result in. This project potentially endangers my family and our neighbors in the area on many levels.

Best regards and happy holidays-

Adam Stern
425 Beaver Dam Road
Brookhaven, NY 11719

Jocelyn Linse

From: THOMAS Caroline <caroline.thomas@sgcib.com>
Sent: Monday, December 6, 2021 11:54 AM
To: Lisa Mulligan
Subject: Winter Bros. Brookhaven Rail Project -- Revised Comments

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To Lisa Mulligan: I am a resident of the Village of Bellport and I am writing in opposition to the Winter Bros. Brookhaven Rail Project. The clearing of so many trees and the building of a waste transfer center without, at a minimum, going through all necessary federal and local EPA reviews sounds totally irresponsible—why do we have procedures in place if they are not going to be followed? Also, this sets a terrible precedent for future projects. Please have my vehement opposition included in the record.

Please disregard the draft I sent on Sunday, December 5th.

Many thanks,
Caroline Thomas

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Jocelyn Linse

From: Jennifer Vorbach <jennifer.vorbach@me.com>
Sent: Monday, December 6, 2021 12:47 PM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Brookhaven Rail LLC

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

Kindly register my disapproval of any clear cutting of trees or any other potential work towards creating the « Brookhaven Rail Llc » project before proper inspection, review and approval has taken place.

I stand with Governor Hochul in asking that Brookhaven Township abide by all zoning laws and proper review before proceeding with any of the proposed work.

Yours sincerely,

Jennifer Vorbach
Bellport

Sent from my iPad

Jocelyn Linse

From: Nick and Eloise <exila@optonline.net>
Sent: Tuesday, December 7, 2021 7:40 AM
To: Lisa Mulligan
Subject: Proposed Winter Bros. Brookhaven Rail project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To Lisa M.G. Mulligan, Brookhaven IDA:

There is absolutely no reason not to have a complete and rigorous environmental assessment of the entire proposed Winter Brothers Brookhaven Rail Project, before even the first tree is felled on the proposed project site.

Nicholas Gmur
Bellport, NY

Sent from [Mail](#) for Windows

Jocelyn Linse

From: Kim Fortunato <kfortunato3@gmail.com>
Sent: Tuesday, December 7, 2021 8:01 AM
To: Jocelyn Linse
Subject: Fwd: Brookhaven Rail LLC

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please be advised that I disapprove of any clear cutting of trees or any other potential work towards creating the « Brookhaven Rail LLC » project before proper inspection, review and approval has taken place, the process I would expect as a (new) Bellport resident.

I stand with Governor Hochul in asking that Brookhaven Township abide by all zoning laws and proper review before proceeding with any of the proposed work.

Best,

Kim Fortunato

Jocelyn Linse

From: Bruce Barry <brucekbarry@gmail.com>
Sent: Tuesday, December 7, 2021 9:34 AM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Winter Bros

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

There should absolutely NO funding of the proposed development of 271 acres in Yaphank by Winter Bros from IDA. This plan should be thoroughly reviewed by local, federal and EPA authorities. Thank You for your attention in this matter.

Bruce Barry
20 Black Locust Ave
East Setauket, NY

Sent from my iPhone

Jocelyn Linse

From: emz0512 <emz0512@aol.com>
Sent: Tuesday, December 7, 2021 11:20 AM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Comment on Winters Bros. Brookhaven Rail Project 12/8/21

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Hello,

I would like to submit comments for the Wednesday, December 8, 2021 hearing on the the proposed Winters Bros. Brookhaven Rail project.

My name is Erin Zipman and I am a young resident of Stony Brook. My waste travels through Brookhaven and ends up in the Brookhaven Landfill, which degrades our air, water, quality of life, especially for the communities around the Brookhaven Landfill like North Bellport. I say this because Bros/ Brookhaven Rail is trying to push through a massive waste rail transfer station into an overburdened environmental justice community directly across the street from the troubled Brookhaven Landfill, and they want taxpayer funding to do this.

Winters Bros/ Brookhaven Rail has sought to skip local zoning and use the federal Surface Transportation Board to push the project through, and is attempting to undo the conservation easement and clear one of the last wooded areas in an area that has already been dealing with the Landfill for fifty years. On top of this, Winters Bros/Brookhaven Rail is seeking tax breaks (mortgage recording tax, sales tax, and PILOT exemptions) to build New York State's largest waste transfer station and warehousing monstrosity.

This is an unjust burden on our communities and is not part of a comprehensive zero-waste plan. I am not in support of giving financial assistance and tax dollars towards this project.

Thank you,

Erin Zipman

Jocelyn Linse

From: Abena Asare <abena2002@gmail.com>
Sent: Tuesday, December 7, 2021 11:40 AM
To: Lisa Mulligan; Jocelyn Linse
Subject: Comment on Brookhaven Rail IDA Hearing

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

I would like to submit comments for the Wednesday, December 8, 2021 hearing on the proposed Winters Bros. Brookhaven Rail project.

The Brookhaven Rail/Winters Bros project envisions a twenty year program of Payments In Lieu of Taxes (PILOT). As a parent in the South Country Central School District, I find this request alarming and offensive.

The 2020 Town legislation about uniform tax exemption policy for the IDA (UTEP posted on the IDA website Section 7D(a) states that warehousing and industrial developments are eligible for the standard exemption, which is TEN years, not TWENTY years. Why is this project being considered for a tax exemption that is more expansive than the standard? <https://brookhavenida.org/files/Brookhaven%20UTEP%20Final%202020.pdf>

Why is the project being offered a tax exemption at all? If this large process goes through, with all the ecological, environmental, and economic fallout that others have already described, it is not appropriate that our local institutions (specifically the South Country Central School District) a high-needs school district where over 60% of the students come from economically disadvantaged households, should not receive their full allocation of taxes.

Again, this project would occur, as competitors have shown all over Long Island, and as nearby as Shirley, without the IDA's financial incentives and sweetening of the pot. It is not appropriate to take one penny from our school district for these proposed warehouses-cum-waste-transfer-station. The children who will have to be breathing the air from these trucks, who will be having to deal with the ecological impacts from deforestation, whose families' quality of life will be reduced, should not lose one penny.

Were the affected school districts notified with sufficient time to respond? The South Country School Board has not had a board meeting to discuss the impact of this project on the School District since the IDA CBA/packet was made available on December 1st. As mentioned, this proposal doubles the PILOT term, taking money directly from our school district for decades. This is a majority-minority school district designated a NYS Targeted Support and Improvement school by NYS and received the lowest NYS ranking for College, Career, and Civic Readiness. If the IDA supports this proposal, it really is shameful. The urge to give special incentives to facilitate the construction of warehouses nobody wants and nobody needs should not come at the expense of our next generation.

The IDA should not be responsible for taking bread out of the mouths of students-- this is a literal statement, not an analogy as I was involved in fundraising for families throughout our district during this ongoing

pandemic--- in order to make an environmentally- devastating project more profitable for corporations. Please stop this process immediately and take a second to think.

Sincerely,
Abena Asare
19 Chapel Avenue Brookhaven 11719

BLARG Comments and Review of the Brookhaven Rail/ Winters Bros Application to the IDA

1. The IDA should not be financing environmental injustice!

This project will add to the pollution burden that the communities surrounding the landfill already face. The fact that these communities, and North Bellport specifically, have borne a disproportionate burden for the waste infrastructure of 2 million people across Long Island is clear. Brookhaven Town's own Anti-Bias Task Force wrote a scathing letter to the DEC about the environmental injustice facing this community in response to the Town's effort (now scrapped) to build a new ashfill beside the old landfill site. The portion of the project site South of the LIRR is in a NYS DEC Potential Environmental Justice Area due to its share of minority residents (<https://www.dec.ny.gov/public/911.html>). The site is across the street from Long Island's largest landfill which accepts the waste of TWO million people. There is also the municipal waste transfer station and materials recovery center. The site is also surrounded by multiple other Potential Environmental Justice Areas which will suffer the environmental impact of this mega-project. Across the street is also the Town of Brookhaven's BR-1 rezoning and proposed sale of 80+ acres of land for industrial/warehouse development. On the other side of the landfill is the Blackcreek Industrial site which is proposing a 500,000 square foot truck terminal. Northpoint also plans to buy 90+ acres adjacent to this site for additional warehouses. This area needs remediation not NY largest waste transfer station. Enough is enough. <https://therealdeal.com/tristate/2021/10/06/northpoint-development-plans-more-industrial-space-in-yaphank/> <https://libn.com/2021/10/20/bellport-site-heads-for-development-with-32-25m-sale/>

2. This proposal should be pulled because it is incomplete. There is little information about the true economic, social, environmental impact of the warehousing scheme. There is no analysis of the environmental impact of clear-cutting/paving over hundred of acres of established woods for this project. Concerns about flooding in this area are far from incidental, and we would need an ecological analysis of this impact. There is no study to show what the social and economic impact of this massive deforestation will be on the air quality, the quality of life, and the economic future (home values of this area).

3. This proposal should be pulled immediately because it is incomplete. There is no analysis of the increased truck traffic associated with 3 million square feet of proposed warehouses and distribution centers, alongside NYS's largest waste transfer station. The air quality in North Bellport already is woefully polluted and ranks, according to the EPA in the 85-95th percentile nationally for environmental justice indicators including diesel, air particulate hazards, air toxic respiratory hazards.

4. The proposal should be pulled because it is incomplete. There is no site included in the packet submitted to the public for review, despite references to this site plan in the Application for Financial Assistance. How can the community be expected to accept on faith the claims

being made here, without something as basic as a site plan? Why was the site plan not included?

5. This application should be pulled because it is premature. The project's description of the "benefits" of this initiative, specious as these might be from an environmental, ecological, and human life perspective, are themselves entirely speculative. All the benefits listed, again, I hesitate to use the word benefits are dependent on these proposed warehouses' location next to a 6,000 ton/day waste transfer station. So here's the thing: this land is not zoned for a waste transfer station. Currently, as you know, Brookhaven Rail/ Winters Bros are planning to hop, skip, and jump over local zoning. So why would the IDA offer incentives for a plan which is at this point, entirely speculative in all the ways that matter; i.e. the land isn't even zoned appropriately for the whole project?

The IDA should be careful about seeming to "back" a project that has not gone through any of the appropriate reviews and is not appropriately zoned, a project which is highly contested, and in which even Gov. Hochul has warned against Winters Bros/ Brookhaven Rail's attempt to ram this thing through.

Again, the consideration of IDA benefits for this project is premature – see CCE's powerful letter in opposition to the developer's clearcutting permit application and Winters/Northpoint's strategy of segmentation of public review of this project. Again, the developer abruptly pulled the clearcutting permit application.

6. The IDA is supposed to fund developments that would not occur without the incentives offered by the IDA. There is no evidence that the Brookhaven Rail/ Winter Bros proposal depends on the IDA's funding to occur. On Part VII q3, the company writes "given the high cost of construction and operating expenses on Long Island, obtaining the agency's economic assistance is crucial to making the development of this facility feasible" and question 4 "Without the requested agency assistance, the applicant cannot proceed with the project." However there is no supporting information for these statements. Has the IDA undertaken any analysis on the company's claims that the project is not profitable or feasible without Sales Tax, MRT, and PILOT exemptions? We asked this question and did not receive a response.

In fact, multi-billion dollar NorthPoint development was named the number one largest industrial developer by Real Capital Analytics – this firm does not need IDA support to incentivize it's developments.

The Town of Brookhaven did not provide any tax exemptions for Amazon's nearby warehouse in nearby Shirley, NY – yet the 110,658-square-foot warehouse was built. Why is the IDA's sales tax, mortgage recording tax and PILOT payments necessary to incentivize this type of warehouse development in one community but not in another?

7. It seems this development would be the largest industrial warehouse complex in Long Island. Is this accurate based on your understanding? However, it is entirely speculative. There are no tenants identified and thus, the developer has no control of wages paid to the workers in

the development. Mr. Meyers' executive summary states that direct ongoing jobs would pay \$50,733/year in wages, yet nearby warehouses pay significantly less (<https://www.indeed.com/cmp/Amazon.com/salaries/Warehouse-Worker/Shirley-NY>). Mr Chase states "exact employment counts of the Tenants are not yet known" because NorthPoint is building speculative warehouses. As such, any claims made by the proposal about the great, high-paying jobs which will be coming because of warehouses, are entirely speculative, and really frankly, unbelievable, based on what we KNOW about current warehouse worker wages in Long Island.

If the IDA elects to subsidize this project based on non-evidence based speculation, the IDA should consider clawback requirements if tenants do not have full time equivalence (FTE) and meet the income projections.

8. There is no need to subsidize this business and stimulate this type of economic development. This business sector is thriving already. This applicant has five existing and planned waste-by-rail competitors in Suffolk County. It should not be the business of NYS government to give taxpayer dollars to applicants in a thriving competitive market that is considered such good business that it has attracted foreign investors: <https://www.wastedive.com/news/macquarie-acquires-tunnel-hill-partners-northeast-disposal/548191/> It should not be the business of NYS government to give one competitor in an economic sector that is thriving a lower cost structure and, thus, an unfair business advantage, for decades.

9. Brookhaven has not had an approved solid waste management plan since 2003, and DEC does not have a regional plan. Competitors are already in business and coming on line. The actual need for facilities is not known. So the idea that this is somehow an urgent need; there is no solid research saying this is so.

Our position at BLARG is that there needs to be a regional waste plan in place, with clear targets for waste reduction and accountability. This is the first step; and it must come before huge investments are made in new "exporting" waste infrastructure which will then steer the ship of our region's waste future from out of the vacuum of good planning.

10. The partners of Winters Bros/ Brookhaven Rail in this proposal have a track record. There is a 2016 article about Northpoint's failure to achieve "minority" participation on a prior development in their home city of Kansas City. This record should be a red flag to the IDA about the possible failure to deliver on the promises associated with this IDA application.

<https://www.bizjournals.com/kansascity/news/2016/10/20/northpoint-eludes-big-penalty-for-minority.html>

11. The Brookhaven Rail/Winters Bros project envisions a twenty year program of Payments In Lieu of Taxes (PILOT). As a parent/ teacher/ educator/ aunt/ uncle/ grandparent/ friend of the South Country Central School District, I find this request alarming and offensive.

The 2020 Town legislation about uniform tax exemption policy for the IDA (UTEP posted on the IDA website Section 7D(a) states that warehousing and industrial developments are eligible for the standard exemption, which is TEN years, not TWENTY years. Why is this project being considered for a tax exemption that is more expansive than the standard? <https://brookhavenida.org/files/Brookhaven%20UTEP%20Final%202020.pdf>

Why is the project being offered a tax exemption at all? If this large process goes through, with all the ecological, environmental, and economic fallout that others have already described, it is not appropriate that our local institutions (specifically the South Country Central School District) a high-needs school district where over 60% of the students come from economically disadvantaged households, should not receive their full allocation of taxes.

Again, this project would occur, as competitors have shown all over Long Island, and as nearby as Shirley, without the IDA's financial incentives and sweetening of the pot. It is not appropriate to take one penny from our school district for these proposed warehouses-cum-waste -transfer-station. The children who will have to be breathing the air from these trucks, who will be having to deal with the ecological impacts from deforestation, whose families' quality of life will be reduced, should not lose one penny.

12. Were the affected school districts notified with sufficient time to respond? The South Country School Board has not had a board meeting to discuss the impact of this project on the School District since the IDA CBA/packet was made available on December 1st. As mentioned, this proposal doubles the PILOT term, taking money directly from our school district for decades. This is a majority-minority school district designated a NYS Targeted Support and Improvement school by NYS and received the lowest NYS ranking for College, Career, and Civic Readiness. If the IDA supports this proposal, it really is shameful. The urge to give special incentives to facilitate the construction of warehouses nobody wants and nobody needs should not come at the expense of our next generation.

13. The proposal is incomplete. There is no analysis of the truck trips per day that will accompany this 2.5million square feet of warehouses and associated waste transfer station.

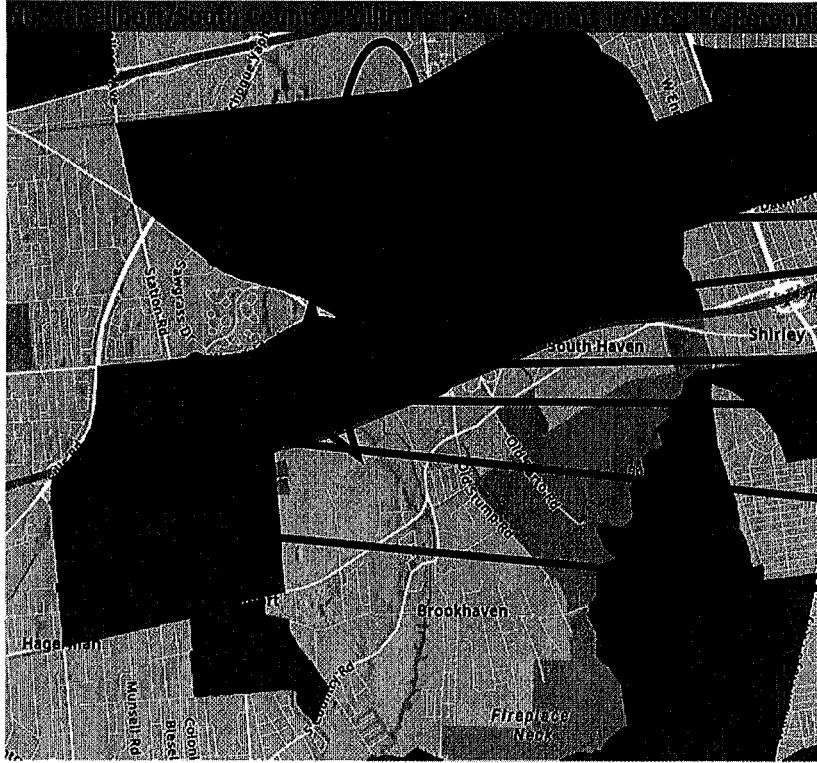
In addition, there is no analysis of the cumulative impact of the other industrial development already existing and proposed for this area. This includes the Great Gardens Anerobic Digester/LI Compost, the active Brookhaven Landfill, the Brookhaven Transfer Station, BR 1 Rezoning, Black Creek Industrial proposed 500,000-square-foot truck terminal. Analyzing cumulative impacts is critical in understanding both the costs and the benefits of any proposed project, particularly for the communities who are impacted.

14. Northpoint Chad Meyer states that his proposed project "permanently protects nearby conservation corridors." Yet at the same time he is trying to unwind the conservation agreement via Federal preemption at the STB to facilitate Winter's waste transfer station. Conservation easements cannot be sliced and diced; forest is not interchangeable; the point of a conservation easement is that the land that has been identified should be preserved. This attempt to break a preexisting conservation easement should disqualify the project from any special funding. <https://therealdeal.com/tristate/2021/10/06/northpoint-development-plans-more-industrial-space-in-yaphank/>

Last spring, the developer tried to break this conservation agreement via NYS legislation and due to public backlash, the senators that were sponsoring the legislation quickly backed away from this and pulled the legislation. NYS Senator Palumbo even suggested that he was misled by the developer and unaware of plans for a transfer station, despite being the sponsor for this legislation. [see South Shore Press article below].

15. Potential IDA lease unnecessarily opens Brookhaven IDA to litigation on this controversial project.

16. Rail is not "environmentally friendly" on Long Island. Freight is hauled by high-polluting 1970's locomotives, each of which emits the excess pollution of 30,000 cars or 29 older trucks compared to modern, Tier 4 switch duty cycle locomotives. Almost 300,000 people in Suffolk County live within a kilometer of existing and planned waste-by-rail facilities in Suffolk County. And when it comes to long haul rail, California is about to begin charging a carbon tax on the type of locomotives used by Class 1 railroads like CSX and NS because of the harmful pollution they emit and their adverse impact on climate change. C&D Residue is hauled in open rail cars covered only by pervious mesh. These rail cars emit waste spillage, blowoff, leachate, and odors all along the route.



- NP Winters 2.5mil sqft of warehouses
- NYS's Largest Waste Transfer Station 6,000 tons/day
- Caithness Long Island Natural Gas Power Plant
- LI Compost/Great Gardens Aerobic Digester – industrial compost/digester importing NYC food waste
- BR1 100-acre rezoning/proposed land sale for industrial development.
- Brookhaven Landfill – TWO million people's waste + Municipal Transfer Station + Materials Recovery Center
- Denver-based Black Creek Industrial proposed 500,000-square-foot truck terminal.
- North Bellport – community with lowest life expectancy in Long Island (pop 3mil). Currently with proposal to rezone areas quadrupling density with no public sewer extension.



- The application is based on the erroneous assertion that freight rail can simply be substituted for truck shipments to bring in unspecified freight to a warehouse development in greater Long Island, thus avoiding highway congestion that has suppressed the warehouse business on Long Island.
 - There is publicly available information from the New York Metropolitan Transportation Council's recently updated Regional Transportation Plan (RTP) that explains why freight rail is not an interchangeable substitute for truck shipments to warehouses: https://nymtcmovingforward.org/pdfs/app_h.pdf.
 - The RTP explains that freight rail is used for bulk shipments and why the types and operations of businesses that exist in the region today, and the limitations of freight rail infrastructure and other inherent constraints limit the use of freight rail by businesses.
 - Today, more than two-thirds of annual rail carloads on Long Island are low and no-value stone and waste. These shipments don't require the warehouses Winters is proposing in their IDA. For other bulk shipments, there are customers who take their carloads at their own place of business. And there are already warehouses that use rail to bring in freight that have excess capacity.

- Tax dollars from an Environmental Justice community and other already heavily-taxed communities should not be used to cannibalize business from warehouse-rail businesses that have excess capacity, or to subsidize what is something of a failed business model on an even larger scale.
 - The applicant does not disclose the fact that other businesses have excess warehouse capacity for freight rail shipments, or that one of those businesses, Brookhaven Rail Terminal (BRT) -- which does take bulk shipments of lumber by rail and provides warehousing until trucks pick up the lumber -- is suing the applicant.
 - It's been almost 10 years since the switch was installed at BRT and they only do about 4,000 carloads/year. Much of that is stone, requiring no buildings. BRT had big plans that have not panned out. Demand never materialized. <http://brookhavenrailterminal.com/BRT-grant.pdf>
 - The New York & Atlantic Railway even tried to put Kleet's business in BRT, which would then be trucked to Huntington. That didn't work. So where is the demand for existing warehouses, much less a huge new warehouse?
 - Why isn't more traffic going to Elm in Brentwood? He has right now 1 Million Sq. Ft. and rail service. He's only 20 miles from Yaphank, and he's close to Commack, Medford, Patchogue, Hauppauge, Deer Park, Bayshore, etc. There's not much at all east of Yaphank. So why isn't he getting loads of railroad

business? He's also set up for rail to truck - all indoors. Again, where's the demand?

- Funding this IDA will not create demand for rail service that already has proven to be limited. The benefits won't materialize as asserted because the business the applicant proposes to operate is not based on the market for freight rail. Does Winters say they won't proceed without the funding because they know this is a loser as a rail-to-warehouse terminal? Is it a way to get a fat loan and tax abatement that will result in:
 - a regular truck warehouse that would not otherwise qualify for this IDA?
 - a long-term tax dodge?
 - an aid to the siting of the rail line required by Winters' proposed transfer station?
 - an unfair structural cost advantage for Winters' waste business?
- The application has many blanks and is very vaguely written given the huge demand for tax subsidies. This deficient application must be denied.
 - The applicant has no existing business.
 - There are many blanks re. jobs and salaries.
 - The applicant says they will lease to tenants, but they don't have a single one, and it's a blank slate as to what kinds of tenants they will be or what buildings they will build for them.
 - The applicant says they will build one building by March 2023 and then the others perhaps years later for as yet unspecified uses.
 - This applicant is making promises about employment that their as-yet-unidentified tenants will bring, but their plan is wrong and North Point's track record shows a lot of broken promises in other places that gave them tax breaks.
 - When asking for millions of dollars in public benefits, why hasn't the applicant given a simple "yes" or "no" answer to the questions about bankruptcy and criminal records? "To owners knowledge, no," is not an answer to those questions. The application should be disqualified. The presence of organized crime figures in the waste and construction industries on Long Island has been well documented. NorthPoint has not lived up to its promises in other projects. There should be no public tax breaks for enterprises that are not financially sound and free of criminal involvement.
- This IDA is rail dependent, and Winters doesn't have its rail access. Governor Hochul recently insisted on due process at all levels of government in the review of Winters' plans.
- Following are bullet points based on what is on page 4 of the document at the link below, since they mention that this IDA will facilitate Winters' solid waste facility as an "indirect benefit"
<https://brookhavenida.org/files/NP%20Winters/Economic%20Impact%20Assessment.pdf>

- There is no need to subsidize the waste business, stimulate this type of economic development. This business sector is thriving already. This applicant has five existing and planned waste-by-rail competitors in Suffolk County. It should not be the business of NYS government to give taxpayer dollars to applicants in a thriving competitive market that is considered such good business that it has attracted foreign investors: <https://www.wastedive.com/news/macquarie-acquires-tunnel-hill-partners-northeast-disposal/548191/> It should not be the business of NYS government to give one competitor in an economic sector that is thriving a lower cost structure and, thus, an unfair business advantage, for decades.
- Another polluting waste facility in Brookhaven does not constitute economic development for Environmental Justice communities already overburdened with existing and planned polluting facilities that will draw more truck traffic into the area. C&D Residue exports are no-value loads, so that's the lowest level of economic production.
- As with other aspects of Winters' proposed development, the applicant is overreaching by asking for tax subsidies that benefit yet another waste-by-rail facility on Long Island. Another example of Winters' overreach is the special interest NYS legislation Winters tried to get passed in order to get their hands on conservation lands for their rail line. That legislation was withdrawn when the scheme came to light. Winters also applied for unprecedented federal permits to try to evade local and state law, ignoring the rights of the Brookhaven Environmental Justice community to participate and be heard in such matters. Winters is being sued by a competitor, and Winters' federal application to construct their rail line has been halted by the federal agency after a legal filing against it. Recently Governor Hochul put a hold on that scheme in a letter to the federal agency. This IDA is rail dependent and Winters doesn't have its rail access.
- Brookhaven has not had an approved solid waste management plan since 2003, and DEC does not have a regional plan. Competitors are already in business and coming on line. The actual need for facilities is not known, as a recent *Newsday* editorial pointed out.
- Using rail for waste export does not eliminate trucks. Solid waste always comes into waste transfer facilities by truck, never by rail. So there will be trucks coming and going, and not just local trucks. C&D comes from across the region to Suffolk County, including from NYC, and there are proposed plans to truck organics from NYC. Truck counts for Suffolk and Nassau in NYMTC's 2021 Regional Transportation Plan update show that even if 6,000 tons a day moved from Winters' proposed facility by semi, that would constitute only 0.78% of daily truck traffic on I-495 in Suffolk, and 0.5% in Nassau. https://nymtcmovingforward.org/pdfs/app_h.pdf If Winters transfer station is never built, a few hundred trucks a day from across the region will be headed to a Winters competitor or directly to a landfill. That truck traffic is a

drop in the bucket, not a justification for gifting this applicant with an IDA and a competitive cost advantage in an already thriving market.

- In addition to seeking taxpayer-subsidized and unfair competitive advantage through this IDA application, special interest legislation, and federal permitting, Winters has crafted false flag "environmental" and "waste crisis" operations to create an echo chamber of support for their proposed facility. Competitors have taken legal action against Winters.

- Rail is not "environmentally friendly" on Long Island. Freight is hauled by high-polluting 1970's locomotives, each of which emits the excess pollution of 30,000 cars or 29 older trucks compared to modern, Tier 4 switch duty cycle locomotives. Almost 300,000 people in Suffolk County live within a kilometer of existing and planned waste-by-rail facilities. And when it comes to long haul rail, California is about to begin charging a carbon tax on the type of locomotives used by Class 1 railroads like CSX and NS because of the harmful pollution they emit and their adverse impact on climate change. C&D Residue is hauled in open rail cars covered only by pervious mesh. These rail cars emit waste spillage, blowoff, leachate, and odors along the route. The waste is transported through residential communities on the right-of-way. This presents a serious health hazard to millions of people.
- It is not "proper disposal" of waste to literally throw away millions of tax dollars landfilling "waste" that should be reused or recycled -- such as gypsum wallboard from construction -- which is what is happening today.

Mary Parisen-Lavelle, Chair CURES, 718-772-6563
civicsunited@gmail.com

Jocelyn Linse

From: Jeff Lundwall <jefflundwall@gmail.com>
Sent: Tuesday, December 7, 2021 11:55 AM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: Public Comment / NP Winters Long Island Industrial LLC

Importance: High

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As Governor Hochul has previously stated, she urges the Surface and Transportation Board to support a thorough federal and complete local review allowing affected communities to engage and requests oversight from the Environmental Protection Agency where applicable. **Our Governor cites "this project has the potential for significant environmental impacts on a community already stressed by a number of industrial facilities"**. I firmly agree with Governor Hochul's position and hope the STB makes the decision to conduct a full and thorough review. **Until the entire project is reviewed on federal and local levels with EPA oversight, no financial assistance for this project should be determined.**

Jeff Lundwall
299 S Country Rd
Brookhaven Hamlet, NY
917-453-4566
jefflundwall@gmail.com

Jocelyn Linse

From: Lisa Mulligan
Sent: Tuesday, December 7, 2021 12:21 PM
To: Jocelyn Linse
Subject: FW: Docket Nos. FD 363 and FD 36 399, Brookhaven Rail LLC—Application fro Land Use Exemption Permit—/Suffolk County, NY

Lisa MG Mulligan
CEO of Brookhaven IDA and LDC
631 451 6563
Cell: 631 987 8364
Fax 631 451 6925
Brookhavenida.org
Brookhavenldc.org

From: Barbara D Knowles <bdknowles25@icloud.com>
Sent: Tuesday, December 07, 2021 12:15 PM
To: Lisa Mulligan <lmulligan@brookhavenny.gov>
Subject: Docket Nos. FD 363 and FD 36 399, Brookhaven Rail LLC—Application fro Land Use Exemption Permit—/Suffolk County, NY

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

This message is written to you in my state of shock!! HOW DARE YOU! Eastern Long Island has suffered through the years with the giant mountain of a landfill of garbage and now you want to denude it of its beautiful pine trees! That's a lot of acreage to give to ANOTHER STATE!

I repeat—HOW DARE YOU!

Barbara D. Knowles
25 Academy Lane
Bellport, NY 11713

Jocelyn Linse

From: Ryan Madden <rmadden@lipc.org>
Sent: Tuesday, December 7, 2021 12:23 PM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: LIPC Comment on Brookhaven IDA Public Hearing Concerning NP/Winters Long Island Industrial LLC

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To CEO Mulligan,

The Long Island Progressive Coalition (LIPC) is a grassroots community-based organization founded in 1979. We fight for structural change at the local, state, and national levels to attain racial justice, build community wealth, and realize a just transition to a 100% renewable energy future. We are also a leading member of NY Renews, the unprecedented statewide coalition responsible for passing New York State's landmark climate bill, the Climate Leadership and Community Protection Act (CLCPA).

A key component of the CLCPA involves a climate and equity screen for NYS government to ensure decisions are aligned with meeting the goals of this law and ensuring historically disadvantaged communities are not further harmed. In addition to the recently passed NYS Constitutional Amendment ensuring a right to clean, air, and water, we believe the State has set clear directions for how environmental justice and ecological well-being must be considered in all of our governing decisions. The efforts at the center of this public comments are at odds with this directive.

1) The IDA should not be financing environmental injustice:

This project will add to the pollution burden that the communities surrounding the landfill already face. The fact that these communities, and North Bellport specifically, have borne a disproportionate burden for the waste infrastructure of 2 million people across Long Island is clear. Brookhaven Town's own Anti-Bias Task Force wrote a scathing letter to the DEC about the environmental injustice facing this community in response to the Town's effort (now scrapped) to build a new ashfill beside the old landfill site. The portion of the project site South of the LIRR is in a NYS DEC Potential Environmental Justice Area due to its share of minority residents (<https://www.dec.ny.gov/public/911.html>). The site is across the street from Long Island's largest landfill which accepts the waste of TWO million people. There is also the municipal waste transfer station and materials recovery center. The site is also surrounded by multiple other Potential Environmental Justice Areas which will suffer the environmental impact of this mega-project. Across the street is also the Town of Brookhaven's BR-1 rezoning and proposed sale of 80+ acres of land for industrial/warehouse development. On the other side of the landfill is the Blackcreek Industrial site which is proposing a 500,000 square foot truck terminal. Northpoint also plans to buy 90+ acres adjacent to this site for additional warehouses. This area needs remediation not NY largest waste transfer station. Enough is enough. <https://therealdeal.com/tristate/2021/10/06/northpoint-development-plans-more-industrial-space-in-yaphank/> <https://libn.com/2021/10/20/bellport-site-heads-for-development-with-32-25m-sale/>

2) This proposal should be pulled because it is incomplete:

There is little information about the true economic, social, environmental impact of the warehousing scheme. There is no analysis of the environmental impact of clear-cutting/paving over hundred of acres of established woods for this project. Concerns about flooding in this area are far from incidental, and we would need an ecological analysis of this impact. There is no study to show what the social and economic impact of this massive deforestation will be on the air quality, the quality of life, and the economic future (home values of this area).

There is no analysis of the increased truck traffic associated with 3 million square feet of proposed warehouses and distribution centers, alongside NYS's largest waste transfer station. The air quality in North Bellport already is woefully polluted and ranks, according to the EPA in the 85-95th percentile nationally for environmental justice indicators including diesel, air particulate hazards, air toxic respiratory hazards.

There is no site included in the packet submitted to the public for review, despite references to this site plan in the Application for Financial Assistance. How can the community be expected to accept on faith the claims being made here, without something as basic as a site plan? Why was the site plan not included?

There is no analysis of the truck trips per day that will accompany this 2.5million square feet of warehouses and associated waste transfer station.

In addition, there is no analysis of the cumulative impact of the other industrial development already existing and proposed for this area. This includes the Great Gardens Anaerobic Digester/LI Compost, the active Brookhaven Landfill, the Brookhaven Transfer Station, BR 1 Rezoning, Black Creek Industrial proposed 500,000-square-foot truck terminal. Analyzing cumulative impacts is critical in understanding both the costs and the benefits of any proposed project, particularly for the communities who are impacted.

3) This application should be pulled because it is premature:

The project's description of the "benefits" of this initiative, specious as these might be from an environmental, ecological, and human life perspective, are themselves entirely speculative. All the benefits listed are dependent on these proposed warehouses' location next to a 6,000 ton/day waste transfer station. The thing is, this land is not zoned for a waste transfer station. Currently, as you know, Brookhaven Rail/ Winters Bros are planning to hop, skip, and jump over local zoning. So why would the IDA offer incentives for a plan which is at this point, entirely speculative in all the ways that matter; i.e. the land isn't even zoned appropriately for the whole project?

The IDA should be careful about seeming to "back" a project that has not gone through any of the appropriate reviews and is not appropriately zoned, a project which is highly contested, and in which even Gov. Hochul has warned against Winters Bros/ Brookhaven Rail's attempt to ram this thing through.

Again, the consideration of IDA benefits for this project is premature – see Citizen Campaign for the Environment's recent letter in opposition to the developer's clearcutting permit application and Winters/Northpoint's strategy of segmentation of public review of this project. Again, the developer abruptly pulled the clearcutting permit application.

4) The IDA is supposed to fund developments that would not occur without the incentives offered by the IDA. There is no evidence that the Brookhaven Rail/ Winter Bros proposal depends on the IDA's funding to occur. On Part VII q3, the company writes "given the high cost of construction and operating expenses on Long

Island, obtaining the agency's economic assistance is crucial to making the development of this facility feasible" and question 4 "Without the requested agency assistance, the applicant cannot proceed with the project." However there is no supporting information for these statements. Has the IDA undertaken any analysis on the company's claims that the project is not profitable or feasible without Sales Tax, MRT, and PILOT exemptions?

In fact, multi-billion dollar NorthPoint development was named the number one largest industrial developer by Real Capital Analytics – this firm does not need IDA support to incentivize it's developments.

The Town of Brookhaven did not provide any tax exemptions for Amazon's nearby warehouse in nearby Shirley, NY – yet the 110,658-square-foot warehouse was built. Why is the IDA's sales tax, mortgage recording tax and PILOT payments necessary to incentivize this type of warehouse development in one community but not in another?

5) Brookhaven has not had an approved solid waste management plan since 2003, and DEC does not have a regional plan. Competitors are already in business and coming online. The actual need for facilities is not known. So the idea that this is somehow an urgent need; there is no solid research saying this is so.

Our position is aligned with those at the Brookhaven Landfill Action & Remediation Group in that there needs to be a regional waste plan in place, with clear targets for waste reduction and accountability. This is the first step; and it must come before huge investments are made in new "exporting" waste infrastructure which will then steer the ship of our region's waste future from out of the vacuum of good planning.

Sincerely,

--

Ryan Madden (he/him)
Sustainability Organizer
Long Island Progressive Coalition
Office: 516-541-1006 x13
Cell: 914-924-3970
lipc.org

Jocelyn Linse

From: MICHAEL Harvey <outlook_9AB21C29704ADA3A@outlook.com>
Sent: Tuesday, December 7, 2021 1:09 PM
To: Lisa Mulligan; Jocelyn Linse
Cc: MICHAEL Harvey
Subject: Public Comment / NP Winters Long Island Industrial LLC

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

My wife and myself are totally opposed to the Winter Bros project
The devastation this facility will create is unimaginable. Wildlife, nature and the surrounding communities will suffer and will never recover.
2,461,000 square feet??? Will local fire departments be prepared to accommodate the security needs of this monstrosity?
How can such an important project avoid NOT going before the proper local, state and federal boards for approval?
Does the STB, which is a small federal entity, have more power and influence than our state and federal agencies?
The local communities have the right to know what is going on in their neighborhoods especially when there are significant environmental ramifications!
Where are our Representatives? Surely they will not permit this STD entity to have jurisdiction over such a massive endeavor??
If Winter Bros cannot come before the proper boards as all other projects are required to do then something is very wrong with their intentions.

Sincerely
Michael and Judith Harvey
Bellport Village

Jocelyn Linse

From: Jennifer DeVito <jenndevito@gmail.com>
Sent: Tuesday, December 7, 2021 2:04 PM
To: Lisa Mulligan
Cc: Jocelyn Linse
Subject: IDA Public Hearing, 8 December 2021 - Application by Winters Bros./Brookhaven Rail

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Jennifer DeVito
16 Patrician Lane
Medford, NY 11763

7 December 2021

Via email: lmulligan@brookhavenny.gov, jlinse@brookhavenny.gov

Re: IDA Public Hearing, 8 December 2021 - Application by Winters Bros./Brookhaven Rail

Dear Ms. Mulligan:

I am writing to voice my concern and frustration about the application by Winters Bros/Brookhaven Rail for financial assistance to impose yet more garbage and waste on an area that is already inundated by a gigantic pile of garbage. I live very close to the area in question; I smell the odors; I hear the noises and dodge the enormous trucks barreling to and from the landfill; my eyes and throat burn from whatever is in the air. I am painfully aware of the effect that decades of garbage dumping, toxic ash, and mismanagement has had on the environment- the water, soil, and air - in the surrounding areas.

So, I am flabbergasted that the Brookhaven Industrial Development Agency is considering offering financial assistance to a company that proposes to continue to burden this same area with more garbage, noise, fumes, and traffic - while also clearing the area of trees and the ecosystem that exists in that area now.

Winters Bros. has made a mockery of the concept of "transparency" - purporting to support dialog with the community while simultaneously working to avoid local zoning in order to get this project approved. The lack of regard for the impact this project will have on our quality of life and our health is upsetting. Winters Bros. is clearly attempting to circumvent a thorough and transparent process while also seeking taxpayer money to subsidize what amounts to environmental injustice.

I understand that the Brookhaven Rail proposal includes a twenty-year program of Payments in Lieu of Taxes (PILOT), which I find alarming. As a resident in the South Country Central School District, I cannot understand why students in a high-needs school district should be short-changed to support a project that will further affect these students who are already suffering from breathing in the fumes from trucks and the landfill and who will deal with ecological and quality-of-life issues that will no doubt continue to plague this area as a result of the waste mismanagement.

I am urging this body to reject Winter Bros.' application for financial assistance and, instead, put taxpayer funds towards sustainable industrial development and into industries that are not already thriving but do need support.

Thank you for your attention to this matter.

Sincerely,

Jennifer DeVito

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~~~~~

Jennifer DeVito

**James T. B. Tripp**  
**PO Box 655, 8 Gerard Street**  
**Bellport, New York 11713**

December 7, 2021

Lisa M. G. Mulligan, CEO  
Brookhaven Industrial Development Agency  
1 Independence Hill  
Farmingdale NY 11738  
[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)  
[jlinse@brookhavenny.gov](mailto:jlinse@brookhavenny.gov)

Re: Winter Bros Brookhaven Rail and Waste Transfer Project

Dear Ms. Mulligan:

We have reviewed your Public Notice regarding the provision of financial assistance to the Winter Brothers Brookhaven Rail and Waste Transfer Project (“the Project”). NP/Winters has applied for such assistance in connection with the acquisition of two parcels of land of some 271 acres, construction and equipping of almost 2.5 million square feet of so-called “rail contiguous” warehouse and distribution facilities and purchase of certain equipment. The financial assistance would encompass exemptions from mortgage recording taxes and sales and use taxes and abatement of real property taxes. The Town would acquire in the process certain leasehold interests.

These comments address, first, the application of SEQRA to Town financial assistance to the project, second, SEQRA segmentation and, third, exemption of the Project from Town land use permitting and environmental review by the Surface Transportation Board under the Interstate Commerce Commission Termination Act.

First, the granting of financial assistance by the Town through its IDA triggers SEQRA review where the impacts of the activity to which the financial assistance applies may be significant. ECL Section 8-0105(4)(i). The pertinent regulation, 6 NYCRR Section 617.2(b0(1)(i) provides that “...financial support

process is appropriately used to identify impacts and alternative ways of mitigating them.

By way of example, SEQRA review could result in minimization of impacts: impacts on the Carmans River and its groundwater system could be minimized by keeping the Project completely out of the 10 year time-of-travel watershed and minimizing clearing requirements; impacts on air quality could be minimized by requiring that all diesel trucks utilizing the facility must comply with current EPA heavy duty truck emission standards for particulates and NOx (see, e.g., the December 2013 NYC Air Code amendment that prescribes emission standards for all commercial carter and C & D diesel trucks operating in NYC); impacts of the transfer facility and operation could be minimized through state-of-the-art design requirements and operation protocols; visual, noise and air pollution impacts on surrounding communities could be reduced through provision of appropriate forested buffers. We also note that NYC established a Community Advisory Council to provide oversight over and to assure compliance with all conditions of the permit for the East 91<sup>st</sup> Street Marine Transfer Facility that was recently completed.

Sincerely,

James T. B. Tripp

cc.

Edward Romaine, Town Supervisor

Annette Eaderesto, Town Counsel

Peter Fontaine, Environmental Review Officer

Thomas B. Williams

Adrienne Esposito

## Jocelyn Linse

---

**From:** M GIVEY <melgivey@aol.com>  
**Sent:** Tuesday, December 7, 2021 3:03 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Request for Federal and State Review of the Brookhaven Rail LLC project

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Dear Ms. Mulligan:

We stand with many other residents of Brookhaven Town and NY State Governor Kathy Hochul in urging the U.S. Surface Transportation Board to "support a thorough federal review" of a proposal by Brookhaven Rail LLC (owned and operated by Winters Bros. LLC) to connect a rail parcel to a proposed waste transfer system that would **move 6,000 tons of waste per day from Brookhaven, and create an additional 2.5 million sq. ft. of industrial warehouses in an Environmental Justice area**. We support Gov. Hochul's request that the project undergo a review at both the federal and state level that would ensure transparency, full public input, and adherence to state and local zoning and environmental regulations.

Sincerely,  
Melissa Givey & Nathan Thompson  
21 Otis Lane  
Bellport, NY 11713

## Jocelyn Linse

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**From:** Lisa Mulligan  
**Sent:** Tuesday, December 7, 2021 3:08 PM  
**To:** Jocelyn Linse  
**Subject:** FW: Contact Form

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Tuesday, December 07, 2021 2:50 PM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

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• **Name**

Dr. Joseph Giani

---

• **Phone**

6317301501

---

• **Email**

[jgiani@southcountry.org](mailto:jgiani@southcountry.org)

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• **Message**

Industrial Development Agency of the TOB  
Having witnessed and experienced significant community interest and concern over environmental issues related to the Brookhaven landfill, the District respectfully requests this project go through appropriate reviews by federal, state and local authorities. In this review, our community residents should be included in the discussions, and have say in the matter.  
Thank you,

Joseph Giani, Ed.D  
Superintendent of Schools  
South Country Central School District

## Jocelyn Linse

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**From:** Anna Fletcher <alfbellport@yahoo.com>  
**Sent:** Tuesday, December 7, 2021 3:37 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Winter Bros Rail Project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Ladies/Gentlemen

I am writing in regard to the proposed project, not as a scientist or an attorney, but as a Brookhaven homeowner concerned about further environmental degradation of Long Island's landscape. NPR reported in 2019 that in the previous 50 years, we have lost about 25% of our songbird populations. This decline in bird populations is caused by loss of natural habitat and use of pesticides. The Winter Bros project raises numerous red flags. To cut down 1,000 trees without even a cursory environmental impact review reeks of government mismanagement, considering the loss of bird populations. I urge a thorough review of the impacts of this project on Long Island's ecology. Without these careful reviews, the current application must be denied.

Anna Lou Fletcher  
71 Tuthill Point Rd  
East Moriches, NY 11940

Sent from my iPad



## Jocelyn Linse

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**From:** eanne <eannehayesesq@aol.com>  
**Sent:** Tuesday, December 7, 2021 4:15 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** IDA meeting 12/8/2021

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan:

I write to express my opposition to the proposed waste transfer project and the IDA involvement therein. Please include this written statement in the record of your meeting tomorrow so that my comments are considered as fully as if I had appeared in person to speak.

The proposal is another adverse impact on the South Country community. Not only is it environmentally unjust to the community which already has a number of adverse land uses, but also it shifts the financial burden of the project, via IDA PILOTs, largely onto the South Country Central School District ("District"). By treating this school district differently from others, the proposal causes disparate impact on an already burdened community. Specifically, this District will shoulder approximately 70% of the lost taxes resulting from the PILOTs even though the project is purportedly for the benefit of the entire Town and, probably, for Suffolk County and Long Island, too.

As you can see, the financial impact on the District will reduce tax revenues to the school district which it would have received had there not been the PILOTs. Basically, the "reduction" of tax revenue (i.e., difference between full property tax and PILOTs) is borne largely by the District because approximately 70% of our property tax dollars go toward school taxes. That means that the District is bearing 70% of the loss of anticipated tax revenues for a project affecting the entire Town, County, Region. This is an inequitable allocation of real property taxes on this school District.

I leave it to others to detail the many failures of the Town of Brookhaven to develop a plan for waste disposal and to provide for community input into the planning therefor.

Sincerely,

E. Anne Hayes  
10 Price Street  
Bellport, NY 11713  
eannehayesesq@aol.com



December 7, 2021

Lisa M.G. Mulligan  
CEO, Brookhaven IDA & CEO, Brookhaven LDC  
One Independence Hill  
Farmingville, New York 11738

Re: December 8, 2021 Public Hearing re Proposed IDA Financial Support for  
Winter Brothers Rail Transfer Facility

Dear Ms. Mulligan:

For more than 20 years Friends of Wertheim has partnered with the Wertheim National Wildlife Refuge (Wertheim or the Refuge) to preserve critical South Shore habitat for migratory birds and native fauna and flora, while simultaneously enhancing the recreational and educational resources of the Refuge for the public at large. This letter is to express our concerns about providing IDA financial support for the proposed Winter Brothers rail transfer facility without necessary environmental review and is submitted in connection with the IDA public hearing scheduled for December 8, 2021.

The 2,550-acre Refuge, a federal facility administered by the U.S. Fish and Wildlife Service, is located on the South Shore of Long Island between Shirley on the east and Brookhaven hamlet on the west. The Refuge is bisected from north to south by the Carmans River, a New York State-designated Wild and Scenic River that is also part of the State's South Shore Estuary Reserve.

The Refuge is a regional center for hiking, fishing, hunting, canoeing, kayaking, bird watching, nature photography and other recreational activities. There has been a marked increase in visitors to the Refuge since the start of the pandemic, as it is a safe outdoor venue for socially distanced recreation. Visitors to the Refuge contribute to the local economy and generate sales taxes for state and local governments.

Operations like the proposed rail transfer station are of particular concern for the Refuge because of a history of pollution emanating from the Town of Brookhaven Solid Waste Management Facility in South Yaphank (the Landfill). Containment breaches discovered in the 2000's have led to leachate plumes contaminating Little Neck Run, a tributary of the Carmans River that in turn, as noted above, is the heart of the Refuge. Monitoring stations along Little Neck Run have detected elevated concentrations of Bisphenol-e, Diethyl Ether, Manganese and Ammonia attributable to the Landfill.

Our understanding is that the proposed 250+ acre rail transfer facility spans two or more watershed/drainage basin zones for the Carmans River. Accordingly, no IDA resolution authorizing financial support for the rail transfer facility should be adopted until a thorough and expert evaluation has been made of the potential for pollution from the facility reaching the Carmans River or its tributaries such as Little Neck Run and Yaphank Creek, whether through ground water or surface waters. That expert evaluation should be conducted by state, local and federal environmental regulatory authorities such as the DEC or the EPA.

If the expert evaluation reveals the risk of contamination of ground water or surface waters within the Refuge from operations of the rail transfer facility, then IDA financial support should be conditioned upon prevention, monitoring and remediation measures that are binding obligations of the owner/operator of the rail transfer facility.

Similarly, operation of the rail transfer facility will by its nature result in significantly increased rail traffic and truck traffic to and from the rail transfer facility. Accordingly, the necessary expert evaluation of adverse environmental impacts on the Carmans River and its tributaries from operation of the rail transfer facility should include within its scope the potential for adverse impacts from air pollution such as particulates from diesel exhaust emitted by trucks and trains.

In sum, no IDA resolution authorizing financial support for the rail transfer facility should be adopted unless and until 1) an evaluation of potential adverse environmental impacts on the Carmans River and its tributaries has been conducted by regulatory authorities with appropriate environmental expertise, and 2) the owner/operator of the rail transfer facility has entered into a binding agreement to prevent, monitor and/or mitigate any potential adverse environmental impacts.

Yours truly,

*Annelies F. Kamran*

Annelies Kamran  
President, Friends of Wertheim

cc:

U.S. Senator Chuck Schumer  
U.S. Senator Kirsten Gillibrand  
U.S. Representative Lee Zeldin  
Suffolk County Executive Steve Bellone  
Town of Brookhaven Supervisor Ed Romaine  
Suffolk County Legislator James Mazzarella  
Town of Brookhaven Councilman Michael Loguercio

## Jocelyn Linse

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**From:** Elisabeth Wingate <elisabeth@elisabethwingate.com>  
**Sent:** Tuesday, December 7, 2021 5:18 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Winters Bros/ Brookhaven Rail proposal

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a member of the Bellport Brookhaven community I want to voice my objection to the unfair process by which Winters Bros/ Brookhaven Rail is trying to RAILROAD a massive waste rail transfer into an overburdened environmental justice community directly across the street from the troubled Brookhaven Landfill at the taxpayers' expense.

It is outrageous that they are attempting to circumvent important zoning regulations and undo the conservation easement and clear one of the last wooded areas in an area that has already been dealing with the Landfill for fifty years, all at taxpayer expense.

**This should never be permitted to happen.**

Elisabeth Wingate & Ronald Kawitzky  
32 Brewster Lane  
Bellport, NY 11713



Long Island Association  
300 Broadhollow Road, Suite 110W  
Melville, NY 11747

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December 7, 2021

Lisa Mulligan  
Director of Economic Development  
CEO of the Industrial Development Agency  
Town of Brookhaven

RE: Long Island Association Support of NorthPoint Development LLC project

Dear Ms. Mulligan:

The Long Island Association is supportive of NorthPoint Development LLC's application to the Town of Brookhaven Industrial Development Agency for their planned industrial buildings at Brookhaven Rail Terminal.

This project is comprised of four industrial buildings totaling approximately 2.5 million square feet. We are supportive because of the significant projected private investment and job creation resulting from the construction and operation of the project. The developer estimates that a capital investment of more than \$400 million will be made at the site, resulting in the creation of more than 1,100 construction jobs and 1,000 permanent jobs, with additional indirect economic benefits. The innovative design allows the rail to go adjacent to the building, maximizing the efficiency of their ability to store and transfer goods. This project also has the potential to alleviate the supply chain challenges our region is facing.

We ask that you consider the projected economic impacts that NorthPort Development LLC's application will have on our region.

Sincerely,

Matt Cohen  
President & CEO

## Jocelyn Linse

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**From:** bvamail@brookhavenvillageassociation.org  
**Sent:** Tuesday, December 7, 2021 5:55 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse; cciervo64@gmail.com  
**Subject:** NP/Winters Long Island Industrial, LLC / IDA Public Hearing Comments

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan

The Brookhaven Village Association, founded in 1906 and incorporated in 1944, is the oldest civic association in continuous service in the Town of Brookhaven. We represent thousands of residents in our goal to protect and preserve our community, our environment, our health and quality of life. On behalf of our residents, we are deeply committed to this mission and therefore we herein state our vehement opposition to the IDA's proposed financial assistance to NP/ Winter Bros. Long Island Industrial LLC. for the proposed Brookhaven Rail Project and any portion or aspect of it including land acquisition and any construction.

Our community shares Governor Hochul's concerns in a November 29th letter to Surface and Transportation Board that this entire, unprecedented project, as a whole, is completely uncertain of its impacts on ours and surrounding communities and our environment. It has not gone before the proper process of federal review. It has not been before local boards for zoning, land use or environmental reviews with public hearings and community input. The entire project has not been reviewed by federal, local and state health and environmental agencies. So how can the IDA offer financial assistance?

In short, the IDA is putting the cart before the horse at our community's expense.

Until the entire project, not in bits and pieces, is thoroughly reviewed on all federal and local levels with oversight from health and environmental agencies with full disclosure to the surrounding communities, no financial assistance from the IDA should be determined or granted.

With respect,

Julia Villacara  
Brookhaven Village Association, Quality of Life Committee Chair

## Jocelyn Linse

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**From:** JOSH DOTSON <joshuadotson@mac.com>  
**Sent:** Tuesday, December 7, 2021 6:36 PM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a long time resident of Brookhaven Hamlet and Bellport Village I OPPOSE any assistance to the Brookhaven Rail Project until due diligence and environmental impact can be properly assessed

Josh Dotson Studio Inc.  
Set Design / Prop Styling  
917.488.4643  
[WWW.JOSHDOTSON.COM](http://WWW.JOSHDOTSON.COM)  
7 River Lane  
Brookhaven, NY 11719

## Jocelyn Linse

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**From:** john erdman <johnerdman7@gmail.com>  
**Sent:** Tuesday, December 7, 2021 8:11 PM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I am a resident of Brookhaven Hamlet, 320 Beaver Dam Road, I am absolutely opposed to this plan. We need rather to rehabilitate the land around the dump. John Erdman



## Jocelyn Linse

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**From:** Beverly Allan Starke <cookecontemporary@gmail.com>  
**Sent:** Tuesday, December 7, 2021 8:23 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Please say NO!

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

I live in Brookhaven Hamlet and have endured the nasty smells and fumes from the dump and think it is time to say enough is enough!

The proposed waste transfer station needs to find another home.

Please see to it that we and our precious land have a much needed respite from garbage.

Sincerely,  
Beverly Allan Starke

**Jocelyn Linse**

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**From:** brookhaven@optonline.net  
**Sent:** Tuesday, December 7, 2021 8:44 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Comment to the Dec 8 IDA public hearing on the application for financial assistance of NP/Winters Long Island Industrial, LLC, to acquire 271 acres in Yaphank

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms Mulligan,

My name is Janet Schlock and I have been a resident of Brookhaven Hamlet since 1998. I am submitting the below as my comment to the Dec 8 IDA public hearing on the application for financial assistance of NP/Winters Long Island Industrial, LLC, to acquire 271 acres in Yaphank.

I have been following the developments related to the proposed development of the property in Yaphank (now the Winter Brothers Application), and it disturbs me greatly as there have been a number of different proposals that seem to shape shift as they meet opposition from the public. The fact that the I am aware of what is going on is amazing since the town, and the applicants seem to be doing their best to keep this effort out of the public view. Likewise, the actions taken by the town and the applicants appear to be borderline non-compliant in that there appears to be a quest to process this effort through (different agencies) and keep the proposed development out of any typically required environmental reviews. Why has this effort been kept so quiet?

It appears to me that the Town of Brookhaven and representatives thereof seem to be unusually interested in / supportive of the effort to develop the noted property. This could be construed as the appearance of a conflict of interest. In all actions involving public property, or actions that impact the publics quality of life, both elected officials and persons under the employ of that public entity should be mindful to assure that adequate public notice has been given, and that the required environmental reviews are conducted. Both our elected officials, and persons under the employ of the Town of Brookhaven are stewards of our local environment. Actions taken today will be permanent and have a lasting environmental impact on our locale.

Please take the time to understand what the costs to our community and environment will be. Conduct the proper local and federal reviews with EPA oversight. Be good stewards of the Town of Brookhaven, protecting both the environment and those who call the Town of Brookhaven home.

Please put the citizens of the Town first. Please deny the Winter Brothers application.

Respectfully,

Janet M. Schlock

## Jocelyn Linse

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**From:** Gary Schneider <garyschneider7@gmail.com>  
**Sent:** Wednesday, December 8, 2021 7:25 AM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Lisa M.G. Mulligan,

I live at 320 Beaver Dam Road, Brookhaven Hamlet. I need to add my name to those opposed to the Winter Bros. Brookhaven Rail Project. The impact on the environment and our community would be devastating.

Gary Schneider

## Jocelyn Linse

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**From:** Carol And Rich Capaldo <capaldo29@optimum.net>  
**Sent:** Wednesday, December 8, 2021 7:32 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Proposed financial assistance to Winters Bros.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Sir or Madam:

The very idea that the Industrial Development Agency ( IDA) would approve financial assistance to Winters Bros. for a proposed transfer facility without any review by local boards for zoning, land use or environmental impact is mind boggling and in our view illegal.

We oppose any assistance before all federal, state and local agencies review the plan, hold public hearings and complete all the requisite studies on the impact to the area and its surrounding neighbors.

The fact that the IDA would even consider assistance at this time is both deplorable and unconscionable.

Sincerely,

Richard Capaldo & Carol Brennan-Capaldo  
33 Chapel Avenue  
Brookhaven, NY 11719

Sent from my iPad

## Jocelyn Linse

---

**From:** Shoshana Hershkowitz <shoshanahershkowitz@gmail.com>  
**Sent:** Wednesday, December 8, 2021 8:02 AM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** IDA/ Winters Bros public comment

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

My name is Shoshana Hershkowitz, and I am a resident of South Setauket. I object to the IDA considering financing environmental injustice in the community of North Bellport. For too long, this minority community has borne the brunt of Long Island's solid waste crisis. Enough is enough. We need a regional solid waste plan that doesn't harm communities of color, and protects our environment. The proposed Winters Bros. plan is not that.

Shoshana Hershkowitz  
10 Tracker Lane  
South Setauket, NY 11720

## Jocelyn Linse

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**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:23 AM  
**To:** nyctrainer@aol.com  
**Cc:** erna.cuenin@gmail.com; loretta.drew@icloud.com; tom@jedjohnson.com; jay@jedjohnson.com; guidi.john@gmail.com; aschloff@gmail.com  
**Subject:** RE: Winter Bros.

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** nyctrainer@aol.com <nyctrainer@aol.com>  
**Sent:** Tuesday, December 07, 2021 6:07 PM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Cc:** erna.cuenin@gmail.com; loretta.drew@icloud.com; tom@jedjohnson.com; jay@jedjohnson.com; guidi.john@gmail.com; aschloff@gmail.com  
**Subject:** Winter Bros.

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To who it may concern,

I shutter to think of yet another unbridled developing of open land in our once pristine and beautiful community. Why I say "once pristine & beautiful" community is simply that once the Brookhaven dump was started many years ago with a promise of closing at a specified date that has come & gone many times, I think we can assume this project will be yet another boondoggle from our local government following the same worn path. It is amazing how this has gotten thru with the help of loopholes & local leaders turning their collective heads. Shameful.

With sincere concern,

John DeStefano

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:24 AM  
**To:** marie gocs  
**Subject:** RE: NO WAREHOUSES

Thank you for your comment. It will be shared with the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** marie gocs <tangohold@gmail.com>  
**Sent:** Tuesday, December 07, 2021 10:23 PM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** NO WAREHOUSES

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I have lived here for 51 years n have tried to maintain a protective attitude to save this precious environment which has included protecting the Carmen's River  
SO I DO NOT WANT 1,000 TREES DESTROYED AND DO NOT WANT A OVERSZED RECYCLING WAREHOUSE TO BE BUILT IN THIS AREA  
SINCERELY CONCERNED  
MARIE GOCS

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:25 AM  
**To:** nellbard@gmail.com  
**Subject:** RE: Contact Form

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Wednesday, December 08, 2021 7:30 AM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

---

• **Name**

Nell Bard

---

• **Phone**

631-286-2340

---

• **Email**

nellbard@gmail.com

---

• **Message**

Because I work full time I cannot attend this hearing. Still I want my opposition to this project to be heard. I am a Sayville native and resident of Brookhaven hamlet for almost 40 years and am horrified at the ecological and social destruction caused by Brookhaven town's short-sighted and damn-the-surrounding-community waste management. This project is another evasion of our responsibility to properly clean up our mess. To further insult us, our own taxpayer dollars will be diverted to pay for this debacle. Stop destroying North Bellport-Yaphank and start healing this ecologically important and politically abused watershed and neighborhood.



## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:25 AM  
**To:** Debbie Deverall  
**Subject:** RE: Proposed transfer facility

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenlhc.org

---

**From:** Debbie Deverall <debbiedeoverall@yahoo.com>  
**Sent:** Wednesday, December 08, 2021 8:24 AM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Proposed transfer facility

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Sir or Madam:

The very idea that the Industrial Development Agency ( IDA) would approve financial assistance to Winters Bros. for a proposed transfer facility without any review by local boards for zoning, land use or environmental impact is mind boggling and in our view illegal.

We oppose any assistance before all federal, state and local agencies review the plan, hold public hearings and complete all the requisite studies on the impact to the area and its surrounding neighbors.

The fact that the IDA would even consider assistance at this time is both deplorable and unconscionable.

Sincerely,

Deborah A. Deverall, LCSW  
240 S Country Rd  
Brookhaven, NY. 11719

Sent from Yahoo Mail for iPad

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:26 AM  
**To:** alissafishbane@hotmail.com  
**Subject:** RE: Contact Form

Thank you for your comment. It will be provided to the IDA Board of Directors.

---

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Wednesday, December 08, 2021 8:53 AM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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• **Name**

Alissa Fishbane

---

• **Phone**

5615310647

---

• **Email**

[alissafishbane@hotmail.com](mailto:alissafishbane@hotmail.com)

---

• **Message**

I am writing to strongly oppose tax breaks or any public support to Winter Bros / Brookhaven Rail. The plan doesn't effectively assess the environmental impact, it overtakes important conservation easements, it would be located in a community that is already overly and severely impacted by previous environmental harm due to the landfill - and not zoned for waste transfer. Instead, I urge Brookhaven to take responsibility for creating an approved solid waste management plan and to respect the protected natural areas we have left. We can then go from there. In no way should taxpayer dollars (breaks) be given to this company, we don't want them in and they don't need the breaks. I urge you to please take responsibility for our environment and our community most impacted - and already harmed - in this area. We should be focusing only on efforts to roll back that harm and make improvements to health and living standards. Thank you for your consideration.

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:27 AM  
**To:** lhotskygregg@gmail.com  
**Subject:** RE: Contact Form

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenlhc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Wednesday, December 08, 2021 9:25 AM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

---

• **Name**

Gregg Lhotsky

---

• **Phone**

917-750-1999

---

• **Email**

lhotskygregg@gmail.com

---

• **Message**

It's not enough that Winters Bros/ Brookhaven Rail is trying to RAILROAD a massive waste rail transfer into an overburdened environmental justice community directly across the street from the troubled Brookhaven Landfill, they want taxpayer funding to do this.

It's not enough that Winters Bros/ Brookhaven Rail has sought to skip local zoning and use the federal Surface Transportation Board to push New York State's largest waste transfer station through, they want the taxpayer to offer them incentives to degrade our air, water, quality of life, and continue the public health assault on North Bellport and other proximate areas.

It's not enough that Winters Bros/ Brookhaven Rail is attempting to undo the conservation easement and clear one of the last wooded areas in an area that has already been dealing with the Landfill for fifty years, they want us to subsidize this assault on our ecological and human health.

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:29 AM  
**To:** Karleen Erhardt  
**Subject:** RE: Brookhaven Rail LLC

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

-----Original Message-----

From: Karleen Erhardt <kerhardt@optonline.net>  
Sent: Tuesday, December 07, 2021 8:26 PM  
To: Lisa Mulligan <lmulligan@brookhavenny.gov>  
Subject: Brookhaven Rail LLC

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

I am strongly opposed to the proposed Brookhaven Rail LLC project. The location is too close to the already overloaded Brookhaven landfill and would compromise protection of the Long Island Pine Barrens, an area which protects drinking water for thousands of Long Islanders. The treasure that is Long Island's aquifer, a rare geological gift, provides pure and FREE drinking water critical to the health of thousands of Long Island residents. There is already enough activity in this area of Suffolk County. Surely, Brookhaven Town can locate another less harmful location for a dump.

Yours truly,  
Karleen Erhardt  
Port Jefferson

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:34 AM  
**To:** Owner  
**Subject:** RE: Public Comment/IDA Hearing on Winter Bros. Rail Project

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

-----Original Message-----

From: Owner <bakerdc@optonline.net>  
Sent: Wednesday, December 08, 2021 7:08 AM  
To: Lisa Mulligan <lmulligan@brookhavenny.gov>  
Subject: Public Comment/IDA Hearing on Winter Bros. Rail Project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

This email serves to oppose the financial assistance to the massive industrial project until the reviews, hearing and studies take place and we know what this will mean to our communities health, environment and quality of life.

Thank you.

Carolyn Baker  
Suffolk County Resident  
15 Stillwood Rd.  
Brookhaven, NY 11719  
516-297-6493

## Jocelyn Linse

---

**From:** Gmail <thadoneil@gmail.com>  
**Sent:** Tuesday, December 7, 2021 7:52 PM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Cc:** pania rose  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

My name is Thaddeus O'Neil and I am a lifelong resident of Brookhaven Hamlet. I currently reside here with my wife, Pania Rose, and two young children, ages 2 and 9. I am submitting the below as my comment to the Dec 8 IDA public hearing on the application for financial assistance of NP/Winters Long Island Industrial, LLC, to acquire 271 acres in Yaphank.

There is, regrettably, no polite way to put this: The current hearing is another duplicitous attempt in a series of duplicitous attempts to not only bring more harm to the dignity, health and welfare of our community and environment for the sake of profit, but to have us foot the bill to boot for that privilege. Laughable if it weren't so downright despicable.

I have witnessed generations of my community elder activists fight the good fight against a half-century-year-old lie to close the Brookhaven Landfill only to watch its physical mass outstrip it's moral deception to become the largest geographical feature in our community towering over our historic Carmen's River Watershed and Great South Bay.

The Winter Bros. Brookhaven Rail Project is yet another egregious affront to the health and wellbeing of our communities' many for the profit of a foreign few.

The IDA hearing for Brookhaven's financial assistance to a massive project whose true costs - those born by our communities and environment - are currently unknown without the proper process of federal and local reviews. Until this project is thoroughly reviewed and vetted on federal and local levels with EPA oversight, any consideration of the project's actual execution let alone countenancing granting it financial assistance should be strictly off the table.

I urge you to deny said Winter Bros. application.

Sincerely,

Thaddeus O'Neil

## Jocelyn Linse

---

**From:** Elettra Wiedemann <elettraw@gmail.com>  
**Sent:** Wednesday, December 8, 2021 9:37 AM  
**To:** mulligan@brookhavenny.gov  
**Cc:** Jocelyn Linse  
**Subject:** Waste Disposal Proposal

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

As a resident of Brookhaven, I am very concerned about the momentum being gained by the Winter Bros Brookhaven Rail Project despite the fact that it has not undergone proper processes of federal review, local zoning, environmental reviews, etc. I agree with Governor Hochul that an industrial project of this size and scope must go through the proper democratic and transparent review processes. As Winter Bros are asking for financial assistance from taxpayers/the IDA, we have a right as citizens to access and participate in full and thorough – not piecemeal – federal, state and environmental reviews to determine whether tax dollars should go toward projects like this. Additionally, input from the immediate surrounding communities needs to be carefully and sensitively considered.

Sincerely,  
Elettra Wiedemann  
20 Livingston Rd  
Bellport, NY 11713

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 9:42 AM  
**To:** BrookhavenIDA - Contact Form  
**Subject:** RE: Contact Form

Thank you for your comment. It will be provided to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Wednesday, December 08, 2021 9:41 AM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

---

• **Name**

James Kuerschner

---

• **Phone**

6468086701

---

• **Email**

james.kuerschner@gmail.com

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• **Message**

Hello, I am a local resident at 1 Overlook Road in Brookhaven and I'd like to express serious concern over the new waste project. Until the entire project is reviewed on federal and local levels with EPA oversight, no financial assistance for this project should be determined. We need to ensure that our local environment is protected, and consider economic development that is sustainable, forward thinking, and considerate of the health of our local communities. Thank you.



**Jocelyn Linse**

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**From:** jessie7122@aol.com  
**Sent:** Wednesday, December 8, 2021 10:20 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Tree Removal at site of Proposed Waste Transfer Station in Yaphank

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To: Brookhaven Industrial Development Agency

Please stop the removal of 1000 trees in Yaphank until Brookhaven Town residents and the Brookhaven Town Board have an opportunity to provide input to the proposed waste transfer station.

All local permitting and zoning processes along with the appropriate environmental studies should be followed for a project of this size and impact. This proposed development will be a fixture in Brookhaven for generations to come.

We need to think carefully before moving forward .

Thank you,  
Louise Goldstein  
Bellport

Michael Gaffney  
3 Beaverbrook Drive  
Brookhaven, NY 11719  
[mhgaff@gmail.com](mailto:mhgaff@gmail.com)

8 December 2021.

Lisa M.G. Mulligan  
CEO Brookhaven Industrial Development Agency  
& CEO Brookhaven Local Development Corporation  
[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)  
[jlinse@brookhavenny.gov](mailto:jlinse@brookhavenny.gov)

Subject: Brookhaven Industrial Development Agency (IDA) a public hearing for financial assistance to the proposed Winters Bros. Brookhaven Rail project.

Dear Ms. Mulligan:

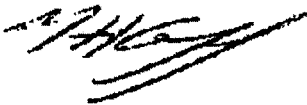
I am writing with respect to submit a public comment with the proposed Winter Bros. Brookhaven Rail project.

As a safety engineer on Long Island for over 40 years, I am very familiar with the risk of a large proposal such as this transfer station and moving head without addressing fundamental issues such as (but not all inclusive):

- Does this plan address the primary issue, and that is the comprehensive waste management program for Long Island?
- A detailed Risk/Benefit Analysis
- Feasibility of the success of the project without significant changes, not only in construction but in its eventual decommissioning;
- Understanding the environmental impact of the station to the community,
- New regulations that would be required;
- Cost and impact to local residents and infrastructure that will be caused by the project.

In consideration of these and other risks, and as a Brookhaven Town resident, I strongly recommend that a project such as this that will impact our region for generations go through full review processes to minimize both the financial and safety risk to our residents.

Thank you for your consideration.



## Jocelyn Linse

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**From:** Annie Rose <ar5517@gmail.com>  
**Sent:** Wednesday, December 8, 2021 10:22 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Review of Winter Bros Brookhaven Rail project

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan:

As a Bellport-Brookhaven resident, I am very concerned about the proposed Winter Bros Brookhaven Rail project. I'm worried about our land and community--but most of all, I'm worried that the project has not gone through the proper processes and reviews, and has been proceeding without transparency and input from the public.

I know Gov Hochul has requested a thorough review of the project, and I urge you to consider it. Many thanks for listening to Brookhaven residents on this urgent matter affecting us all.

Sincerely,  
Annie Farber  
17 South Howells Point Road  
Bellport, NY

## Jocelyn Linse

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**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 10:23 AM  
**To:** BrookhavenIDA - Contact Form  
**Subject:** Re: Contact Form

Thank you for your comments. They will be provided to the IDA Board of Directors.

Lisa M.G. Mulligan  
CEO Brookhaven Industrial Development Agency  
CEO Brookhaven Local Development Corporation  
One Independence Hill  
Farmingville, NY 11738  
Phone: 631 451-6563  
Cell: 631 987-8364  
Fax: 631 451-6925  
Email: [lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)  
Web: [www.brookhavenida.org](http://www.brookhavenida.org)  
[www.brookhavenlhc.org](http://www.brookhavenlhc.org)

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**From:** [lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov) <[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)> on behalf of BrookhavenIDA - Contact Form <[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)>  
**Sent:** Wednesday, December 8, 2021 10:17 AM  
**To:** Lisa Mulligan <[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

• **Name**

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SAUNDRA STEWART

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• **Phone**

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9167169379

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• **Email**

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PSYKICH@YAHOO.COM

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• **Message**

Any LANDFILL needs to be okayed by government oversight agencies. Putting entire community at risk is unconscionable!

## Jocelyn Linse

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**From:** Michael Lipson <lipsonlaw@yahoo.com>  
**Sent:** Wednesday, December 8, 2021 10:30 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

**CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

As Brookhaven Hamlet residents living within the Carmans River/Beaver Dam Creek watershed, we are writing to you to voice our extreme concern and opposition to today's resolution before the IDA, concerning the offering of any financial assistance to, or approval of, Winter Bros.' proposed Rail Project.

We understand that Winters Bros. has proposed building a 228-acre waste processing/transfer facility off Horseblock Road in Yaphank, which, as planned, would process up to 2,000 tons a day of debris from construction and demolition projects and ship the waste by rail to out-of-state landfills.

The Winter Bros. Rail Project threatens the clearing of hundreds of acres and destruction of thousands of trees within the Carmans River/ Beaver Dam Creek watersheds, and the building of a massive \$182 million waste transfer station, which will detrimentally impact of our environment.

We urge the IDA to unanimously reject the resolution. We also urge that no further IDA action on the proposed project proceed in the absence of completion of the required regulatory environmental impact studies, full disclosure of the project and its principals, and a full and fair opportunity for informed public comment on the project.

Dated: December 8, 2021

Respectfully submitted,

Michael Lipson & Jeanne Schaefer  
369 South Country Road  
Brookhaven, NY 11719

## Jocelyn Linse

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**From:** John Knapp <jknapp50@gmail.com>  
**Sent:** Wednesday, December 8, 2021 10:29 AM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** Public Comment for NP/ Winters Long Island Industrial LLC.

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a Brookhaven Hamlet resident for 41 years I urge denial of this proposition to construct a waste transfer station in Yaphank. The environmental impact would be devastating to the immediate area, as well as the surrounding communities.

Regards,

John Knapp

8 Marydale Lane

Brookhaven, NY 11719



Virus-free. [www.avast.com](http://www.avast.com)

## Jocelyn Linse

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**From:** sandy bianco <loosesand@yahoo.com>  
**Sent:** Wednesday, December 8, 2021 10:31 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** RE NP/Winters Long Island Industrial, LLC,

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Ms. Mulligan,

I am a concerned resident and homeowner of Brookhaven Hamlet who is completely opposed to the Winter Bros.Rail Project. During this time of severe climate events, the town of Brookhaven should continue to search for sustainable plans for the environment. Allowing the WB Rail project to go forward is detrimental to any ecological goals and unconscionable for any town to approve.

Removing over 1000 trees, decimating over 250+ acres of woods, for the purpose of transporting and storing waste continues to burden our area which is already receiving thousands of tons of garbage daily from other towns at the Brookhaven Landfill.

Enough is enough. Stop encouraging and financing this project in its entirety.

Thank you,  
Sandra Bianco

## Jocelyn Linse

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**From:** Jackie Dennis Subhash <jacqueline.subhash@gmail.com>  
**Sent:** Wednesday, December 8, 2021 10:39 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** Winter Bros Brookhaven Rail Project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

As a resident of Brookhaven, I am very concerned about the momentum being gained by the Winter Bros Brookhaven Rail Project despite the fact that it has not undergone proper processes of federal review, local zoning, environmental reviews, etc.

I agree with Governor Hochul that an industrial project of this size and scope must go through the proper democratic and transparent review processes.

As Winter Bros are asking for financial assistance from taxpayers/the IDA, we have a right as citizens to access and participate in full and thorough – not piecemeal – federal, state and environmental reviews to determine whether tax dollars should go toward projects like this. Additionally, input from the immediate surrounding communities needs to be carefully and sensitively considered.

Regards,  
Jacqueline Subhash



## Jocelyn Linse

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**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 10:40 AM  
**To:** Claire Goad  
**Subject:** Re: comments on the Winter Bros. Rail Project

Thank you for your comment. It will be provided to the Brookhaven IDA Board of Directors.

Lisa M.G. Mulligan  
CEO Brookhaven Industrial Development Agency  
CEO Brookhaven Local Development Corporation  
One Independence Hill  
Farmingville, NY 11738  
Phone: 631 451-6563  
Cell: 631 987-8364  
Fax: 631 451-6925  
Email: [lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)  
Web: [www.brookhavenida.org](http://www.brookhavenida.org)  
[www.brookhavenldc.org](http://www.brookhavenldc.org)

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**From:** Claire Goad <[cagoad@verizon.net](mailto:cagoad@verizon.net)>  
**Sent:** Wednesday, December 8, 2021 10:37 AM  
**To:** Lisa Mulligan <[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)>  
**Subject:** comments on the Winter Bros. Rail Project

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To whom it may concern:

My name is Claire Goad and I live in South Haven. I was also President of the Friends of Wertheim National Wildlife Refuge for 17 years and am still a board member and I taught at Frank P. Long School for 20 years.

My husband and I moved to South Haven 53 years ago after he served in the army. A large part of our decision was Wertheim National Wildlife Refuge south of us and the farmland north of us. Then in 1974 Brookhaven Town decided to build a landfill in our "backyard". The smell followed along with the sea gulls flying to the dump which meant we often had to wash the laundry again after we took it in. We were promised many times by the Town that the landfill was going to close - needless to say that never happened. The smell became horrendous - our children would be playing with friends outside and often asked to come inside because the smell was so bad. A number of years later the landfill polluted Little Neck Run which flows into Carmans River which in turn flows through Wertheim National Wildlife Refuge.

The smell became worse as time passed. I was subbing at South Haven School the last 2 months of the school year. The students, grades kindergarten through 6th grade, were excited about going to South Haven Park for the end of year picnic. When we got there Mr. Havens opened the door of the bus stood there for a moment and then turned and told the students we would have to have our picnic back at the school because the smell was horrendous!! Needless to say they were very disappointed. I started teaching at Frank P. Long School in 1981 and I knew if I didn't smell the landfill when I was getting in the car we would smell it all day at school and vice versa. There were many days when it was hard to teach

and hard for the children to learn because the smell was so bad. Then teachers and staff were getting cancer while teaching or in retirement. Here in South Haven in 10 homes on Montauk Hwy - there were at least 10 cases of cancer 5 of them died. We don't know about the neighbors who moved.

Then came the ash - our window sills have had "black dust" on them ever since - the smell wasn't as bad - but after years of breathing in the smell from the landfill - we are now breathing in the ash. Just recently we were told that approximately 50% of the ash is toxic. Because of the above the massive project that the Winter Brothers are putting forward should not happen! Our communities have been through enough!!! The Winter Brothers/Brookhaven Rail application should not even be considered. If you haven't lived here or been a student or teacher at Frank P. Long School you have no idea what it has been like to be near the landfill/ashfill.

It is my understanding that Brookhaven Rail has applied to the Town for permission to clear the property of 1,000 trees to have room for the industrial complex and waste transfer station. Add to this the increase in garbage truck traffic to and from such a facility - those of us who live here have been through enough - **IT IS TIME FOR BROOKHAVEN TOWN TO THINK ABOUT OUR COMMUNITIES AND DO THE RIGHT THING - MAKE THE RIGHT DECISION FOR THOSE OF US WHO LIVE HERE AND PAY TAXES.** Plus the trees should remain there to help slow down climate warming and pollution. They must be required to apply for every permit - plus if needed we will get in touch with our state and federal officials concerning it's location and what they are planning to do. It's past time for Brookhaven Town to **PROTECT** those of us who live here and/or go to Frank P. Long School. Please deny their application.

Sincerely,  
Claire Goad

## Jocelyn Linse

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**From:** Claire Goad <cagoad@verizon.net>  
**Sent:** Wednesday, December 8, 2021 10:49 AM  
**To:** Jocelyn Linse  
**Subject:** Fwd: Brookhaven Town's wanting to change 75 acres next to the ashfill from residential to industrial

To whom it may concern:

My husband and I purchased our home in South Haven 52 years ago. When we did this area was "pristine" - there was Wertheim National Wildlife Refuge across the street from us and the South Haven School. Then Brookhaven Town decided to open a landfill in 1974. It didn't take long for the smell to reach all of our homes in Bellport, North Bellport, Brookhaven and South Haven. The seagulls loved the landfill - however we could no longer hang our laundry out if we wanted it to be clean when it dried. As time went on our children would be playing outside and they started complaining about the "bad smell" - it all depended on where the air was blowing that day. And of course everyone who lived and/or worked here was breathing this air every day.

We were promised many, many times that the landfill would close; however we all know that this never happened. I am a teacher and was "substitute teaching" in Bayport, South Country and South Haven once both of our sons were in school. One year during the last week of school I was in South Haven School teaching kindergarten - the children were all looking forward to a picnic at South Haven Park. Mr. Havens said he would put the students on the bus and I could meet them there. That afternoon I received a phone call just before I left for the park - it was Mr. Havens and he said, "There has been a change in plans - we are taking the bus back to the school - so please meet us there." It turns out the smell was so bad they never even got off the bus. Needless to say all of the students (kindergarten thru 6th grade) were very disappointed.

I started teaching 5th grade at Frank P. Long in 1981, For the first 5 years I taught Language Arts (I should explain - we had 4 5th grade classes in the cluster.) For the last 15 years I taught Science to the 4 classes. As time went on the smell got much worse - I knew if I didn't smell it at home when I got in the car that we would smell it all day at school and vice versa. The PTA purchased a fan for every classroom - I brought one in from home - and then bought 2 more fans for my classroom. In the spring and early fall it would be brutal some days - very hot and we couldn't open the windows because the smell would get even worse. So there we all sat trying to teach and learn with sweat pouring down everyone.

There were times when they would have all the 5th grades go to the small gym in the front of the building - it wasn't as hot as our classrooms because it had very small windows up near the ceiling - so there was less smell and it was also cooler. During this time I found out that the Town had a person who would come and talk with our students about the landfill. She did an excellent job and answered any questions they had. After this we took 2 classes to the landfill on 2 separate days. Back in those days they gave us a tour of the recycling plant and then talked about "the mountain" as the students called it. By this time many of the school staff and homeowners were having various health problems - with allergies and/or asthma - however soon many teachers and staff at the school and residents in the above neighborhoods came down with cancer. To give you some idea counting just 10 homes on Montauk Hwy in South Have 10 people have had cancer - 5 died and 5 are alive. Many teachers and staff at Frank P. Long have come down with cancer and many have died. However, Brookhaven Town's response is the cancer cases for the school and the surrounding areas is "It's a normal percentage of cancer cases." Needless to say those of us who live and/or work here disagree.

In 1996 instead of closing the landfill as we were promised many times they built Cell 5. However, when we asked about it we were told they were not building it. When my classes took the "Landfill Tour" that year I brought the school's video camera (back then it was big and rested on my shoulder when it was in use). I soon had pictures of the new Cell 5 that they weren't building. When we finally heard that they were closing the landfill we all thought FINALLY!!! Then we found out that an ashfill was taking it's place!! We still had a smell - however the worst thing was the blowing ash - it is very tiny particulates - once again those of us who live here are breathing it in 24 hours a day!! And we are still doing so. My window sills between the screens and the windows have had "black dust" on them ever since.

This ashfill will close in a few years and the Town recently made plans for a new ashfill right next to the current one. We were all able to stop this by working together with everyone who lives here and the Friends of Wertheim National Wildlife Refuge. I belong to Friends of Wertheim NWR and was it's president for 17 years - during this time the landfill polluted Little Neck Run which goes into Carmans River; this makes it very important that we work together to protect Carmans River, the Refuge and where we all live.

Within this last month the Town told everyone living in Brookhaven Town that a number of years ago they purchased 126 acres adjacent to the ashfill. Most of the acres are wooded and zoned residential. It was our understanding at the time that the purchase was to act as a "buffer" between the landfill/ashfill and Yaphank Creek which runs into Carmans River. It is important to note that Yaphank Creek is in excellent condition. The Town now wants to rezone 75 acres of this property from residential to industrial. This way they can sell the land for factories or other industrial uses. At this time the chances of pollution from the buildings polluting the air or polluting the ground water are unknown. Most of the property is wooded and it does protect Yaphank Creek and Carmans River in the Refuge from the landfill plume that is under many of our homes and the refuge. Because of all of the above the land should remain residentially zoned.

The above villages and schools have lived with this pollution since 1974. It's time to say enough is enough. If you don't live here you cannot imagine what it has been like for us all of these years. We have 10 National Wildlife Refuges on Long Island and Wertheim is the headquarters. We have school groups, scouts and those attending activities at the refuge coming all year - however the refuge has been closed except for the trails since Covid. If you want to know more about the above please read "The Carmans River Conservation and Management Plan". There is also more information about this on our website. **IT'S PAST TIME FOR BROOKHAVEN TOWN TO STEP UP AND STOP THE POLLUTION OF OUR NEIGHBORHOODS AND THE WERTHEIM NATIONAL WILDLIFE REFUGE. PLEASE HELP US KEEP THE ZONING RESIDENTIAL AND STOP THE AIR POLLUTION IN OUR NEIGHBORHOODS, SCHOOLS AND WERTHEIM NATIONAL WILDLIFE REFUGE. WE NEED YOUR HELP AND THE VEGETATION, ANIMALS, FISH, BIRDS AND VISITORS AT THE REFUGE NEED YOUR HELP!!**

Thank you,  
Claire Goad

## Jocelyn Linse

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**From:** Dana Buchman <danabuchman@gmail.com>  
**Sent:** Wednesday, December 8, 2021 11:07 AM  
**To:** Lisa Mulligan; Jocelyn Linse  
**Subject:** Winter Bros Brookhaven Rail project

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mrs. Mulligan:

As a long time resident of Bellport-Brookhaven, I am very disturbed about the proposal for a Winter Brothers Brookhaven Rail transfer project.

The stakes are high and the proposal should go through the proper review process at the state and federal level to ensure that the right decision is made and that there is full transparency in the making of it.

**There is no need to rush this important decision.**

As you know, Gov Hochul has requested a thorough review of the project, and I urge you to consider it.

Thank you for listening to us concerned Brookhaven residents.

Sincerely,  
Dana Buchman  
17 S. Howells Point Road  
Bellport, NY 11713

---  
**Dana Buchman**  
Chair, PROMISE PROJECT  
[promise-project.org](http://promise-project.org)

## Jocelyn Linse

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**From:** S K <eskei125@mac.com>  
**Sent:** Wednesday, December 8, 2021 11:11 AM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** WINTER BROS. RAIL PROJECT / BROOKHAVEN

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Ms. Mulligan,

My name is Sarah Knowles and I have been a resident of Brookhaven Hamlet for over 20 years, after having spent summers as a child enjoying Fire Island and the wonders of the Great South Bay and the surprising wildernesses of the entire Brookhaven area. This is wondrously unique section of Long Island is supported by the tending and care of its rural and wilderness areas. It is an area where small communities can still thrive if the environment is respected. It is special. And once it is gone, that's it.

The murky proposal to build NY State's largest garbage handling system in an area already overburdened with health impacting industry is monstrous. But the idea to seek taxpayer money to offset costs in funding is simply inexcusable; proper vetting by our elected and appointed officials, and most importantly the community it impacts is required so that the public truly understands what is at stake.

I understand the 271 acres of land sought to be acquired by NP/Winters Long Island Industrial, LLC is now being pursued with a separate application to clearcut 1000 trees before any large scale plans have been approved or permitted. But I do not understand why. This wooded area falls squarely within the Carman's River Watershed; the Watershed has been instrumental in preserving wildlife, fauna, and water both in the area and far beyond - it is all connected and it supports all life in ways small and large.

I am writing to urge the IDA to deny Winter Bros. application for financial assistance from Brookhaven taxpayers. The costs of the proposed project to our communities and environment are currently unknown and merit the proper review of federal and local review and with EPA oversight. Nothing less.

I thank you for your very thoughtful consideration.

Yours truly,

Sarah Knowles  
8 River Lane  
Brookhaven, NY 11719

## Jocelyn Linse

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**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 11:26 AM  
**To:** Kerim Odekon  
**Cc:** AnnMarie Scheidt  
**Subject:** Re: Brookhaven IDA

Thank you for your comment. It will be shared with the IDA Board.

Thank you,  
Lisa Mulligan  
CEO Brookhaven IDA & LDC  
631 451-6563  
631 987-8364

---

**From:** Kerim Odekon <kerimodekon@gmail.com>  
**Sent:** Wednesday, December 8, 2021, 11:11 AM  
**To:** Lisa Mulligan  
**Cc:** AnnMarie Scheidt  
**Subject:** Re: Brookhaven IDA

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

please see my comments below on Winters NP IDA package and please share with the IDA board in advance of any meetings where this will be decided. Best, Kerim Odekon

Dear IDA Board and CEO Mulligan,

The IDA application envisions a 20 year PILOT (payment in lieu of taxes) for this 2.5 million square foot warehouse proposal and rail connection to a proposed waste transfer station which is not allowed under current zoning, and would be NYS's largest waste transfer station.

Based on the PILOT analysis submitted to the IDA, I re-ran the numbers under the scenario where this development **pays full taxes (as is paid by similar distribution centers like the Shirley Amazon warehouse in the William Floyd School District)**. In fact, North Point has previously reported Amazon as one of it's clients and may lease site within this speculative development – so one neighboring Amazon distribution center could have an IDA-financed tax break while another leased by the same company would pay taxes – does this make sense?

My analysis can be found online here <https://tinyurl.com/IDAPILOTWintersNP>

**\* The lost revenue to Longwood Central School is estimated at \$30M over the 20 year term of this proposed PILOT.**

**\* The lost revenue to South Country Central School is estimated at \$25M over the 20 year term of this proposed PILOT.**

The lost revenue to the County is \$9M and the Town is \$12.6M under this PILOT.

These costs are different from those reported on the IDA's Cost Benefit Analysis as the IDA only reports the first 15 years of the exemption, not the full 20 years under consideration.

In addition the IDA's Cost Benefit Analysis contains an error on page

4 <https://brookhavenida.org/files/NP%20Winters/CBA.pdf> where the NPV of the total PILOT over 15 years equals the Nominal value of the PILOT = \$56.56M. This error underestimates the cost of this tax break to taxing districts. I calculate the Nominal Value of the total 15 year PILOT to be \$70.3M.

This does not include the additional \$3.4M MRT and \$13.6M Sales tax exemptions proposed by the IDA.

The IDA is supposed to fund developments that would not occur without the incentives offered by the IDA. There is no evidence that the Brookhaven Rail/ Winter Bros proposal depends on the IDA's funding to occur. On Part VII q3, the company writes "given the high cost of construction and operating expenses on Long Island, obtaining the agency's economic assistance is crucial to making the development of this facility feasible" and question 4 "Without the requested agency assistance, the applicant cannot proceed with the project." However there is no supporting information for these statements. Has the IDA undertaken any analysis on the company's claims that the project is not profitable or feasible without Sales Tax, MRT, and PILOT exemptions? I asked this question to Ms Mulligan and Dr Scheidt a week ago and did not receive a response.

It seems this development would be the largest industrial warehouse complex in Long Island. However, it is entirely speculative. There are no tenants identified and thus, the developer has no control of wages paid to the workers in the development. Mr. Meyers' executive summary states that direct ongoing jobs would pay \$50,733/year in wages, yet nearby warehouses pay significantly less (<https://www.indeed.com/cmp/Amazon.com/salaries/Warehouse-Worker/Shirley-NY>). Mr Chase states "exact employment counts of the Tenants are not yet known" because NorthPoint is building speculative warehouses. As such, any claims made by the proposal about the great, high-paying jobs which will be coming because of warehouses, are entirely speculative, and really frankly, unbelievable, based on what we KNOW about current warehouse worker wages in Long Island.

If the IDA elects to subsidize this project based on non-evidence based speculation, the IDA should consider clawback requirements if tenants do not have full time equivalence (FTE) and meet the income projections.

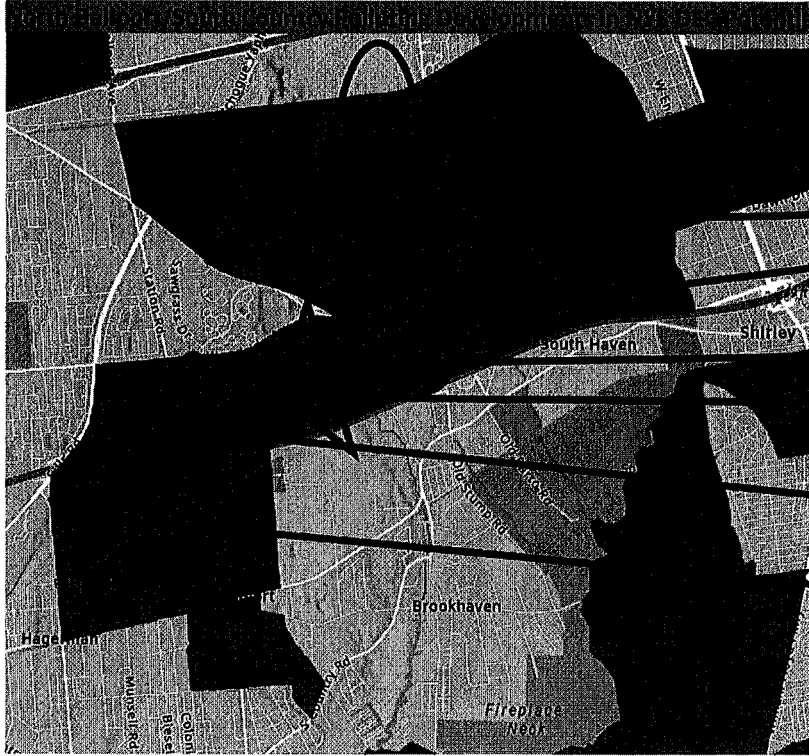
In fact, multi-billion dollar NorthPoint development was named the number one largest industrial developer by Real Capital Analytics – this firm does not need IDA support to incentivize it's developments.

The Town of Brookhaven did not provide any tax exemptions for Amazon's nearby warehouse in nearby Shirley, NY – yet the 110,658-square-foot warehouse was built. Why is the IDA's sales tax, mortgage recording tax and PILOT payments necessary to incentivize this type of warehouse development in one community but not in another?

The 2020 Town legislation about uniform tax exemption policy for the IDA (UTEP posted on the IDA website Section 7D(a) states that warehousing and industrial developments are eligible for the standard exemption, which is TEN years, not TWENTY years. Why is this project being considered for a tax exemption that is more expansive than the standard? <https://brookhavenida.org/files/Brookhaven%20UTEP%20Final%202020.pdf>

There is no analysis of the negative impact on surrounding property values of this development, further burdening our school district. There is no analysis of the cumulative negative local ecological impact of this development and other surrounding developments within this overburdened environmental justice community and surrounding EJ communities, including North Bellport which suffers from the lowest life expectancy in all of Long Island and 2<sup>nd</sup> highest asthma ER rates in Suffolk County (after Wyandanch).





- NP Winters 2.5mil sqft of warehouses
- NYS's Largest Waste Transfer Station 6,000 tons/day
- Caithness Long Island Natural Gas Power Plant
- LI Compost/Great Gardens Aerobic Digester – industrial compost/digester importing NYC food waste
- BR1 100-acre rezoning/proposed land sale for industrial development.
- Brookhaven Landfill – TWO million people's waste + Municipal Transfer Station + Materials Recovery Center
- Denver-based Black Creek Industrial proposed 500,000-square-foot truck terminal.
- North Bellport – community with lowest life expectancy in Long Island (pop 3mil). Currently with proposal to rezone areas quadrupling density with no public sewer extension.

Please do not approve this incentive package for Winters NP. If this project does get built, it should be a fully contributing taxpayer to make up for its negative social and environmental impacts on our surrounding community.

Best,

Kerim Odekon, MD MRP MSc

Brookhaven Hamlet

Brookhaven Landfill Action and Remediation Group

Proud South Country School District parent of two elementary school children

On Thu, Dec 2, 2021 at 12:40 PM Kerim Odekon <[kerimodekon@gmail.com](mailto:kerimodekon@gmail.com)> wrote:

Dear Ms Mulligan and Dr Scheidt,

What does email notifications are now handled by the Town's Public Information Office mean in practice? Is there a place I can add my email to receive electronic notification for IDA hearings, CBAs, updates to stay involved in the decisions which affect our community? As you know, I wrote to the IDA board requesting this in March.

Also, I see the cost-benefit analysis but is there any analysis of whether Brookhaven IDA benefits *incentivize* development - ie that the project is not profitable or feasible without Sales Tax, MRT and PILOT exemptions?

Best,

Kerim Odekon

Dear Brookhaven IDA CEO Ms Mulligan, Brookhaven IDA Board Members Frederick C. Braun III, Felix J. Grucci, Jr., Martin Callahan, Scott Middleton, Ann-Marie Scheidt, Gary Pollakusky, Frank C. Trotta and Brookhaven Town Board members,

Creating an email notification system for Brookhaven IDA hearings, meetings and agendas is a free way to promote accessibility, transparency and civic engagement in the important work of the Brookhaven IDA. I would like to note that an annual Newsday subscription is \$364 (online only) or \$450 (print & online). Asking the 500,000 residents of Brookhaven, as is suggested below, to check the IDA website daily for information on public hearings and meetings is not efficient nor necessary in 2021. I found many examples of Brookhaven IDA hearings with zero public participation during public hearings. Email notification is an efficient, cost effective and practical solution to promote IDA accessibility, transparency and civic engagement. I kindly request the Town of Brookhaven and IDA Board consider my suggestion. Please kindly forward my request to the Brookhaven IDA board, I could not find their emails online.

On Thu, Dec 2, 2021 at 10:50 AM Lisa Mulligan <[lmulligan@brookhavenny.gov](mailto:lmulligan@brookhavenny.gov)> wrote:

Dr. Odekon,

Dr. Scheidt shared your email with me. Please be advised that the CBA was posted on the IDA website yesterday. The documents are available at [Brookhaven IDA | Blog](#)

The email notifications for Economic Development events are now handled through the Town's Public Information office.

Take care,

Lisa MG Mulligan

CEO of Brookhaven IDA and LDC

631 451 6563

Cell: 631 987 8364

Fax 631 451 6925

[Brookhavenida.org](http://Brookhavenida.org)

[Brookhavenldc.org](http://Brookhavenldc.org)

## Jocelyn Linse

---

**From:** Anna DiLeo <annamdileo@gmail.com>  
**Sent:** Wednesday, December 8, 2021 11:41 AM  
**To:** Lisa Mulligan  
**Cc:** Anna DiLeo; Jocelyn Linse  
**Subject:** Public Comment OPPOSITION / NP Winters Long Island Industrial LLC

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To whom it may concern,

As a citizen of Long Island, Brookhaven Hamlet specifically, I write to respectfully request that the "Tree Clearing" permit applications recently filed by the collective name "Brookhaven Rail LLC, and NP/Winters", be DENIED.

As a spokes person for so many in our community, we are in OPPOSITION to this travesty.

It seems like sneaky, back door tactics to try to get what they (Brookhaven Rail LLC, and NP/Winters) want, by breaking it down into segments after having been denied. It is shocking, and feels like the minds & works of a super villain in a bad bond movie. The bigger picture of what their end goal and project represents, never mind that it is 100% PREMATURE to cut thousands of trees at the undeveloped 228-acre Brookhaven Rail Terminal site without approval, is and assault on people, animals and nature as we know it. Shame on you.

It's 2021, almost 2022! and facing Global Warming. We are past due to shift our selfish thinking, our business dealings, how we run our lives and interact in our communities, towards what is good for all people, animals, nature, and our planet.

I speak for my family, neighbors and community when I say; PLEASE, I am on my knees, begging for this to be denied. I beg the moral character in each person who has a say in this: Please do what is right.

Thank you for hearing me,  
Anna DiLeo

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 12:28 PM  
**To:** BrookhavenIDA - Contact Form  
**Subject:** RE: Contact Form

Thank you for comment. It will be provided to the IDA Board.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** lmulligan@brookhavenny.gov <lmulligan@brookhavenny.gov>  
**Sent:** Wednesday, December 08, 2021 12:12 PM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Contact Form

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

---

• **Name**

Susan Beckett

---

• **Phone**

6312868221

---

• **Email**

derosabeckett@mac.com

---

• **Message**

I join in all the comments at the "Hearing" this am against the application of NP/Winters Long Island—the entire project is premature, ill-considered and bad for the community. Assisting it with taxpayer money is outrageous. I am also appalled and concerned that no one could attend or be heard at this "Hearing" except in person especially now that I understand that IDA's own meeting this afternoon will be remote—the fact you care about your own COVID safety more than that of those who might wish to be heard on this issue reflects the ongoing lack of appropriate concern for the interests of those residents most affected by the Town's mishandling of its waste. I request that the "Public Hearing" be continued—not closed—but continued to a forum where residents can be heard and seen remotely, rather than in-person. And I would like to add that scheduling this matter for 11:30 am on a workday does not reflect a real interest in the public's thoughts.

## Jocelyn Linse

---

**From:** Mary Knowles <mary@knowlesarchitecture.com>  
**Sent:** Wednesday, December 8, 2021 12:43 PM  
**To:** Lisa Mulligan  
**Cc:** Jocelyn Linse  
**Subject:** No Funding Winter Bros w/o proper review by all agencies and the community

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please do not use tax payer dollars on a project that has not gone through the usual review processes. Especially in a sensitive watershed area of the Carman's river.

The tree clearing planned is outrageous.  
Water Table? Congestion?

Why not spread out the burden of processing waste throughout long island?  
Our area has bared the brunt for too long.

Mary

-----  
Mary DuPree Knowles, AIA  
Knowles Architecture, P.C.  
11 Mott Lane  
Brookhaven Hamlet, NY 11719



Virus-free. [www.avast.com](http://www.avast.com)

## Jocelyn Linse

---

**From:** Lisa Mulligan  
**Sent:** Wednesday, December 8, 2021 12:46 PM  
**To:** Scott Richardson  
**Subject:** RE: Brookhaven Waste Proposal Dec 8

Thank you for your comment. It will be presented to the IDA Board of Directors.

Lisa MG Mulligan  
CEO of Brookhaven IDA and LDC  
631 451 6563  
Cell: 631 987 8364  
Fax 631 451 6925  
Brookhavenida.org  
Brookhavenldc.org

---

**From:** Scott Richardson <scottrnyc40059@gmail.com>  
**Sent:** Wednesday, December 08, 2021 12:28 PM  
**To:** Lisa Mulligan <lmulligan@brookhavenny.gov>  
**Subject:** Brookhaven Waste Proposal Dec 8

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a member and resident of the Brookhaven community, I oppose any additional proposal to destroy our green space as we have a limited supply and availability in Suffolk county. Additional impact analysis would need to be completed. The current waste management depot on Horseblock has been a negative ongoing concern. Please do not proceed with any development until further analysis has been completed and other solutions explored. Thank you.  
Scott Richardson.

DATE: 12-8-2021

PUBLIC HEARING

REQUEST TO ADDRESS THE BROOKHAVEN IDA BOARD

Speakers are limited to three (3) minutes. Longer statements may be submitted in writing to the IDA for distribution and shall become part of the permanent record if desired.

NAME (Please Print) Thomas Senefeldt

ADDRESS 61 N. Howells Pt. Rd.  
Bellport, NY 11764

City State Zip

PHONE 631-495-2741

REPRESENTING Vanward Inc.

HANDICAPPED SERVICES AVAILABLE UPON REQUEST

✓

DATE: 12/8/21

PUBLIC HEARING

REQUEST TO ADDRESS THE BROOKHAVEN IDA BOARD

Speakers are limited to three (3) minutes. Longer statements may be submitted in writing to the IDA for distribution and shall become part of the permanent record if desired.

NAME (Please Print) Marvin L. Colson

ADDRESS 18 Gorton Lane  
Coram, NY 11727

City State Zip

PHONE 516 241-4937

REPRESENTING Brookhaven N.A.A.C.P.

HANDICAPPED SERVICES AVAILABLE UPON REQUEST

✓



DATE: 12/8/21

PUBLIC HEARING

REQUEST TO ADDRESS THE BROOKHAVEN IDA BOARD

Speakers are limited to three (3) minutes. Longer statements may be submitted in writing to the IDA for distribution and shall become part of the permanent record if desired.

NAME (Please Print) CARIS CIERVO

ADDRESS 5 SARANAC ST.  
BROOKHAVEN NY 11719

City State Zip

PHONE 631-286-2982

REPRESENTING BVA

HANDICAPPED SERVICES AVAILABLE UPON REQUEST

DATE: 12/8/21

PUBLIC HEARING

REQUEST TO ADDRESS THE BROOKHAVEN IDA BOARD

Speakers are limited to three (3) minutes. Longer statements may be submitted in writing to the IDA for distribution and shall become part of the permanent record if desired.

NAME (Please Print) Kenm Obekon

ADDRESS 19 Chapel Avenue  
Brookhaven NY 11719

City State Zip

PHONE 718-791-1892

REPRESENTING Self | Brookhaven Landfill Action

HANDICAPPED SERVICES AVAILABLE UPON REQUEST Renovation gaps

DATE 12/8/2021

PUBLIC HEARING

REQUEST TO ADDRESS THE BROOKHAVEN IDA BOARD

Speakers are limited to three (3) minutes. Longer statements may be submitted in writing to the IDA for distribution and shall become part of the permanent record if desired.

NAME (Please Print) Jennifer Greene

ADDRESS 19 Country Club Rd  
Bellport NY 11713

City State Zip

PHONE 631-278-5108

REPRESENTING BLARG

HANDICAPPED SERVICES AVAILABLE UPON REQUEST

EXHIBIT C

Proposed PILOT Schedule

Schedule of payments-in-lieu-of-taxes: Town of Brookhaven, (including any existing incorporated village and any village which may be incorporated after the date hereof, within which the Facility is wholly or partially located), South Country and Longwood School Districts, Suffolk County and Appropriate Special Districts

Property Address: Unaddressed parcels of land located east of Sills Road, south of the Long Island Expressway and adjacent on both sides of the Long Island Railroad tracks in Yaphank, New York (also known as parcels B and C (north of the Long Island Railroad tracks) and part of parcel D (south of the Long Island Railroad tracks))

Tax Map Nos. see attached

School District: South Country and Longwood School Districts

| <u>Year</u> | <u>PILOT Payment</u> |
|-------------|----------------------|
| 1.          | \$282,605            |
| 2.          | \$288,257            |
| 3.          | \$294,022            |
| 4.          | \$299,902            |
| 5.          | \$305,900            |
| 6.          | \$1,191,084          |
| 7.          | \$2,429,812          |
| 8.          | \$3,717,612          |
| 9.          | \$5,055,953          |
| 10.         | \$6,446,340          |
| 11.         | \$7,890,320          |
| 12.         | \$9,389,481          |
| 13.         | \$10,945,452         |
| 14.         | \$12,559,906         |
| 15.         | \$14,234,560         |

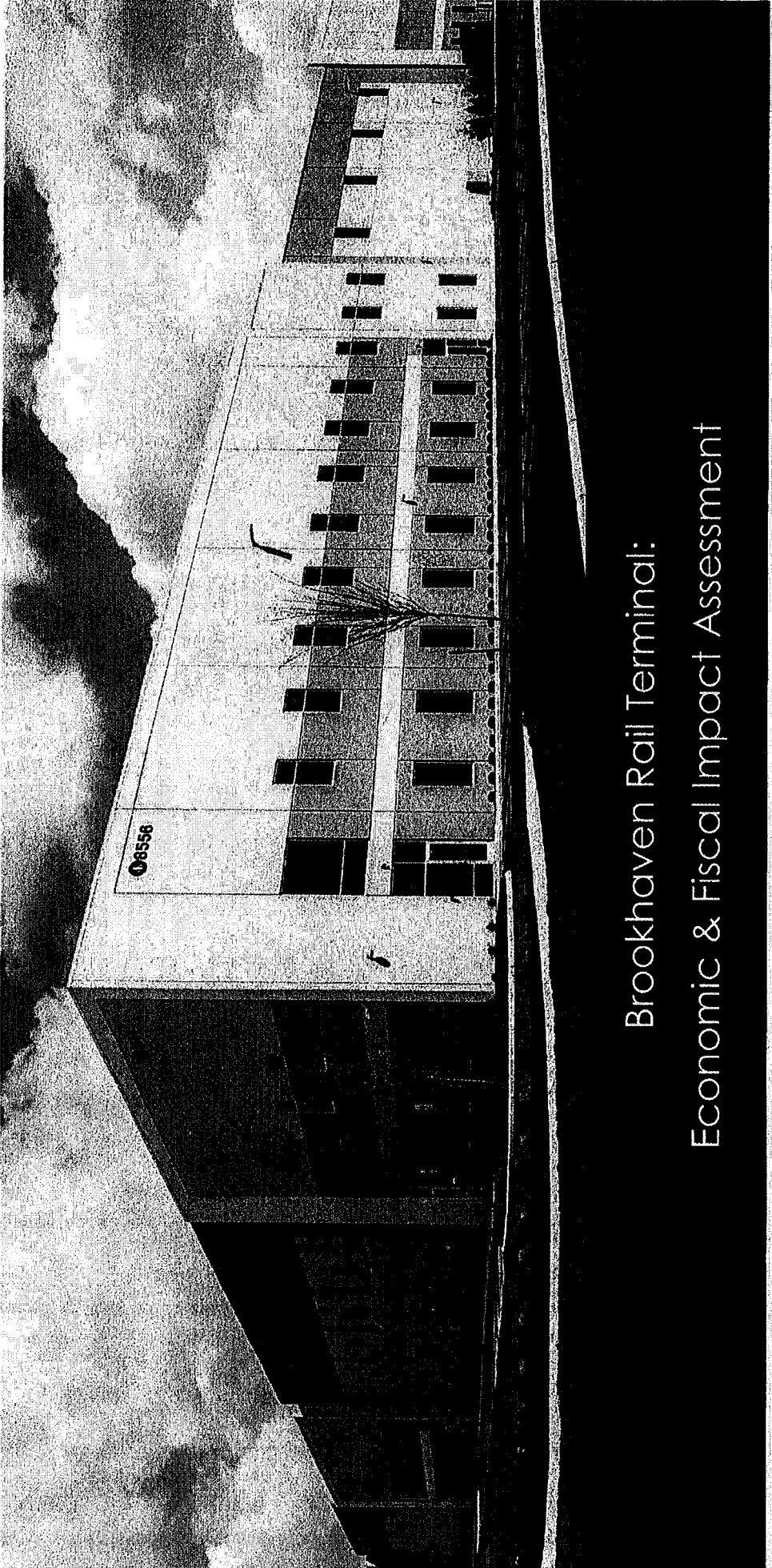
EXHIBIT C (continued)

Tax Map Nos.

B 0200-663.00-03.00-029.001  
C 0200-663.00-03.00-003.000  
C 0200-663.00-03.00-010.001  
C 0200-663.00-03.00-007.001  
C 0200-663.00-03.00-018.001  
C 0200-705.00-01.00-032.001  
C 0200-663.00-03.00-025.003  
C 0200-663.00-03.00-026.000  
C 0200-664.00-02.00-023.001  
C 0200-664.00-02.00-017.001  
C 0200-664.00-02.00-029.001  
C 0200-664.00-02.00-008.001  
C 0200-664.00-02.00-002.000  
C 0200-664.00-02.00-033.001  
C 0200-664.00-02.00-053.001  
C 0200-664.00-02.00-044.001  
C 0200-664.00-02.00-035.001  
C 0200-664.00-02.00-037.000  
C 0200-663.00-03.00-012.007  
C 0200-664.00-02.00-042.001  
C 0200-664.00-02.00-059.000  
C 0200-664.00-02.00-057.000  
C 0200-704.00-03.00-006.001  
C 0200-704.00-03.00-009.001  
C 0200-704.00-03.00-010.000  
C 0200-704.00-03.00-022.001  
C 0200-704.00-03.00-022.001  
C 0200-704.00-02.00-023.001  
C 0200-664.00-02.00-040.001  
C 0200-705.00-01.00-017.001  
C 0200-705.00-01.00-017.001  
C 0200-705.00-01.00-021.001  
C 0200-704.00-02.00-029.001  
C 0200-705.00-01.00-040.001  
C 0200-705.00-01.00-077.001  
C 0200-705.00-01.00-073.001  
C 0200-705.00-01.00-054.001  
C 0200-705.00-01.00-079.000  
C 0200-705.00-01.00-085.001  
C 0200-705.00-01.00-089.001  
C 0200-705.00-01.00-092.001  
C 0200-705.00-01.00-019.000  
C 0200-705.00-01.00-110.001  
D 0200-815.00-01.00-006.002  
D 0200-815.00-01.00-004.004

EXHIBIT D

Brookhaven Rail Terminal: Economic & Fiscal Impact Assessment



# Brookhaven Rail Terminal: Economic & Fiscal Impact Assessment

Prepared by:



Prepared for:  
NorthPoint Development, LLC

Date:  
April 28, 2021

## Executive Summary

NorthPoint Development, LLC (the "Developer") is proposing an industrial real estate development project located south of the Long Island Expressway, north of Horseback Road, and West of Yaphank Avenue in the Town of Brookhaven (the "Site"). The proposed project includes the construction of four rail-served industrial buildings totaling approximately 2.5 million square feet (the "Project"). The Developer has requested an economic and fiscal impact analysis from MRB Group to enumerate the impacts of the Project on the Town of Brookhaven (the "Town"), Suffolk County (the "County"), the South Country Central School District (the "South Country CSD"), the Longwood Central School District (the "Longwood CSD"), and other affected taxing jurisdictions.

MRB Group conducted an assessment of the economic and fiscal impacts of the Project, including both the one-time construction phase impacts as well as the ongoing impacts of the operation phase once the Project is complete and future industrial tenants (the "Tenants") occupy the Site. The economic impacts considered in this analysis include the direct and indirect jobs, wages, and sales created by the Project. The fiscal impacts include one-time and ongoing new sales tax revenue created by the Project as well as revenue to be received by the various taxing jurisdictions under a presumed Payment in Lieu of Taxes (PILOT) agreement between the Developer and the Town of Brookhaven Industrial Development Agency (IDA).

Note that, because the exact employment counts of the Tenants are not yet known, we provide two cases in our analysis: the "Low Case" is based upon the assumption of one Tenant job per 2,250 square feet of space created and the "High Case" is based upon the assumption of one Tenant job per 1,800 square feet of space created.

### Economic Impact Summary

As shown in the table to the right, we estimate that the construction phase of the Project will create 1,151 direct, on-site construction jobs and 670 indirect jobs. Therefore, in total, the construction phase of the Project will create 1,821 jobs generating \$124.4 million in wages in the County.

When occupied by the Tenants, we estimate between 1,094 and 1,367 ongoing, permanent jobs will be created on Site, with a further 383 to 479 indirect jobs. Therefore, in total, we

**Summary of Economic Impacts**

|                           | Direct       | Indirect     | Total         |
|---------------------------|--------------|--------------|---------------|
| Construction Jobs         | 1,151        | 670          | 1,821         |
| Construction Wages        | \$81,313,295 | \$43,064,638 | \$124,377,933 |
| Ongoing Jobs - Low Case   | 1,094        | 383          | 1,477         |
| Ongoing Wages - Low Case  | \$55,502,073 | \$21,826,637 | \$77,328,710  |
| Ongoing Jobs - High Case  | 1,367        | 479          | 1,846         |
| Ongoing Wages - High Case | \$69,352,225 | \$27,273,320 | \$96,625,545  |

estimate that the Project will create between 1,477 and 1,846 permanent jobs in the Town with associated annual earnings of between \$77.3 million and \$96.6 million<sup>1</sup>.

**Fiscal Impact Summary**

In terms of fiscal benefits, the Project will increase tax revenues for the County, Town,<sup>2</sup> South Country CSD, and Longwood CSD<sup>3</sup>. We estimate that the County will earn sales tax revenue in the amount of \$925,061 during the construction phase of the Project, as a result of a portion of the construction phase worker earnings being spent locally. During the 20-year term of the presumed PILOT, we estimate the County will collect a further \$15.7 million of sales tax revenue as a result of the operation phase earnings.

As shown in the table below, under the terms of the presumed PILOT, we estimate the County will collect \$9.4 million *more* in PILOT payments from the Project than the property taxes it would otherwise collect without the Project. Therefore, in total, we estimate the County's fiscal benefit from the Project over the 20 years of the presumed PILOT would be \$26.0 million.

The Town of Brookhaven would likewise collect \$13.0 million more in PILOT payments than it would in property taxes without the Project, the Longwood CSD would collect \$31.0 million more than it would without the Project, and the South Country CSD would collect \$26.1 million more than it would without the Project. Therefore, in total, all four jurisdictions would collectively benefit from \$96 million in new revenues as a result of the Project moving forward.

**Summary of Fiscal Benefits Over 20 Year PILOT Term**

|                                   | County              | Town                | Longwood CSD        | South Country CSD   | Total               |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sales Tax, One-Time               | \$925,061           |                     |                     |                     | \$925,061           |
| Sales Tax Operations (Midpoint)   | \$15,717,784        |                     |                     |                     | \$15,717,784        |
| Increase In Property Tax Revenues | \$9,364,636         | \$12,980,829        | \$30,997,967        | \$26,112,910        | \$79,456,342        |
| <b>Total Fiscal Benefits</b>      | <b>\$26,007,480</b> | <b>\$12,980,829</b> | <b>\$30,997,967</b> | <b>\$26,112,910</b> | <b>\$96,099,187</b> |

<sup>1</sup> Note that the jobs reported for the construction phase are with respect to Suffolk County, whereas the operation phase jobs are with respect to the Town of Brookhaven. The direct, ongoing wages reported include estimated employee benefits. See the body of this report for the definition and explanation of "Indirect" jobs and wages.

<sup>2</sup> As noted elsewhere in this report, the fiscal impacts to the Town include the Town's general funds, highway funds, and various special districts of the Town. See Appendix B for representative tax bills that show all relevant districts.

<sup>3</sup> Note that the Site spans the border of the two school districts mentioned.



### Other Benefits of the Project

In addition to those impacts described above, the Project will also benefit the Town of Brookhaven and Long Island in a number of indirect ways. One such way is that the Project will provide a rail connection for the proposed Solid Waste Rail Transfer Facility (SWRTF) to the Long Island Railroad and eventually to the Norfolk Southern and CSX rail lines, thereby allowing for the environmentally friendly transportation of waste by rail to off-island disposal sites.

Specifically, there is a solid waste disposal crisis on Long Island which will worsen with the planned closure of the Brookhaven Landfill in 2024. A cost-effective and environmentally sound process is needed to manage the thousands of tons of waste that Long Island's inhabitants and businesses produce daily. The Brookhaven landfill currently accepts about 1,200,000 tons per year of construction waste, automobile fluff from metal shredders, and ash from incinerators. The rail transfer facility will allow the material to be processed and then transported by rail to distant landfills for proper disposal. Without a rail-served solid waste facility, an additional 60,000 truck trips per year will be needed to transport this waste.

Therefore, the Project's rail connection to the proposed SWRTF allows the Town to avoid this additional truck traffic while still allowing for the proper disposal of these solid waste streams.

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## Introduction

NorthPoint Development, LLC is proposing an industrial real estate development project located south of the Long Island Expressway, north of Horseback Road, and West of Yaphank Avenue in the Town of Brookhaven. The proposed project includes the construction of four rail-served industrial buildings totaling approximately 2.5 million square feet. The Developer has requested an economic and fiscal impact analysis from MRB Group to enumerate the impacts of the Project on the Town of Brookhaven, Suffolk County, the South Country Central School District, the Longwood Central School District, and other affected taxing jurisdictions.

MRB Group conducted an assessment of the economic and fiscal impacts of the Project, including both the one-time construction phase impacts as well as the ongoing impacts of the operation phase once the Project is complete and future industrial tenants occupy the Site. The economic impacts considered in this analysis include the direct and indirect jobs, wages, and sales created by the Project. The fiscal impacts include one-time and ongoing new sales tax revenue created by the Project as well as revenue to be received by the various taxing jurisdictions under a presumed Payment in Lieu of Taxes (PILOT) agreement between the Developer and the Town of Brookhaven Industrial Development Agency (IDA).

## Market Overview

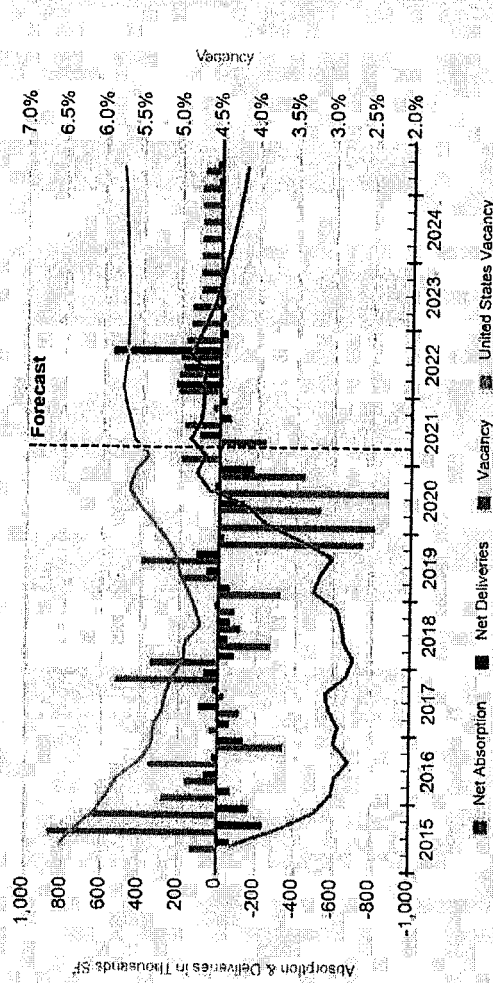
Long Island's industrial real estate market has exhibited low vacancy rates in recent years, as shown in the table to the right. Vacancy rates have remained under 5%, well below national averages. (Source: CoStar.)

The COVID-19 pandemic has impacted nearly every property type of real estate. Industrial space and logistics, however, have been less sensitive to these adverse conditions and, in many cases, demand for logistics and distribution space has actually increased.

The Long Island industrial market has yet to capture much of this demand, likely due to the limited highway capacity to get on and off the island and lack of inventory. In its most recent Long Island industrial space market commentary, CoStar analysts stated:

"Though the logistics industry is better positioned than other property types in the pandemic, Long Island has not captured much of this demand. [...] Once a major area for rail freight transportation, New York City and Long Island have seen commercial railroading all but disappear, *amplifying reliance on highway connections* for the local logistics industry. I-495 (the Long Island Expressway) runs east-west through the entirety of Long Island and Queens, providing access to the more than 900,000 households in the metro. The route also provides access to roughly 1.7 million households across Brooklyn and Queens. The bulk of the inventory is located within four miles of the Long Island Expressway, and *large modern buildings are generally an anomaly* in the metro. [...] Development is hindered by a lack of industrial sites available for development and [Long Island's] relative isolation."<sup>4</sup>

NET ABSORPTION, NET DELIVERIES & VACANCY

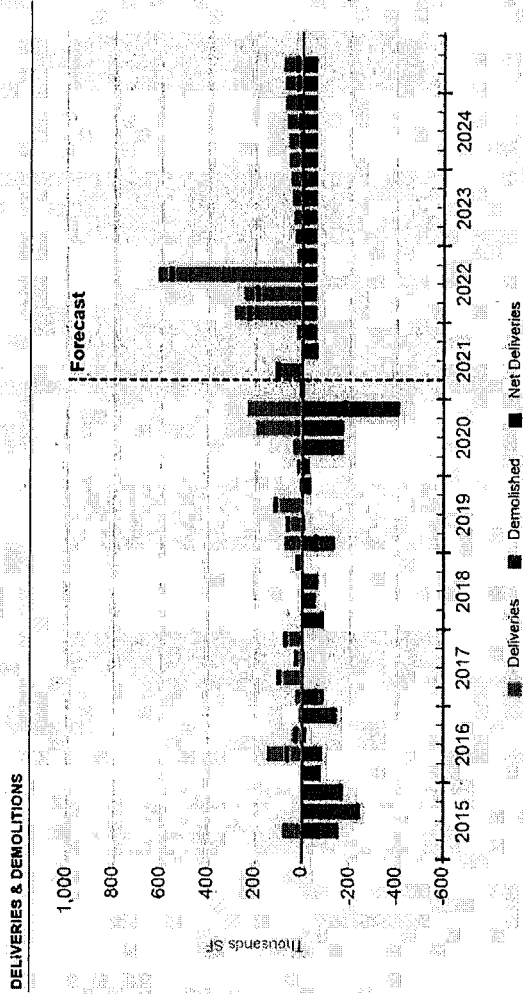


<sup>4</sup> Emphasis added. Source: CoStar Industrial Market Report for Long Island NY, accessed April 2021, pages 3 and 9.

Indeed, the data show that deliveries in the Long Island industrial real estate market have been minor in recent years. There has been only one quarter where deliveries exceeded 200,000 sf, and most quarters actually saw negative net deliveries due to demolitions.

It appears that the proposed project would substantially improve the Long Island industrial market, bringing nearly 2.5 million square feet of new space to the market with rail access, circumventing the need to rely on an already-congested road network.

Therefore, we conclude that the proposed Project, providing Tenants with large, modern buildings and access to freight transportation routes, is additive to the market and represents product not currently available. We thus treat any new Tenants as "net new" to the Suffolk County economy.



## Economic Impact Analysis

The Project would have economic impacts on the County and Town in a number of ways. These include one-time impacts to jobs, earnings, and sales during the construction phase of the Project, which we estimate for the entire County. They also include ongoing impacts related to the operations of the Project, which we estimate for the Town.<sup>5</sup>

### Methodology

Both one-time, construction-phase impacts and ongoing, operation-phase impacts have “direct” and “indirect” components. For the construction phase:

- Direct jobs, wages, and sales are those that occur on-site related to labor and materials used in the construction of the Project.
- Indirect jobs, wages, and sales are those caused by the direct impacts, and result from business-to-business purchases (e.g. a contractor buying a piece of equipment from a dealer) and from employees spending a portion of their wages locally.

For the operation phase:

- Direct jobs, wages, and sales are those created from the operations of the presumed Tenants (e.g. on-site warehousing employment).
- Indirect jobs, wages, and sales are those caused by the direct impact, such as business-to-business purchases by the Tenants and by the Tenants’ employees spending a portion of their wages locally.

To estimate the direct and indirect impacts, MRB Group employed the Emsi<sup>6</sup> economic modeling system. We used data from the Developer and from publicly-available and proprietary data sources as inputs to the Emsi modeling system. Where needed, we adjusted the Emsi model to best match the Project specifics. We then reported the results of the modeling.

---

<sup>5</sup> By their nature, construction-related impacts tend to be somewhat more diffuse, which is why we report them as County-level impacts.  
<sup>6</sup> Emsi, formerly “Economic Modeling Systems, Inc.,” uses data from the US Bureau of Labor Statistics, the US Bureau of Economic Analysis, the US Census, and other data sources to model out economic impacts.

**Construction Phase**

The Developer provided an estimate of the total cost of construction of the Project at \$262 million.<sup>7</sup> For the construction, we used an estimate of 75% for the portion of materials and labor to be sourced from within the County. Therefore, in total, the construction phase of the Project will result in \$196.4 million of construction spending in the County.

In-County construction spending of \$196,440,443 (direct "sales" in the table) was used as an input into the Emsi economic modeling system and was attributed to "Industrial Building Construction" (NAICS 236210). This level of spending is projected to result in the creation of approximately 1,151 direct jobs and direct earnings of approximately \$81.3 million. Indirect impacts resulting from direct spending were also modeled, with 670 new jobs, \$43.1 million in new earnings, and \$124.9 million in new sales. Therefore, the total, one-time, construction-phase impacts of the Project on the County would be 1,821 jobs, \$124.4 million in wages, and \$319.3 million in sales.

**Construction Spending In County**

|                   | \$ Total      | % Region | \$ Region     |
|-------------------|---------------|----------|---------------|
| Materials & Labor | \$261,920,591 | 75%      | \$196,440,443 |

Source: Developer, MRB

**Economic Impact of Construction Phase, One-Time**

|          | Direct        | Indirect      | Total         |
|----------|---------------|---------------|---------------|
| Jobs     | 1,151         | 670           | 1,821         |
| Earnings | \$81,313,295  | \$43,064,638  | \$124,377,933 |
| Sales    | \$196,440,443 | \$122,850,555 | \$319,290,998 |

Source: Emsi, MRB

<sup>7</sup> To isolate the actual construction costs, we ignored the Developer's costs related to land acquisition as well as legal and financial costs.

**Operation Phase**

An important distinction between construction and operation phase impacts is the geographical level at which impacts were measured. Because the operational impact will be more localized in comparison to the County-level construction impacts, the economic impact of the operation phase was measured for the Town of Brookhaven.<sup>8</sup>

Note that, because the exact employment counts of the Tenants are not yet known, we provide two cases in our analysis: the "Low Case" is based upon the assumption of one Tenant job per 2,250 square feet of space created and the "High Case" is based upon the assumption of one Tenant job per 1,800 square feet of space created. Therefore, the Low Case yields 1,094 direct on-Site jobs and the High Case yields 1,367 direct, on-Site jobs across the four proposed buildings.

We modeled these direct jobs using the "General Warehousing and Storage" industry code (NAICS 493110) and adjusted the model for earnings of \$55.5 million and \$69.4 million annually for the Low Case and High Case, respectively.<sup>9</sup> Indirect impacts include 383 to 479 additional jobs earning \$21.8 to \$27.3 million in wages, and \$60.9 million to \$76.1 million in indirect sales.

Therefore, we estimate that the Project will generate annual, operation-phase impacts of between 1,477 and 1,846 jobs, \$77.3 million and \$96.6 million in earnings, and between \$235.0 million and \$293.7 million in sales in the Town.

**Economic Impact of Operation Phase - Low Case**

|          | Direct        | Indirect     | Total         |
|----------|---------------|--------------|---------------|
| Jobs     | 1,094         | 383          | 1,477         |
| Earnings | \$55,502,073  | \$21,826,637 | \$77,328,710  |
| Sales    | \$174,134,746 | \$60,891,664 | \$235,026,411 |

Source: Emsi, MRB

**Economic Impact of Operation Phase - High Case**

|          | Direct        | Indirect     | Total         |
|----------|---------------|--------------|---------------|
| Jobs     | 1,367         | 479          | 1,846         |
| Earnings | \$69,352,225  | \$27,273,320 | \$96,625,545  |
| Sales    | \$217,588,847 | \$76,086,751 | \$293,675,597 |

Source: Emsi, MRB

<sup>8</sup> For purposes of this analysis, the Town of Brookhaven was approximated using 36 ZIP codes that best cover the Town's geographical boundaries. A map and full list of these ZIP codes are included in Appendix A.

<sup>9</sup> Annual earnings figure includes both the salary and benefits of the associated positions, provided by the Developer.



## Fiscal Impact Analysis

The Project would also have fiscal impacts on the various taxing jurisdictions by virtue of new tax revenues being created through the sales tax and a presumed PILOT agreement. Using the following assumptions, we are able to approximate the increase in tax revenue generated by the Project.

### Assumptions

- The current assessed value (AV) of the Site is \$77,926, and the uniform percentage of value is 0.77%, yielding a current market value (MV) for tax purposes of \$10 million across all parcels. Currently these parcels generate approximately \$295,755 in property tax revenue for the various taxing jurisdictions. Note that all parcels fall within the County and Town. However, Parcels B & C fall within the Longwood CSD and Parcel D falls within the South Country CSD. See Appendix C.
- The Developer provided us estimates of the future AV of the Site, based on future square footages, of \$861,149 for Parcels B & C and \$889,228 for Parcel D. Using the same uniform percentage of value of 0.77%, we arrived at a total future MV of over \$227 million.
- We began with the current tax rates applicable to each parcel (see "Year 1" in the table on the following page) and escalated them at 2% per year for twenty years. Note that "Town" includes all Town general/highway funds and relevant special districts.
- As described more fully below, for this analysis, we have assumed a 20-year PILOT agreement whereby the Site would pay full taxes on the current AV, plus a gradually-increasing percentage of the value of the improvements created by the Project.

### Current Market and Assessed Value

| Line                                | Value               |
|-------------------------------------|---------------------|
| Parcels B & C - Market Value        | \$3,752,078         |
| Parcel D - Market Value             | \$6,368,182         |
| <b>Total Current Market Value</b>   | <b>\$10,120,260</b> |
| Uniform % Value                     | 0.77%               |
| Parcels B & C - Assessed Value      | \$28,891            |
| Parcel D - Assessed Value           | \$49,035            |
| <b>Total Current Assessed Value</b> | <b>\$77,926</b>     |

### Future Market and Assessed Value

| Line                               | Value                |
|------------------------------------|----------------------|
| Parcels B & C - Market Value       | \$111,837,520        |
| Parcel D - Market Value            | \$115,484,120        |
| <b>Total Future Market Value</b>   | <b>\$227,321,640</b> |
| Uniform % Value                    | 0.77%                |
| Parcels B & C - Assessed Value     | \$861,149            |
| Parcel D - Assessed Value          | \$889,228            |
| <b>Total Future Assessed Value</b> | <b>\$1,750,377</b>   |

**Tax Rates**

- The table below shows the current (Year 1) tax rates and future tax rates used in this analysis. Please note that "Town" includes all Town general/highway funds and relevant special districts. Because the set of special districts differs between Parcels B & C and Parcel D, the total Town rate changes. See Appendix B for two representative tax bills that show the districts and tax rates of each.

| Year    | Parcels B & C   |        |               | Parcel D               |        |               |
|---------|-----------------|--------|---------------|------------------------|--------|---------------|
|         | Boonwood<br>CSD | County | Town<br>Total | Sagin<br>County<br>CSD | County | Town<br>Total |
| Year 1  | 301,851         | 45,379 | 59,558        | 251,880                | 45,379 | 66,215        |
| Year 2  | 307,888         | 46,287 | 60,749        | 256,918                | 46,287 | 67,539        |
| Year 3  | 314,046         | 47,212 | 61,964        | 262,056                | 47,212 | 68,890        |
| Year 4  | 320,327         | 48,157 | 63,203        | 267,297                | 48,157 | 70,268        |
| Year 5  | 326,733         | 49,120 | 64,467        | 272,643                | 49,120 | 71,673        |
| Year 6  | 333,268         | 50,102 | 65,757        | 278,096                | 50,102 | 73,107        |
| Year 7  | 339,933         | 51,104 | 67,072        | 283,658                | 51,104 | 74,569        |
| Year 8  | 346,732         | 52,126 | 68,413        | 289,331                | 52,126 | 76,060        |
| Year 9  | 353,667         | 53,169 | 69,782        | 295,118                | 53,169 | 77,581        |
| Year 10 | 360,740         | 54,232 | 71,177        | 301,020                | 54,232 | 79,133        |
| Year 11 | 367,955         | 55,317 | 72,601        | 307,040                | 55,317 | 80,716        |
| Year 12 | 375,314         | 56,423 | 74,053        | 313,181                | 56,423 | 82,330        |
| Year 13 | 382,820         | 57,552 | 75,534        | 319,445                | 57,552 | 83,977        |
| Year 14 | 390,476         | 58,703 | 77,045        | 325,834                | 58,703 | 85,656        |
| Year 15 | 398,286         | 59,877 | 78,586        | 332,350                | 59,877 | 87,369        |
| Year 16 | 406,252         | 61,074 | 80,157        | 338,997                | 61,074 | 89,117        |
| Year 17 | 414,377         | 62,296 | 81,760        | 345,777                | 62,296 | 90,899        |
| Year 18 | 422,664         | 63,542 | 83,396        | 352,693                | 63,542 | 92,747        |
| Year 19 | 431,118         | 64,812 | 85,063        | 359,747                | 64,812 | 94,571        |
| Year 20 | 439,740         | 66,109 | 86,765        | 366,942                | 66,109 | 96,463        |

**Property Taxes Without the Project**

We begin this portion of the analysis by estimating the future property tax payments that would be made on the Site if the Project were not to move forward. We applied the current AV to the tax rates shown on the previous page. As shown in the table below, if the Project did not occur, the Site would generate \$2.1 million for the Longwood SCD, \$3.0 million for the South Country SCD, \$0.9 million for the County, and \$1.2 million for the Town.

Property Taxes Without the Project

| Year         | Parcels B & C       |                   |                   |                     | Parcel D          |                   |                     |                     | Total               |                     |                   |                     |
|--------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
|              | Longwood SCD        | South Country SCD | Town              | Total               | South Country SCD | Town              | Total               | Total               | Longwood SCD        | South Country SCD   | County            | Total               |
| Year 1       | \$ 87,208           | \$ 13,110         | \$ 17,207         | \$ 117,525          | \$ 22,252         | \$ 32,469         | \$ 178,229          | \$ 178,229          | \$ 87,208           | \$ 123,509          | \$ 35,362         | \$ 295,755          |
| Year 2       | \$ 88,952           | \$ 13,373         | \$ 17,551         | \$ 119,876          | \$ 22,697         | \$ 33,118         | \$ 181,794          | \$ 181,794          | \$ 88,952           | \$ 125,980          | \$ 36,069         | \$ 301,670          |
| Year 3       | \$ 90,731           | \$ 13,640         | \$ 17,902         | \$ 122,273          | \$ 23,151         | \$ 33,780         | \$ 185,430          | \$ 185,430          | \$ 90,731           | \$ 128,499          | \$ 36,791         | \$ 307,703          |
| Year 4       | \$ 92,546           | \$ 13,913         | \$ 18,260         | \$ 124,719          | \$ 23,614         | \$ 34,456         | \$ 189,139          | \$ 189,139          | \$ 92,546           | \$ 131,069          | \$ 37,526         | \$ 313,857          |
| Year 5       | \$ 94,396           | \$ 14,191         | \$ 18,625         | \$ 127,213          | \$ 24,086         | \$ 35,145         | \$ 192,921          | \$ 192,921          | \$ 94,396           | \$ 133,691          | \$ 38,277         | \$ 320,134          |
| Year 6       | \$ 96,284           | \$ 14,475         | \$ 18,998         | \$ 129,757          | \$ 24,568         | \$ 35,848         | \$ 196,780          | \$ 196,780          | \$ 96,284           | \$ 136,364          | \$ 39,043         | \$ 326,537          |
| Year 7       | \$ 98,210           | \$ 14,764         | \$ 19,378         | \$ 132,352          | \$ 25,059         | \$ 36,565         | \$ 200,715          | \$ 200,715          | \$ 98,210           | \$ 139,092          | \$ 39,823         | \$ 333,068          |
| Year 8       | \$ 100,174          | \$ 15,060         | \$ 19,765         | \$ 134,999          | \$ 25,560         | \$ 37,296         | \$ 204,730          | \$ 204,730          | \$ 100,174          | \$ 141,873          | \$ 40,620         | \$ 339,729          |
| Year 9       | \$ 102,178          | \$ 15,361         | \$ 20,161         | \$ 137,699          | \$ 26,071         | \$ 38,042         | \$ 208,824          | \$ 208,824          | \$ 102,178          | \$ 144,711          | \$ 41,432         | \$ 346,524          |
| Year 10      | \$ 104,221          | \$ 15,668         | \$ 20,564         | \$ 140,453          | \$ 26,593         | \$ 38,803         | \$ 213,001          | \$ 213,001          | \$ 104,221          | \$ 147,605          | \$ 42,261         | \$ 353,454          |
| Year 11      | \$ 106,306          | \$ 15,982         | \$ 20,975         | \$ 143,262          | \$ 27,125         | \$ 39,579         | \$ 217,261          | \$ 217,261          | \$ 106,306          | \$ 150,557          | \$ 43,106         | \$ 360,523          |
| Year 12      | \$ 108,432          | \$ 16,301         | \$ 21,395         | \$ 146,128          | \$ 27,667         | \$ 40,371         | \$ 221,606          | \$ 221,606          | \$ 108,432          | \$ 153,568          | \$ 43,968         | \$ 367,734          |
| Year 13      | \$ 110,601          | \$ 16,627         | \$ 21,823         | \$ 149,050          | \$ 28,220         | \$ 41,178         | \$ 226,038          | \$ 226,038          | \$ 110,601          | \$ 156,640          | \$ 44,848         | \$ 375,088          |
| Year 14      | \$ 112,813          | \$ 16,960         | \$ 22,259         | \$ 152,031          | \$ 28,785         | \$ 42,001         | \$ 230,559          | \$ 230,559          | \$ 112,813          | \$ 159,773          | \$ 45,745         | \$ 382,590          |
| Year 15      | \$ 115,069          | \$ 17,299         | \$ 22,704         | \$ 155,072          | \$ 29,361         | \$ 42,842         | \$ 235,170          | \$ 235,170          | \$ 115,069          | \$ 162,968          | \$ 46,659         | \$ 390,242          |
| Year 16      | \$ 117,370          | \$ 17,645         | \$ 23,158         | \$ 158,173          | \$ 29,948         | \$ 43,698         | \$ 239,873          | \$ 239,873          | \$ 117,370          | \$ 166,227          | \$ 47,595         | \$ 398,047          |
| Year 17      | \$ 119,718          | \$ 17,998         | \$ 23,621         | \$ 161,337          | \$ 30,547         | \$ 44,572         | \$ 244,671          | \$ 244,671          | \$ 119,718          | \$ 169,552          | \$ 48,545         | \$ 406,008          |
| Year 18      | \$ 122,112          | \$ 18,358         | \$ 24,094         | \$ 164,564          | \$ 31,158         | \$ 45,464         | \$ 249,564          | \$ 249,564          | \$ 122,112          | \$ 172,943          | \$ 49,515         | \$ 414,228          |
| Year 19      | \$ 124,554          | \$ 18,725         | \$ 24,576         | \$ 167,855          | \$ 31,781         | \$ 46,373         | \$ 254,556          | \$ 254,556          | \$ 124,554          | \$ 176,402          | \$ 50,506         | \$ 422,410          |
| Year 20      | \$ 127,045          | \$ 19,099         | \$ 25,067         | \$ 171,212          | \$ 32,416         | \$ 47,301         | \$ 259,647          | \$ 259,647          | \$ 127,045          | \$ 179,930          | \$ 51,516         | \$ 430,859          |
| <b>Total</b> | <b>\$ 2,118,919</b> | <b>\$ 318,549</b> | <b>\$ 418,082</b> | <b>\$ 2,855,551</b> | <b>\$ 540,655</b> | <b>\$ 788,900</b> | <b>\$ 4,330,507</b> | <b>\$ 4,330,507</b> | <b>\$ 2,118,919</b> | <b>\$ 3,000,953</b> | <b>\$ 859,205</b> | <b>\$ 7,186,059</b> |

**PILOT Payments with the Project**

To calculate the payments that would occur under the presumed 20-year PILOT, we first calculate the equivalent taxable AV for each year under the terms of the presumed PILOT. As noted above, the presumed PILOT payment would be based on the current AV of the Site, plus a phased-in portion of the improvements to the Site, starting a 0% in Year 1 and ending at 95% in Year 20, after which the PILOT would terminate and the Site would pay full property taxes. We show the results of these calculations in the table below.

**PILOT-Equivalent Taxable Assessed Value**

| Year    | Parcels B & C |                 |                    |                             | Parcel D   |                 |                    |                             |
|---------|---------------|-----------------|--------------------|-----------------------------|------------|-----------------|--------------------|-----------------------------|
|         | Current AV    | % Value Subject | Improv. Taxable AV | Total Equivalent Taxable AV | Current AV | % Value Subject | Improv. Taxable AV | Total Equivalent Taxable AV |
| Year 1  | \$ 28,891     | 0%              | \$ -               | \$ 28,891                   | \$ 49,035  | 0%              | \$ -               | \$ 49,035                   |
| Year 2  | \$ 28,891     | 5%              | \$ 41,613          | \$ 70,504                   | \$ 49,035  | 5%              | \$ 42,010          | \$ 91,045                   |
| Year 3  | \$ 28,891     | 10%             | \$ 83,226          | \$ 112,117                  | \$ 49,035  | 10%             | \$ 84,019          | \$ 133,054                  |
| Year 4  | \$ 28,891     | 15%             | \$ 124,839         | \$ 153,730                  | \$ 49,035  | 15%             | \$ 126,029         | \$ 175,064                  |
| Year 5  | \$ 28,891     | 20%             | \$ 166,452         | \$ 195,343                  | \$ 49,035  | 20%             | \$ 168,039         | \$ 217,074                  |
| Year 6  | \$ 28,891     | 25%             | \$ 208,064         | \$ 236,955                  | \$ 49,035  | 25%             | \$ 210,048         | \$ 259,083                  |
| Year 7  | \$ 28,891     | 30%             | \$ 249,677         | \$ 278,568                  | \$ 49,035  | 30%             | \$ 252,058         | \$ 301,093                  |
| Year 8  | \$ 28,891     | 35%             | \$ 291,290         | \$ 320,181                  | \$ 49,035  | 35%             | \$ 294,067         | \$ 343,102                  |
| Year 9  | \$ 28,891     | 40%             | \$ 332,903         | \$ 361,794                  | \$ 49,035  | 40%             | \$ 336,077         | \$ 385,112                  |
| Year 10 | \$ 28,891     | 45%             | \$ 374,516         | \$ 403,407                  | \$ 49,035  | 45%             | \$ 378,087         | \$ 427,122                  |
| Year 11 | \$ 28,891     | 50%             | \$ 416,129         | \$ 445,020                  | \$ 49,035  | 50%             | \$ 420,096         | \$ 469,131                  |
| Year 12 | \$ 28,891     | 55%             | \$ 457,742         | \$ 486,633                  | \$ 49,035  | 55%             | \$ 462,106         | \$ 511,141                  |
| Year 13 | \$ 28,891     | 60%             | \$ 499,355         | \$ 528,246                  | \$ 49,035  | 60%             | \$ 504,116         | \$ 553,151                  |
| Year 14 | \$ 28,891     | 65%             | \$ 540,968         | \$ 569,859                  | \$ 49,035  | 65%             | \$ 546,125         | \$ 595,160                  |
| Year 15 | \$ 28,891     | 70%             | \$ 582,581         | \$ 611,472                  | \$ 49,035  | 70%             | \$ 588,135         | \$ 637,170                  |
| Year 16 | \$ 28,891     | 75%             | \$ 624,193         | \$ 653,084                  | \$ 49,035  | 75%             | \$ 630,145         | \$ 679,180                  |
| Year 17 | \$ 28,891     | 80%             | \$ 665,806         | \$ 694,697                  | \$ 49,035  | 80%             | \$ 672,154         | \$ 721,189                  |
| Year 18 | \$ 28,891     | 85%             | \$ 707,419         | \$ 736,310                  | \$ 49,035  | 85%             | \$ 714,164         | \$ 763,199                  |
| Year 19 | \$ 28,891     | 90%             | \$ 749,032         | \$ 777,923                  | \$ 49,035  | 90%             | \$ 756,173         | \$ 805,208                  |
| Year 20 | \$ 28,891     | 95%             | \$ 790,645         | \$ 819,536                  | \$ 49,035  | 95%             | \$ 798,183         | \$ 847,218                  |

\*The percentage of improvement value subject to tax.

To calculate the PILOT payments, we apply the "Equivalent Taxable AV" from the table on the previous page to the estimated tax rates for each year of the analysis. The table below shows the results of this calculation. Over course of the 20-year PILOT, the Site would generate a total of \$33.1 million for the Longwood CSD, \$29.1 million for the South Country CSD, \$10.2 million for the County, and \$14.2 million for the Town.

PILOT Payments with Project

| Year         | Parcel B & C         |                     |                     |                      | Parcel D            |                     |                      |                      | Total                |                      |                      |                      |                      |
|--------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|              | Longwood (CSD)       | County              | Town                | Total                | South Country (CSD) | County              | Town                 | Total                | Longwood (CSD)       | County               | Town                 | Total                |                      |
| Year 1       | \$ 87,208            | \$ 13,110           | \$ 17,207           | \$ 117,525           | \$ 22,252           | \$ 32,469           | \$ 178,229           | \$ 178,229           | \$ 87,208            | \$ 123,509           | \$ 35,362            | \$ 49,675            | \$ 295,755           |
| Year 2       | \$ 217,073           | \$ 32,634           | \$ 42,831           | \$ 292,537           | \$ 42,141           | \$ 61,491           | \$ 337,542           | \$ 337,542           | \$ 217,073           | \$ 233,910           | \$ 74,775            | \$ 104,321           | \$ 630,079           |
| Year 3       | \$ 352,098           | \$ 52,933           | \$ 69,472           | \$ 474,503           | \$ 62,818           | \$ 91,661           | \$ 503,156           | \$ 503,156           | \$ 352,098           | \$ 348,677           | \$ 115,751           | \$ 167,133           | \$ 977,659           |
| Year 4       | \$ 492,437           | \$ 74,031           | \$ 97,162           | \$ 663,631           | \$ 84,305           | \$ 123,014          | \$ 675,259           | \$ 675,259           | \$ 492,437           | \$ 467,941           | \$ 158,336           | \$ 220,176           | \$ 1,330,850         |
| Year 5       | \$ 638,249           | \$ 95,952           | \$ 125,932          | \$ 860,133           | \$ 91,836           | \$ 135,584          | \$ 854,045           | \$ 854,045           | \$ 638,249           | \$ 591,836           | \$ 202,578           | \$ 281,516           | \$ 1,714,179         |
| Year 6       | \$ 789,697           | \$ 118,720          | \$ 155,814          | \$ 1,064,231         | \$ 129,806          | \$ 189,407          | \$ 1,039,713         | \$ 1,039,713         | \$ 789,697           | \$ 720,500           | \$ 248,526           | \$ 345,222           | \$ 2,103,943         |
| Year 7       | \$ 946,947           | \$ 142,360          | \$ 186,841          | \$ 1,276,148         | \$ 153,871          | \$ 224,521          | \$ 1,232,466         | \$ 1,232,466         | \$ 946,947           | \$ 854,073           | \$ 296,231           | \$ 411,363           | \$ 2,508,613         |
| Year 8       | \$ 1,110,171         | \$ 166,898          | \$ 219,047          | \$ 1,496,116         | \$ 178,846          | \$ 260,964          | \$ 1,432,512         | \$ 1,432,512         | \$ 1,110,171         | \$ 992,702           | \$ 345,745           | \$ 480,011           | \$ 2,928,628         |
| Year 9       | \$ 1,279,545         | \$ 192,361          | \$ 252,466          | \$ 1,724,372         | \$ 204,799          | \$ 298,775          | \$ 1,640,068         | \$ 1,640,068         | \$ 1,279,545         | \$ 1,136,533         | \$ 397,121           | \$ 551,242           | \$ 3,364,440         |
| Year 10      | \$ 1,455,250         | \$ 218,776          | \$ 287,134          | \$ 1,961,161         | \$ 231,637          | \$ 337,994          | \$ 1,855,353         | \$ 1,855,353         | \$ 1,455,250         | \$ 1,285,721         | \$ 450,413           | \$ 635,129           | \$ 3,816,514         |
| Year 11      | \$ 1,637,472         | \$ 246,171          | \$ 323,088          | \$ 2,206,731         | \$ 259,508          | \$ 378,663          | \$ 2,078,593         | \$ 2,078,593         | \$ 1,637,472         | \$ 1,440,422         | \$ 505,679           | \$ 701,751           | \$ 4,285,324         |
| Year 12      | \$ 1,826,400         | \$ 274,573          | \$ 360,366          | \$ 2,461,339         | \$ 288,402          | \$ 420,823          | \$ 2,310,021         | \$ 2,310,021         | \$ 1,826,400         | \$ 1,600,797         | \$ 562,975           | \$ 780,186           | \$ 4,771,360         |
| Year 13      | \$ 2,022,231         | \$ 304,014          | \$ 399,005          | \$ 2,725,249         | \$ 318,347          | \$ 464,517          | \$ 2,549,875         | \$ 2,549,875         | \$ 2,022,231         | \$ 1,767,011         | \$ 622,360           | \$ 863,322           | \$ 5,275,124         |
| Year 14      | \$ 2,225,164         | \$ 334,522          | \$ 439,045          | \$ 2,998,731         | \$ 349,374          | \$ 509,791          | \$ 2,790,398         | \$ 2,790,398         | \$ 2,225,164         | \$ 1,939,232         | \$ 683,896           | \$ 948,837           | \$ 5,797,129         |
| Year 15      | \$ 2,435,405         | \$ 366,129          | \$ 480,528          | \$ 3,282,062         | \$ 381,516          | \$ 556,691          | \$ 3,055,843         | \$ 3,055,843         | \$ 2,435,405         | \$ 2,117,636         | \$ 747,644           | \$ 1,037,219         | \$ 6,337,905         |
| Year 16      | \$ 2,653,167         | \$ 398,866          | \$ 523,494          | \$ 3,575,527         | \$ 414,803          | \$ 605,262          | \$ 3,322,466         | \$ 3,322,466         | \$ 2,653,167         | \$ 2,302,400         | \$ 813,669           | \$ 1,128,757         | \$ 6,897,993         |
| Year 17      | \$ 2,878,664         | \$ 432,766          | \$ 567,987          | \$ 3,879,417         | \$ 449,269          | \$ 655,554          | \$ 3,598,531         | \$ 3,598,531         | \$ 2,878,664         | \$ 2,493,708         | \$ 882,036           | \$ 1,223,541         | \$ 7,477,949         |
| Year 18      | \$ 3,112,120         | \$ 467,863          | \$ 614,050          | \$ 4,194,033         | \$ 484,948          | \$ 707,615          | \$ 3,884,311         | \$ 3,884,311         | \$ 3,112,120         | \$ 2,691,747         | \$ 952,811           | \$ 1,321,665         | \$ 8,078,944         |
| Year 19      | \$ 3,353,763         | \$ 504,191          | \$ 661,729          | \$ 4,519,682         | \$ 521,875          | \$ 761,496          | \$ 4,180,082         | \$ 4,180,082         | \$ 3,353,763         | \$ 2,896,771         | \$ 1,026,065         | \$ 1,423,225         | \$ 8,699,764         |
| Year 20      | \$ 3,603,827         | \$ 541,784          | \$ 711,068          | \$ 4,856,679         | \$ 560,084          | \$ 817,250          | \$ 4,486,130         | \$ 4,486,130         | \$ 3,603,827         | \$ 3,108,796         | \$ 1,101,868         | \$ 1,528,318         | \$ 9,342,809         |
| <b>Total</b> | <b>\$ 33,116,887</b> | <b>\$ 4,978,652</b> | <b>\$ 6,534,269</b> | <b>\$ 44,629,808</b> | <b>\$ 5,245,188</b> | <b>\$ 7,653,543</b> | <b>\$ 42,072,593</b> | <b>\$ 42,072,593</b> | <b>\$ 33,116,887</b> | <b>\$ 29,113,862</b> | <b>\$ 10,223,840</b> | <b>\$ 14,187,812</b> | <b>\$ 86,642,401</b> |

**Increase in Property Tax Revenue**

Because we want to isolate only the *increase* in revenue to the various taxing jurisdictions that result from the Project, we subtract the "Property Taxes Without the Project" from the estimated "PILOT Payments with Project." The table to the right shows that, if the Project moves forward, the Longwood CSD will collect \$31 million *more* in PILOT payments than property taxes over the next 20 years. The figure for the South County CSD is \$26.1 million, the County's is \$9.4 million, and the Town's is \$13.0 million.

**Increase in Property Tax Revenue**

| Year         | All Parcels          |                      |                     |                      |
|--------------|----------------------|----------------------|---------------------|----------------------|
|              | Longwood CSD         | South County CSD     | County              | Town                 |
| Year 1       | \$ -                 | \$ -                 | \$ -                | \$ -                 |
| Year 2       | \$ 128,121           | \$ 107,930           | \$ 38,706           | \$ 53,652            |
| Year 3       | \$ 261,367           | \$ 220,178           | \$ 78,960           | \$ 109,451           |
| Year 4       | \$ 399,892           | \$ 336,872           | \$ 120,809          | \$ 167,460           |
| Year 5       | \$ 543,853           | \$ 458,145           | \$ 164,301          | \$ 227,746           |
| Year 6       | \$ 693,412           | \$ 584,135           | \$ 209,483          | \$ 290,376           |
| Year 7       | \$ 848,736           | \$ 714,982           | \$ 256,407          | \$ 355,420           |
| Year 8       | \$ 1,009,996         | \$ 850,828           | \$ 305,125          | \$ 422,950           |
| Year 9       | \$ 1,177,367         | \$ 991,823           | \$ 355,688          | \$ 493,039           |
| Year 10      | \$ 1,351,029         | \$ 1,138,116         | \$ 408,152          | \$ 565,762           |
| Year 11      | \$ 1,531,166         | \$ 1,289,865         | \$ 462,573          | \$ 641,197           |
| Year 12      | \$ 1,717,968         | \$ 1,447,229         | \$ 519,007          | \$ 719,423           |
| Year 13      | \$ 1,911,630         | \$ 1,610,371         | \$ 577,513          | \$ 800,522           |
| Year 14      | \$ 2,112,351         | \$ 1,779,460         | \$ 638,152          | \$ 884,576           |
| Year 15      | \$ 2,320,337         | \$ 1,954,668         | \$ 700,985          | \$ 971,673           |
| Year 16      | \$ 2,535,796         | \$ 2,136,173         | \$ 766,076          | \$ 1,061,900         |
| Year 17      | \$ 2,758,947         | \$ 2,324,156         | \$ 833,491          | \$ 1,155,347         |
| Year 18      | \$ 2,990,008         | \$ 2,518,804         | \$ 903,296          | \$ 1,252,108         |
| Year 19      | \$ 3,229,209         | \$ 2,720,309         | \$ 975,560          | \$ 1,352,276         |
| Year 20      | \$ 3,476,782         | \$ 2,928,866         | \$ 1,050,353        | \$ 1,455,951         |
| <b>Total</b> | <b>\$ 30,997,967</b> | <b>\$ 26,112,910</b> | <b>\$ 9,364,636</b> | <b>\$ 12,980,829</b> |
|              |                      |                      |                     | <b>\$ 79,456,342</b> |

**Sales Tax Revenue**

As per the economic impact analysis, we anticipate approximately \$124.4 million in total earnings during the construction phase of the Project. We assume 70% of those earnings will be spent in Suffolk County and 25% of that spending amount will be subject to the sales tax, yielding \$21.8 million in taxable sales within the County.

Therefore, applying the County's sales tax rate of 4.25%, we conclude that the construction phase earnings will lead to \$925,061 in sales tax revenue for the County.

Likewise, we estimated between \$77.3 million and \$96.6 million in total new earnings in Year 1 for the jobs associated with the operation phase of the Project. We use the midpoint of those figures, or \$87.0 million, and again assume 70% of earnings will be spent in the County and 25% of those will be on items subject to the sales tax, yielding \$15.2 million in taxable sales.

Applying the County's sales tax rate of 4.5%, we arrive at \$646,892 in sales tax revenue for the County in Year 1 of the analysis. We then applied an escalation factor of 2% per year to those taxable sales over the presumed 20-year PILOT agreement to arrive at total sales tax revenue related to the operation phase of the Project of \$15.7 million.

**County Sales Tax Revenue - Construction Phase**

| Line                        | Value         |
|-----------------------------|---------------|
| Total New Earnings          | \$124,377,933 |
| % Spent in County           | 70%           |
| \$ Spent in County          | \$87,064,553  |
| % Taxable                   | 25%           |
| \$ Taxable                  | \$21,766,138  |
| County Sales Tax Rate       | 4.25%         |
| \$ County Sales Tax Revenue | \$925,061     |

Source: Developer, MRB

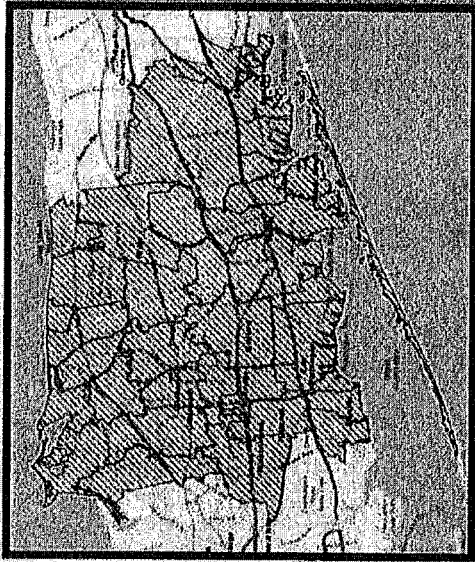
**County Sales Tax Revenue - Operation Phase**

| Line                                 | Value        |
|--------------------------------------|--------------|
| Total New Earnings - Year 1*         | \$86,977,128 |
| % Spent in County                    | 70%          |
| \$ Spent in County                   | \$60,883,989 |
| % Taxable                            | 25%          |
| \$ Taxable                           | \$15,220,997 |
| County Sales Tax Rate                | 4.25%        |
| \$ County Sales Tax Revenue - Year 1 | \$646,892    |
| Total Sales Tax Rev. - Years 1-20**  | \$15,717,784 |

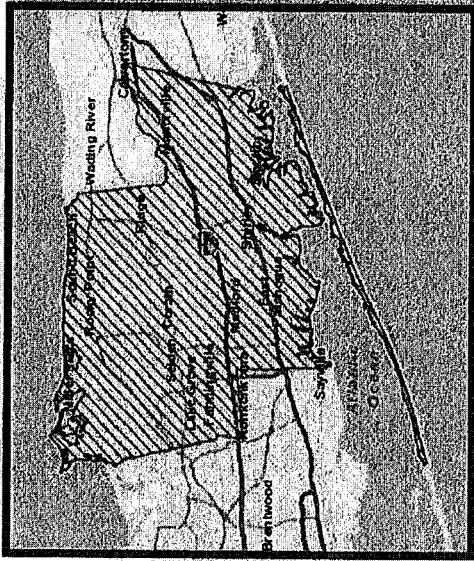
Source: MRB. \*Year 1 earnings are the midpoint earnings between the "High Case" and "Low Case". \*\*Escalated at 2% per year.

# Appendix A – Town ZIP Codes

36 ZIP Codes of the Town of Brookhaven



Town of Brookhaven



| ZIP   | Description                                    |
|-------|------------------------------------------------|
| 11705 | Bayport, NY (in Suffolk county)                |
| 11713 | Belport, NY (in Suffolk county)                |
| 11715 | Blue Point, NY (in Suffolk county)             |
| 11719 | Brookhaven, NY (in Suffolk county)             |
| 11727 | Coram, NY (in Suffolk county)                  |
| 11733 | East Setauket, NY (in Suffolk county)          |
| 11738 | Farmingville, NY (in Suffolk county)           |
| 11741 | Holbrook, NY (in Suffolk county)               |
| 11742 | Holtsville, NY (in Suffolk county)             |
| 11755 | Lake Grove, NY (in Suffolk county)             |
| 11763 | Medford, NY (in Suffolk county)                |
| 11764 | Miller Place, NY (in Suffolk county)           |
| 11766 | Mount Sinai, NY (in Suffolk county)            |
| 11772 | Patchogue, NY (in Suffolk county)              |
| 11776 | Port Jefferson Station, NY (in Suffolk county) |
| 11777 | Port Jefferson, NY (in Suffolk county)         |
| 11778 | Rocky Point, NY (in Suffolk county)            |
| 11779 | Ronkonkoma, NY (in Suffolk county)             |
| 11782 | Sayville, NY (in Suffolk county)               |
| 11784 | Seiden, NY (in Suffolk county)                 |
| 11786 | Shoreham, NY (in Suffolk county)               |
| 11789 | Sound Beach, NY (in Suffolk county)            |
| 11790 | Stony Brook, NY (in Suffolk county)            |
| 11934 | Center Moriches, NY (in Suffolk county)        |
| 11940 | East Moriches, NY (in Suffolk county)          |
| 11941 | Eastport, NY (in Suffolk county)               |
| 11949 | Manorville, NY (in Suffolk county)             |
| 11950 | Mastic, NY (in Suffolk county)                 |
| 11951 | Mastic Beach, NY (in Suffolk county)           |
| 11953 | Middle Island, NY (in Suffolk county)          |
| 11955 | Moriches, NY (in Suffolk county)               |
| 11960 | Rensenburg, NY (in Suffolk county)             |
| 11961 | Ridge, NY (in Suffolk county)                  |
| 11967 | Shirley, NY (in Suffolk county)                |
| 11973 | Upton, NY (in Suffolk county)                  |
| 11980 | Yaphank, NY (in Suffolk county)                |



# Appendix B - Representative Tax Bills

Property, SCTM Number: 0200705000100040001

## STATEMENT OF TAXES: 2020-2021

PHYSICAL ADDRESS: PLEASANT ST  
 SCTM: 0200-705-00-01-00-040-001  
 ITEM NUMBER: 2401811  
 CURRENT AS OF: 1618395964000  
 SCHOOL PHONE: 631-345-2782

OWNER NAME: SILLS ROAD REALTY LLC  
 STAR SAVINGS

| LAND ASSESSMENT                        | FULL ASSESSED VALUE | TAX RATE PER 100 | TAX AMOUNT W/ EXEMPTIONS | TAX AMOUNT W/O EXEMPTIONS | FULL VALUE        |
|----------------------------------------|---------------------|------------------|--------------------------|---------------------------|-------------------|
| 810                                    | 810                 |                  |                          |                           | 102,531           |
| <b>UNIFORM % WHICH IS 6.29% of</b>     |                     |                  |                          |                           |                   |
| <b>NEW YORK STATE MTA TAX</b>          |                     |                  |                          |                           |                   |
| SCHOOL TAX                             | 74.2% OF TOTAL BILL |                  | \$2,644.99               | \$2,444.99                |                   |
| SCHOOL DISTRICTS - LONGWOOD CSD        | 810                 | 286.958          | \$2,324.36               | \$2,324.36                |                   |
| LIBRARY DISTRICTS - LONGWOOD CSD       | 810                 | 14.893           | \$120.63                 | \$120.63                  |                   |
| <b>County Tax</b>                      |                     |                  |                          |                           |                   |
| COUNTY OF SUFFOLK                      | 810                 | 2.894            | \$237.57                 | \$237.57                  |                   |
| COUNTY OF SUFFOLK - POLICE             | 810                 | 42.485           | \$344.13                 | \$344.13                  |                   |
| <b>Town Tax</b>                        |                     |                  |                          |                           |                   |
| TOWN - TOWN WIDE FUND                  | 810                 | 5.856            | \$47.27                  | \$47.27                   |                   |
| HIGHWAY - TOWN WIDE FUND               | 810                 | 1.564            | \$12.67                  | \$12.67                   |                   |
| TOWN - PART TOWN FUND                  | 810                 | 2                | \$16.20                  | \$16.20                   |                   |
| HIGHWAY - PART TOWN FUND/ SNOW REMOVAL | 810                 | 15.097           | \$122.29                 | \$122.29                  |                   |
| <b>Other Taxes</b>                     |                     |                  |                          |                           |                   |
| NEW YORK STATE MTA TAX                 | 810                 | 142              | \$724.00                 | \$724.00                  |                   |
| OPEN SPACE PRESERVATION                | 810                 | 2.207            | \$17.88                  | \$17.88                   |                   |
| FIRE DISTRICTS - YAPHANK               | 810                 | 27.602           | \$223.58                 | \$223.58                  |                   |
| LIGHTING DISTRICTS - BROOKHAVEN        | 810                 | 1.201            | \$9.73                   | \$9.73                    |                   |
| REAL PROPERTY TAX LAW                  | 810                 | 3.008            | \$24.36                  | \$24.36                   |                   |
| OUT OF COUNTY TUITION                  | 810                 | .991             | \$8.60                   | \$8.60                    |                   |
| SUFFOLK COUNTY COMMUNITY COLLEGE TAX   | 810                 | .21              | \$1.70                   | \$1.70                    |                   |
| <b>Total Tax Rate/Tax Amounts</b>      |                     |                  | <b>406.788</b>           | <b>\$3,294.99</b>         | <b>\$3,294.99</b> |

**BILLED AMOUNTS**  
 1ST HALF: \$1,647.50 - 2ND HALF: \$1,647.49 - TOTAL: \$3,294.99

| TYPE | PROCESS DATE | RCPT | RCPT | AMT PAID   | PENALTY | PAYOR                   | OPENID |
|------|--------------|------|------|------------|---------|-------------------------|--------|
| F N  | 01/14/2021   | NBIL | NBIL | \$1,647.50 |         | NEW YORK COMMUNITY BANK | N      |

Zoom to

Property SCIM Number: 0200815000100005002

**STATEMENT OF TAXES: 2020-2021**

PHYSICAL ADDRESS: ASTOR ST  
 SCTM: 0200-815-00-01-00-006-002  
 ITEM NUMBER: 3731094  
 CURRENT AS OF: 1618295964000  
 SCHOOL PHONE: 631-730-4501

OWNER NAME: NEWYORK SITE OPERATIONS, LLC  
 STAR SAVINGS:

FULL ASSESSED VALUE 27,815  
 FULL VALUE 3,520,886  
 UNIFORM % WHICH IS 0.79% of

| LEVY DESCRIPTION                        | TAXABLE VALUE        | TAX RATE PER 100 | TAX AMOUNT W/ EXEMPTIONS | TAX AMOUNT W/O EXEMPTIONS |
|-----------------------------------------|----------------------|------------------|--------------------------|---------------------------|
| <b>School Tax</b>                       |                      |                  |                          |                           |
| SCHOOL DISTRICTS - SOUTH COUNTRY CSD    | 69.3% OF TOTAL BILL  | 238.63           | \$70,860.42              | \$70,860.42               |
| LIBRARY DISTRICTS - SOUTH COUNTRY CSD   |                      | 13.25            | \$66,374.93              | \$66,374.93               |
| <b>County Tax</b>                       |                      |                  |                          |                           |
| COUNTY OF SUFFOLK                       | 12.48% OF TOTAL BILL | 2.694            | \$12,522.17              | \$12,522.17               |
| COUNTY OF SUFFOLK - POLICE              |                      | 42.485           | \$11,817.20              | \$11,817.20               |
| <b>Town Tax</b>                         |                      |                  |                          |                           |
| TOWN - TOWN WIDE FUND                   | 6.74% OF TOTAL BILL  | 5.836            | \$6,313.84               | \$6,313.84                |
| HIGHWAY - TOWN WIDE FUND                |                      | 1.564            | \$435.03                 | \$435.03                  |
| TOWN - PART TOWN FUND                   |                      | 2                | \$556.30                 | \$556.30                  |
| HIGHWAY - PART TOWN FUND / SNOW REMOVAL |                      | 15.097           | \$4,199.23               | \$4,199.23                |
| <b>Other Taxes</b>                      |                      |                  |                          |                           |
| NEWYORK STATE MTA TAX                   | 11.45% OF TOTAL BILL | 142              | \$11,403.87              | \$11,403.87               |
| OPEN SPACE PRESERVATION                 |                      | 2.207            | \$39.50                  | \$39.50                   |
| FIRE DISTRICTS - BROOKHAVEN             |                      | 22.115           | \$613.88                 | \$613.88                  |
| LIGHTING DISTRICTS - BROOKHAVEN         |                      | 1.201            | \$6,151.29               | \$6,151.29                |
| AMBULANCE DISTRICT - SOUTH COUNTRY      |                      | 12.144           | \$334.06                 | \$334.06                  |
| REAL PROPERTY TAX LAW                   |                      | 3.008            | \$3,377.85               | \$3,377.85                |
| OUT OF COUNTY TUITION                   |                      | 691              | \$836.68                 | \$836.68                  |
| SUFFOLK COUNTY COMMUNITY COLLEGE TAX    |                      | 21               | \$192.20                 | \$192.20                  |
| <b>Total Tax Rate / Tax Amounts</b>     |                      | <b>363.474</b>   | <b>\$101,400.30</b>      | <b>\$101,400.30</b>       |

**BILLED AMOUNTS**  
 1ST HALF: \$50,550.15 - 2ND HALF: \$50,550.15 - TOTAL: \$101,400.30

| TYPE | Process Date | RCPT | Pmt Date   | Amt Paid    | Penalty | Payor                    | Operid |
|------|--------------|------|------------|-------------|---------|--------------------------|--------|
| FR   | 12/31/2020   | 0008 | 12/31/2020 | \$50,550.15 |         | WINTER BROOKWASTE SYSTEM | 4      |

## Appendix C – List of Tax ID Numbers, AV, Rate and Taxes

List of Tax ID Numbers, AV, Rate and Taxes

| Parcel ID                   | AV       | Rate       | Taxes     | Parcel ID                   | AV               | Rate       | Taxes             |
|-----------------------------|----------|------------|-----------|-----------------------------|------------------|------------|-------------------|
| B 0200-663.00-03.00-029.001 | \$ 7,800 | \$ 406.788 | \$ 3,1729 | C 0200-704.00-03.00-010.000 | \$ 75            | \$ 406.788 | \$ 305            |
| C 0200-663.00-03.00-003.000 | \$ 5     | \$ 406.788 | \$ 20     | C 0200-704.00-03.00-022.001 | \$ 835           | \$ 406.788 | \$ 3,397          |
| C 0200-663.00-03.00-010.001 | \$ 125   | \$ 406.788 | \$ 508    | C 0200-704.00-03.00-022.001 | \$ 835           | \$ 406.788 | \$ 3,397          |
| C 0200-663.00-03.00-007.001 | \$ 260   | \$ 406.788 | \$ 1,058  | C 0200-704.00-02.00-023.001 | \$ 1,225         | \$ 406.788 | \$ 4,983          |
| C 0200-663.00-03.00-018.001 | \$ 925   | \$ 406.788 | \$ 3,763  | C 0200-664.00-02.00-040.001 | \$ 460           | \$ 406.788 | \$ 1,871          |
| C 0200-705.00-01.00-032.001 | \$ 855   | \$ 406.788 | \$ 3,478  | C 0200-705.00-01.00-017.001 | \$ 860           | \$ 406.788 | \$ 3,498          |
| C 0200-663.00-03.00-025.003 | \$ 550   | \$ 406.788 | \$ 2,237  | C 0200-705.00-01.00-017.001 | \$ 860           | \$ 406.788 | \$ 3,498          |
| C 0200-663.00-03.00-026.000 | \$ 145   | \$ 406.788 | \$ 590    | C 0200-705.00-01.00-021.001 | \$ 200           | \$ 406.788 | \$ 812            |
| C 0200-664.00-02.00-023.001 | \$ 955   | \$ 406.788 | \$ 3,885  | C 0200-704.00-02.00-029.001 | \$ 1,630         | \$ 406.788 | \$ 6,631          |
| C 0200-664.00-02.00-017.001 | \$ 935   | \$ 406.788 | \$ 3,803  | C 0200-705.00-01.00-040.001 | \$ 810           | \$ 406.788 | \$ 3,295          |
| C 0200-664.00-02.00-029.001 | \$ 950   | \$ 406.788 | \$ 3,864  | C 0200-705.00-01.00-077.001 | \$ 180           | \$ 406.788 | \$ 732            |
| C 0200-664.00-02.00-008.001 | \$ 970   | \$ 406.788 | \$ 3,946  | C 0200-705.00-01.00-073.001 | \$ 840           | \$ 406.788 | \$ 3,417          |
| C 0200-664.00-02.00-002.000 | \$ 110   | \$ 406.788 | \$ 447    | C 0200-705.00-01.00-054.001 | \$ 841           | \$ 406.788 | \$ 3,421          |
| C 0200-664.00-02.00-033.001 | \$ 920   | \$ 406.788 | \$ 3,742  | C 0200-705.00-01.00-079.000 | \$ 80            | \$ 406.788 | \$ 325            |
| C 0200-664.00-02.00-053.001 | \$ 930   | \$ 406.788 | \$ 3,783  | C 0200-705.00-01.00-085.001 | \$ 280           | \$ 406.788 | \$ 1,139          |
| C 0200-664.00-02.00-044.001 | \$ 200   | \$ 406.788 | \$ 814    | C 0200-705.00-01.00-089.001 | \$ 250           | \$ 406.788 | \$ 1,017          |
| C 0200-664.00-02.00-035.001 | \$ 120   | \$ 406.788 | \$ 488    | C 0200-705.00-01.00-092.001 | \$ 140           | \$ 406.788 | \$ 570            |
| C 0200-664.00-02.00-037.000 | \$ 120   | \$ 406.788 | \$ 488    | C 0200-705.00-01.00-019.000 | \$ 140           | \$ 406.788 | \$ 570            |
| C 0200-663.00-03.00-012.007 | \$ 415   | \$ 406.788 | \$ 1,688  | C 0200-705.00-01.00-110.001 | \$ 95            | \$ 406.788 | \$ 386            |
| C 0200-664.00-02.00-042.001 | \$ 140   | \$ 406.788 | \$ 570    | D 0200-815.00-01.00-006.003 | \$ 10,045        | \$ 363,474 | \$ 3,651          |
| C 0200-664.00-02.00-059.000 | \$ 15    | \$ 406.788 | \$ 61     | D 0200-815.00-01.00-006.002 | \$ 27,815        | \$ 363,474 | \$ 10,100         |
| C 0200-664.00-02.00-057.000 | \$ 50    | \$ 406.788 | \$ 203    | D 0200-815.00-01.00-004.004 | \$ 11,175        | \$ 363,474 | \$ 40,618         |
| C 0200-704.00-03.00-006.001 | \$ 380   | \$ 406.788 | \$ 1,546  |                             |                  |            |                   |
| C 0200-704.00-03.00-009.001 | \$ 380   | \$ 406.788 | \$ 1,546  | <b>Total</b>                | <b>\$ 77,926</b> |            | <b>\$ 295,755</b> |

EXHIBIT E

Town of Brookhaven Industrial Development Agency Uniform Tax Exemption Policy

TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY  
UNIFORM TAX EXEMPTION POLICY (UTEP)

**SECTION 1. PURPOSE AND AUTHORITY.** Pursuant to Section 874(4)(a) of Title One of Article 18-A of the New York State General Municipal Law (the “Act”), Town of Brookhaven Industrial Development Agency (the “Agency”) is required to establish a uniform tax-exemption policy applicable to the provision of any financial assistance to any project. This uniform tax-exemption policy (“UTEP”) was adopted pursuant to a resolution enacted by the members of the Agency on June 20, 2012, as amended on October 15, 2014, September 20, 2017, May 13, 2019 and June 17, 2020.

**SECTION 2. DEFINITIONS.** All words and terms used herein and defined in the Act shall have the meanings assigned to them in the Act, unless otherwise defined herein or unless the context or use indicates another meaning or intent. The following words and terms used herein shall have the respective meanings set forth below, unless the context or use indicates another meaning or intent:

(A) “**Administrative Fee**” shall mean a charge imposed by the Agency to an Applicant or project occupant for the administration of a project.

(B) “**Act**” shall have the meaning assigned thereto in Section 1 of this UTEP.

(C) “**Affected Tax Jurisdiction**” means, with respect to a particular project, the County, the Town, any Village or applicable School District, in which such project is located which will fail to receive real property tax payments or other tax payments which would otherwise be due with respect to such project due to a Tax Exemption obtained by reason of the involvement of the Agency in such project.

(D) “**Affordable Housing Project**” shall have the meaning assigned thereto in Section 7(D)(f) of this UTEP.

(E) “**Agency**” shall have the meaning assigned thereto in Section 1 of this UTEP.

(F) “**Agency Fee**” shall mean the normal charges imposed by the Agency on an Applicant or a project occupant to compensate the Agency for the Agency’s participation in a project pursuant to the Agency’s adopted Fee Schedule. The term “Agency Fee” shall include, but not limited to, not only the Agency’s normal application fee and the Agency’s normal Administrative Fee, but also may include (1) reimbursement of the Agency’s expenses, (2) rent imposed by the Agency for use of the property of the Agency and (3) other similar charges, penalties and interest imposed by the Agency.

(G) “**Applicant**” shall mean an individual or entity who files an application with the Agency to receive financial assistance with respect to a project.

(H) **"Applicant Project"** shall mean a project which is undertaken by the Agency, which complies with the Act and the policies of the Agency, for the benefit of an Applicant which either (1) has been or will be financed by the issuance by the Agency of bonds, notes or other evidences of indebtedness with respect thereto or (2) a straight lease transaction which the Agency has determined to undertake pursuant to the Lease Policy and the Act.

(I) **"Assessor"** shall mean (i) the Assessor of the Town, and (ii) if a project is located in a Village, the Assessor of the Village.

(J) **"Assisted Living Facility"** shall have the meaning assigned thereto in Section 7(D)(g) of this UTEP.

(K) **"County"** shall mean Suffolk County, New York.

(L) **"Exemption Form"** shall have the meaning assigned thereto in Section 7(B) of this UTEP.

(M) **"FTEs"** shall have the meaning assigned thereto in this Section 9(E) of this UTEP.

(N) **"Lease and Project Agreement"** shall mean a Lease and Project Agreement entered into between and the Agency and an Applicant with respect to a project.

(O) **"Lease Policy"** shall mean the lease policy approved by resolution of the members of the Agency, pursuant to which the Agency set forth the circumstances under which the Agency will consider undertaking a straight-lease transaction.

(P) **"Loss Event"** shall have the meaning assigned thereto in Section 9(F) of this UTEP.

(Q) **"Market Rate Housing Project"** shall have the meaning assigned thereto in Section 7(D)(i) of this UTEP.

(R) **"Municipality"** shall mean the County, the Town and each village located within the Town.

(S) **"Non-Applicant Project"** shall mean a project which is undertaken by the Agency for the benefit of the Agency and shall not include an Applicant Project.

(T) **"Normal Mortgage Tax"** shall have the meaning assigned thereto in Section 5(f) hereof.

(U) **"PILOT Payment"** or **"Payment in Lieu of Tax"** shall mean any payment made to the Agency or an Affected Tax Jurisdiction in lieu of the real property taxes or other taxes which would have been levied by or on behalf of an Affected Tax Jurisdiction with respect to a project but for the Tax Exemption obtained by reason of the involvement of the Agency in such project, but such term shall not include Agency Fees.

(V) **"PILOT Agreement"** shall have the meaning assigned thereto in Section 7(A) of this UTEP.

(W) **"Real Property Tax Abatements"** shall have the meaning assigned thereto in Section 7(D)(i) of this UTEP.

(X) **"Real Property Tax Abatement Savings"** shall have the meaning assigned thereto in Section 9(B)(iii) of this UTEP.

(Y) **"Recapture Event"** shall have the meaning assigned thereto in Section 9(C) of this UTEP.

(Z) **"Recaptured Benefits"** shall have the meaning assigned thereto in Section 9(B) of this UTEP.

(AA) **"Recapture Policy"** shall have the meaning assigned thereto in Section 3(E) this UTEP.

(BB) **"Renewable Energy Systems"** shall have the meaning assigned thereto in Section 66-p of the New York Public Service Law.

(CC) **"Sales Tax Exemption Period"** shall have the meaning assigned thereto in Section 4(B) of this UTEP.

(DD) **"Sales Tax Savings"** shall have the meaning assigned thereto in Section 9(B)(ii) of this UTEP.

(EE) **"School District"** shall mean each school district located within the Town.

(FF) **"Senior Living Facility"** shall have the meaning assigned thereto in Section 7(D)(h) of this UTEP.

(GG) **"Tax Exemption"** shall mean any financial assistance granted to a project which is based upon all or a portion of the taxes which would otherwise be levied and assessed against a project but for the involvement of the Agency in such project.

(HH) **"Town"** shall mean the Town of Brookhaven, New York.

(II) **"UTEPA"** shall have the meaning assigned thereto in Section 1 of this UTEP.

(JJ) **"Village"** means any incorporated Village located within the Town.

### SECTION 3. GENERAL PROVISIONS.

(A) Policy. The policy of the Agency is to grant Tax Exemptions as hereinafter set forth to (1) any Applicant Project and (2) any Non-Applicant Project, in each case approved by the Agency in accordance with the provisions of the Act and the policies of the Agency. In reviewing applications for financial assistance, the Agency shall take into consideration, review and comply with all requirements and provisions of the Act.

(B) Exceptions. The Agency reserves the right to deviate from such policy in special circumstances. In determining whether special circumstances exist to justify such a deviation, the Agency may consider the magnitude of the deviation sought and the factors which might make the project unusual, which factors might include but not be limited to the following factors: (1) The magnitude and/or importance of any permanent private sector job creation and/or retention related to the proposed project in question; (2) whether the Affected Tax Jurisdictions will be reimbursed by the project occupant if such project does not fulfill the purposes for which Tax Exemption was granted; (3) the impact of such project on existing and proposed businesses or economic development projects; (4) the amount of private sector investment generated or likely to be generated by such project; (5) the estimated value of the Tax Exemptions requested; (6) the extent to which such project will provide needed services and revenues to the Affected Tax Jurisdictions; (7) the effect of the proposed project upon the environment, the extent to which the project will utilize, to the fullest extent practicable and economically feasible, resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures; and (8) if the project is designated blighted as per the Town's Code. In addition, the Agency may consider the other factors outlined in Section 874(4)(a) of the Act.

(C) Application. No request for a Tax Exemption relating to an Applicant Project shall be considered by the Agency unless an application and environmental assessment form are filed with the Agency on the forms prescribed by the Agency pursuant to the Act and the policies of the Agency. Such application shall contain the information requested by the Agency, including a description of the proposed project, the proposed financial assistance being sought with respect to the project, the estimated date of completion of the project, whether such financial assistance is consistent with this UTEP and all other information required by the Act and corresponding rules and regulations. The Agency reserves the right to reject any application that the Board, in its sole discretion, determines (1) does not comply with the Town's Code, Zoning Plan, Land Use plans or Economic Development policy, or (2) the project or the requested Tax Exemptions are not in the best interest of the residents or tax payers of the Town or does not otherwise comply with the Act or any other applicable federal, state or local laws, rules or regulations. As required under the Act, prior to any project receiving benefits from the Agency, the project applicant must establish that the project would not proceed but for the benefits granted by the Agency. The fact that the Agency has accepted an Application or adopted a preliminary inducement resolution with respect to a project, does not mean or imply that the Agency will grant final approval of an Applicant's project or the requested Tax Exemptions.

(D) Public Hearings and Notice to Affected Tax Jurisdictions. No request for approval of an Applicant Project by the Agency which involves the issuance of bonds, notes or other evidences of indebtedness with respect thereto or any other application for Tax Exemptions, or



entering into a Lease and Project Agreement or PILOT Agreement, or the granting of other financial assistance to Project Applicant which may aggregate more than \$100,000 or which involves a proposed deviation from the provisions of this Uniform Tax Exemption Policy, shall be given final approval by the Agency unless and until the Agency: (1) has published a public notice and conducted a public hearing with respect to the location and nature of the project, the issuance of bonds or notes, if applicable, and the Tax Exemptions and other financial assistance to be granted by the Agency to the Project Applicant in accordance with the provisions of Section 859-a of the Act, (2) has sent written notice of said request to each Affected Tax Jurisdiction describing generally the location and nature of the project, the issuance of bonds or notes, if applicable, and the Tax Exemptions and other financial assistance to be granted by the Agency to the Project Applicant and if the request involves a deviation from this UTEP, describing such deviation and the need for such deviation, and (3) has given each Affected Tax Jurisdiction and members of the public a reasonable opportunity, either in writing or in person, to be heard by the Agency with respect to the location and nature of the project and proposed Tax Exemption to be granted to the Applicant in accordance with the Act. With respect to Non-Applicant Projects, the Agency shall comply with the provisions of Section 859-a of the Act, to the extent applicable. In addition, the Agency shall comply with all other notice provisions and public hearing requirements contained in the Act relative thereto.

(E) Recapture of Benefits. In accordance with the Act, the Agency has adopted a recapture policy and requirements (the "**Recapture Policy**") which is contained in every Lease and Project Agreement and other applicable project documents with respect to Tax Exemptions and other financial assistance granted to the Project Applicant. The Agency's Recapture Policy is described generally in Section 9 of this UTEP.

#### SECTION 4. SALES AND USE TAX EXEMPTION.

(A) General. State law provides that purchases of tangible personal property by the Agency or by an agent of the Agency, and purchases of tangible personal property by a contractor for incorporation into or improving, maintaining, servicing or repairing real property of the Agency, are exempt from sales and use taxes imposed pursuant to Article 28 of the Tax Law. In accordance with the Act, the Agency has a policy of abating sales and use taxes applicable (1) only to the initial acquisition, construction, renovation and/or equipping of an Applicant Project and (2) to any Non-Applicant Project. The grant of sales and use tax exemptions by the Agency are subject to the Agency's Recapture Policy.

(B) Period of Exemption. Except as set forth in subsection (A) above, the period of time for which a sales and use tax exemption shall be effective (the "**Sales Tax Exemption Period**") shall be determined as follows:

- (1) General. The sales and use tax exemption for an Applicant Project shall be for the Sales Tax Exemption Period commencing no earlier than (i) the date of issuance by the Agency of bonds, notes or other evidences of indebtedness with respect to such project, or (ii) the execution and delivery by the Agency of a Lease and Project Agreement or other document evidencing the sales and use tax exemption relating to such project, and

ending on the date of completion of the project or specific date set by the Agency. The Sales Tax Exemption Period for a Non-Applicant Project shall extend for such period of time as the Agency shall determine.

- (2) Normal Termination. The Sales Tax Exemption Period for an Applicant Project will normally end upon the earlier of (i) completion of the acquisition, construction, renovation and/or equipping of such project, (ii) the specific date set by the Agency or (iii) the date upon which the Applicant has received the benefit of one hundred percent (100%) of the approved sales and use tax exemption regardless of whether the acquisition, construction, renovation and/or equipping of such project has been completed. The Agency and the Applicant shall agree on the estimated date of completion of the project, and the sales and use tax exemption shall cease on the agreed upon date, as stated in the Lease and Project Agreement or other document evidencing the sales and use tax exemption, unless terminated earlier in accordance with the terms of the lease agreement or other document evidencing the exemption.
- (3) Extension of Sales Tax Exemption Period/Increase in Amount. The Chief Executive Officer of the Agency is authorized on behalf of the Agency to approve (i) requests from Applicants regarding the extension of the completion date of its project and the extension of the Sales Tax Exemption Period, and (ii) requests from Applicants regarding an increase of sales and use tax exemptions in an amount not to exceed \$100,000, in connection with the purchase or lease of equipment, building materials, services or other personal property, without the need of approval of the Board of the Agency.
- (4) Items Exempted. The sales and use tax exemption granted by the Agency with respect to an Applicant Project shall extend only to items acquired and installed during the Sales Tax Exemption Period. The sales and use tax exemption shall only apply to the purchase or lease of such items as more particularly described in the Lease and Project Agreement or other such document evidencing the sales and use tax exemption. Such Lease and Project Agreement or other document shall also explicitly describe the items which are not eligible for sales and use tax exemption.
- (5) Percent of Exemption. Unless otherwise determined by resolution of the Agency, the sales and use tax exemption shall be equal to one hundred percent (100%) of the sales and use taxes that would have been levied if the project were not exempt by reason of the Agency's involvement in the project. If an exemption of less than one hundred percent (100%) is determined by the Agency to be applicable to a particular Applicant Project, then the Applicant shall be required to pay a PILOT Payment to the Agency equal to the applicable percentage of sales and use tax liability not being abated. The Agency shall remit such PILOT Payment, within thirty (30)

days of receipt thereof by the Agency, to the Affected Tax Jurisdictions and New York State in accordance with Section 874(3) of the Act.

(C) Lease and Project Agreement. The final act of granting a sales and use tax exemption by the Agency shall be confirmed by the execution by an authorized officer of the Agency of a Lease and Project Agreement or other document entered into by the Agency and the Applicant evidencing such exemption.

(D) Required Filings, Reports and Records. The New York State Department of Taxation and Finance requires that proper forms and supporting materials be filed with a vendor to establish a purchaser's entitlement to a sales and use tax exemption. Additionally, Section 874(8) of the Act requires project occupants and agents of the Agency to annually file with the New York State Department of Taxation and Finance a statement of the value of all sales and use tax exemptions claimed under the Act by the project occupant and/or all agents, subcontractors and consultants thereof. The Applicant's obligation to comply with such requirements shall be more fully described in the Lease and Project Agreement or other such document evidencing the exemption.

#### SECTION 5. MORTGAGE RECORDING TAX EXEMPTION.

(A) General. The Act provides that mortgages granted by or joined by the Agency and recorded by the Agency or caused to be recorded by the Agency are partially exempt from mortgage recording taxes imposed pursuant to Article 11 of the Tax Law. The Agency has a policy of partially abating mortgage recording taxes in accordance with the Act for the initial financing or any subsequent refinancing for each project with respect to which the Agency grants a mortgage to secure the indebtedness issued by the Agency. In instances where the initial financing commitment provides for a construction financing of the project to be replaced by a permanent financing of the project immediately upon or shortly after the completion of the project, the Agency's policy is to abate the mortgage recording tax on a case-by-case basis on both the construction financing and the permanent financing pursuant to the Act.

(B) Non-Agency Financings. In a straight-lease transaction where the Agency holds title to or has a leasehold interest in the project, the determination to grant mortgage tax abatement(s) for mortgages entered into by the Agency to secure loans or indebtedness incurred by an Applicant to finance the costs of an Applicant Project as provided for in the Lease and Project Agreement, will be made by the Agency on a case-by-case basis in the sole discretion of the Agency. As described in Section (F) below, the Agency may enter into the mortgage even if it has determined not to grant a mortgage recording tax abatement. The policy of the Agency is to consent to the granting of a mortgage and to join in such mortgage, so long as the following conditions are met:

- (1) The documents relating to such proposed mortgage contain the Agency's standard non-recourse and hold harmless language and such other provisions as the Agency may require, as provided to the lender;

- (2) The granting of the mortgage is permitted under any existing documents relating to the project, and any necessary consents relating thereto have been obtained by the project occupant;
- (3) The payment of the Agency Fee relating to same; and
- (4) The granting of such mortgage recording tax exemption is in the best interest of the Agency and in furtherance of the Agency's public purposes in accordance with the Act.

(C) Refinancing. It is the policy of the Agency to abate mortgage recording taxes on any debt issued by the Agency for the purpose of refinancing prior bonds, notes or debt issued by the Agency or loans or indebtedness incurred by an Applicant to finance the costs of an Applicant Project as provided for in the Lease and Project Agreement, or on any modifications, extensions and renewals thereof, so long as the Agency Fees relating to same have been paid and the Applicant is not in default under any agreements with the Agency. Additionally, in the event of a refinancing of a mortgage in connection with a straight-lease transaction to which the Agency granted a mortgage recording tax abatement, it is the policy of the Agency to abate mortgage recording taxes with respect to such refinancing in an amount equal to the outstanding balance secured by the current mortgage. The determination to grant any additional mortgage recording tax abatement on any new indebtedness in connection with such refinancing shall be made by the Agency on a case-by-case basis in the sole discretion of the Agency.

(D) Non-Agency Projects. In the event that the Agency does not hold title to or does not have a leasehold interest in a project, it is the policy of the Agency not to join in a mortgage relating to that project and not to abate any mortgage recording taxes relating to that project.

(E) Exemption Affidavit. The act of granting a mortgage recording tax exemption by the Agency is confirmed by the execution by an authorized officer of the Agency of mortgage recording tax exemption affidavit relating thereto.

(F) Mortgage Recording Tax Payments. If the Agency is a party to a mortgage that is not to be granted a mortgage recording tax exemption by the Agency (a "non-exempt mortgage"), then the Applicant and/or project occupant or other person recording same shall pay the same mortgage recording taxes with respect to same as would have been payable had the Agency not been a party to said mortgage (the "Normal Mortgage Tax"). Such mortgage recording taxes are payable to the County Clerk of the County, who shall in turn distribute same in accordance with law. If for any reason a non-exempt mortgage is to be recorded and the Agency is aware that such non-exempt mortgage may for any reason be recorded without the payment of the normal mortgage tax, then the Agency shall prior to executing such non-exempt mortgage collect a payment equal to the normal mortgage tax and remit same within thirty (30) days of receipt by the Agency to the Affected Tax Jurisdictions in accordance with Section 874(3) of the Act.

## SECTION 6. REAL ESTATE TRANSFER TAXES.

(A) Real Estate Transfer Tax. Article 31 of the Tax Law provides for the imposition of a tax upon certain real estate transfers. Section 1405(b)(2) of the Tax Law provides that transfers into the Agency are exempt from such tax, and the New York State Department of Taxation and Finance has ruled that transfers of property by the Agency back to the same entity which transferred such property to the Agency are exempt from such tax. The policy of the Agency is not to impose a payment in lieu of tax upon any real estate transfers to or from the Agency.

(B) Required Filings. It shall be the responsibility of the Applicant and/or project occupant to ensure that all documentation necessary relative to the real estate transfer taxes and the real estate transfer gains tax are timely filed with the appropriate officials.

## SECTION 7. REAL ESTATE TAX EXEMPTION.

(A) General. Pursuant to Section 874 of the Act and Section 412-a of the Real Property Tax Law, property owned by or under the jurisdiction or supervision or control of the Agency is exempt from general real estate taxes (but not exempt from special assessments and special ad valorem levies). However, it is the policy of the Agency that, notwithstanding the foregoing, every non-governmental project will be required to enter into (i) a Lease and Project Agreement that contains provisions for PILOT Payments or (ii) a standalone payment in lieu of tax agreement acceptable to the Agency (in either case, a "**PILOT Agreement**"). Such PILOT Agreement shall require PILOT Payments in accordance with the provisions set forth below.

(B) PILOT Requirement. Unless the Applicant and/or project occupant and the Agency shall have entered into a PILOT Agreement, the project documents shall provide that the Agency will not file a New York State Department of Taxation and Finance, Division of Equalization and Assessment Form RP-412-a (an "**Exemption Form**") with the Assessor and each Affected Tax Jurisdiction with respect to the project, and the project documents shall provide that the Applicant and/or the project occupant shall be required to make PILOT Payments in such amounts as would result from taxes being levied on the project by the Affected Tax Jurisdictions as if the project were not owned by or under the jurisdiction or supervision or control of the Agency. The project documents shall provide that, if the Agency and the Applicant and/or project occupant have entered into (i) a Lease and Project Agreement that contains provisions for PILOT Payments or (ii) a standalone PILOT Agreement acceptable to the Agency, the project documents shall provide that the Agency will file an Exemption Form with the Assessor and each Affected Tax Jurisdiction. The terms of the PILOT Agreement shall control the amount of PILOT Payments until the expiration or sooner termination of such PILOT Agreement. Except as otherwise provided by resolution of the Agency, all real estate PILOT Payments are to be paid to the Agency for distribution to the Affected Tax Jurisdictions. Upon expiration of the initial period as aforesaid, the assessment of the project shall revert to a normal assessment (i.e., the project will be assessed as if the project were owned by the Applicant and not by the Agency). Also, any addition to the project shall be assessed normally as aforesaid, unless such addition shall be approved by the Agency as a separate project following notice and a public hearing as described in Section 859-a of the Act. Other than fixing the final assessment for the initial period as aforesaid, the policy of

the Agency is to not provide the Applicant and/or project occupant with any abatement, other than abatements allowed under the Real Property Tax Law.

(C) Required Filings. As indicated in subsection (B) above, pursuant to Section 874 of the Act and Section 412-a of the Real Property Tax Law, no real estate tax exemption with respect to a particular project shall be effective until an Exemption Form is filed with the assessor of each Affected Tax Jurisdiction. Once an Exemption Form with respect to a particular project is filed with a particular Affected Tax Jurisdiction, the real property tax exemption for such project does not take effect until (1) a tax status date for such Affected Tax Jurisdiction occurs subsequent to such filing, (2) an assessment roll for such Taxing Jurisdiction is finalized subsequent to such tax status date, (3) such assessment roll becomes the basis for the preparation of a tax roll for such Affected Tax Jurisdiction, and (4) the tax year to which such tax roll relates commences.

(D) PILOT Agreement. Unless otherwise determined by resolution of the Agency, all PILOT Agreements shall satisfy the following general conditions:

(1) Real Property Tax Abatement. The Agency provides real property tax abatements ("Real Property Tax Abatements") in the form of reduction of existing taxes and/or freezing existing taxes and/or abating the increased taxes as the result of the project. Except as may be described in this UTEP, the Agency's standard PILOT Agreement will contain fixed PILOT Payments for each tax year throughout the term of the PILOT Agreement as determined by the Agency in its sole discretion. The standard real property tax abatement provided by the Agency is based on the total increased assessment for a project over a ten (10) year period, however, the Agency in its sole discretion may grant a fifteen (15) year PILOT Agreement or grant a five (5) year extension of a ten (10) year PILOT Agreement without such fifteen (15) year term be considered a deviation. As required by the Act, unless otherwise agreed to by the affected taxing jurisdictions, all PILOT Payments must be disbursed by the Agency to the Affected Taxing Jurisdictions in proportion to the amount of real property taxes and other taxes that would have been received by such Affected Taxing Jurisdiction had the project not been tax exempt due to the Act. Each abatement of real property taxes pursuant to a PILOT Agreement is based on a cost benefit analysis to determine if the project is eligible for the standard exemption. In cases where a project does not meet Agency guidelines for the standard exemption, a reduced abatement in terms of percent and/or duration may be extended to the applicant, the amount of such reduced abatement to be dependent on the facts and circumstances of each particular case. The guidelines to determine eligibility for the standard exemption are as follows:

(a) Industrial, manufacturing, research and development, commercial, warehousing, distribution facilities, retail (subject to retail restrictions in the Act), and corporate office facilities are all eligible for the standard exemption. Speculative office projects may be

eligible for the standard exemption if they are projected to provide economic benefits in terms of jobs, involve significant capital investments in the Town, repurpose existing vacant or nearly vacant buildings, or will stimulate the local economy. The extent to which the project will directly create or retain permanent private sector jobs as well as "temporary" jobs during the construction period are factors that will be considered by the Agency in determining if a project is eligible for a PILOT Agreement. In addition, the level of secondary "multiplier" jobs that will be created or retained as a result of the project will be considered by the Agency. Current policy is to rely on a cost benefit analysis of the project.

- (b) Generally, new jobs created or existing jobs retained by the project should have projected average annual salaries in line with the median per capita income levels on Long Island at the time of application. Projects with low employment numbers may receive reduced benefits. Further, labor intensive industries are viewed favorably. The likelihood that a desirable project will locate in another municipality/region/state, resulting in subsequent real economic losses in the Town, the retention of current jobs at an existing project, and the possible failure to realize future economic benefits for attraction projects are factors that may be considered by the Agency in granting a PILOT Agreement.
- (c) The total amount of capital investment and/or public benefit at the project is a factor that may be considered by the Agency in granting a PILOT Agreement.
- (d) The extent to which a project will further local planning efforts by upgrading blighted areas, create jobs in areas of high unemployment, assist institutions of higher education, provide the opportunity for advanced high-tech growth or diversify the Town's economic base.
- (e) The effect of the proposed project on the environment and the extent to which the project will utilize, to the fullest extent practicable and economically feasible, resource conservation, energy efficiency, green technologies, and alternative and renewable energy measures.
- (f) For purposes of this UTEP, "**Affordable Housing Projects**" are defined as housing projects (i) utilizing either four percent (4%) Low Income Housing Tax credits AND tax-exempt bonds OR nine percent (9%) Low Income Housing Tax credits, (ii) housing projects that receive funding through the HOME, CDBG or any HUD programs which restricts the income levels of the residents of the housing project by the terms of the funding agreements or a

Regulatory Agreement is recorded against the property restricting the income levels of the residents of the housing project and the rent that may be payable by the residents, (iii) Affordable Housing Projects that receive funding from a federal, State, County, Village or Town agency, entity, program or authority which restricts the income levels of the residents of the housing project by the terms of the funding agreements or records a Regulatory Agreement against the property restricting the income levels of the residents of the Affordable Housing Project or the rent that may be payable by the residents, or (iv) any housing project for which the Agency receives a legal opinion acceptable to the Agency that such housing project qualifies as an Affordable Housing Project under federal or State law. Affordable Housing Projects may be granted a PILOT Agreement for a term of up to 15 years with fixed PILOT Payments to be determined by the Agency in its sole discretion. Alternatively, in the sole discretion of the Agency, a "10% Shelter Rent PILOT" may be used for the PILOT Agreement. The "10% Shelter Rent PILOT" may be for a 10-year term or a 15-year term, at the sole discretion of the Agency, with PILOT Payments set at an annual amount equal to 10% of the total revenues of the Affordable Housing Project minus utilities of the Affordable Housing Project. In order to determine the 10% Shelter Rent PILOT, the revenue and utility information of the Affordable Housing Project will need to be provided by the project Applicant to the Agency in conjunction with the Affordable Housing Project at the time of the Application and thereafter on an annual basis. In the event the Affordable Housing Project is financed by tax exempt bonds or 9% Low Income Housing Tax Credits or the project is subject to a recorded Regulatory Agreement recorded by a Municipality or a governmental entity restricting the income levels of the residents of the housing project and the amount of rent payable by the residents, the PILOT Agreement may, in the sole discretion of the Agency, run concurrently with the term of the bond financing or the term of the Regulatory Agreement or such period as may be required by a state or federal housing agency or authority that is also providing financing or benefits to such project or such lesser period as the Agency shall determine.

- (g) For purposes of this UTEP, "**Assisted Living Facilities**" are defined as facilities licensed or regulated by the State as assisted or enhanced living facilities and may include memory care units or units to care for persons with cognitive or physical disabilities who cannot safely live or care for themselves independently. Assisted Living Facilities may be granted a PILOT Agreement for a term of to 10 to 15 years with fixed PILOT Payments to be determined by the Agency in its sole discretion. However, in the event the Assisted Living Facility



is financed by tax exempt bonds, the PILOT Agreement may run concurrently with the term of the bond financing.

- (h) For purposes of this UTEP, “**Senior Living Facilities**” are defined as independent living facilities which are restricted for residents 55 years of age or older per the Town Code. Senior Living Facilities may be granted a PILOT Agreement for a term of to 10 to 15 years with fixed PILOT Payments to be determined by the Agency in its sole discretion. However, in the event the Senior Living Facility is financed by tax exempt bonds, the PILOT Agreement may run concurrently with the term of the bond financing.
- (i) For Purposes of this UTEP, “**Market Rate Housing Projects**” are defined as all housing projects other than Affordable Housing Projects, Senior Living Facilities or Assisted Living Facilities. Market Rate Housing Projects may be granted a PILOT Agreement for a term of up to 7 years, starting at the current taxes on the land and any existing buildings, structures and improvements on the land and increasing to full taxation at the end of the PILOT Term with PILOT Payments to be determined by the Agency, in its sole discretion. However, Market Rate Housing Projects that are to be wholly located in or substantially located in one of the areas described below, may be eligible to be granted in the Agency’s sole and absolute discretion an enhanced PILOT Agreement for a 13 to 15-year term. The enhanced PILOT Agreement will generally equal land-only taxes for three to five years. The remaining ten years will generally mirror a “double 485-b” exemption. In order to be eligible to receive an enhanced PILOT Agreement, Market Rate Housing Projects must be located in one of the following areas: a Community Development Block Grant area, an Opportunity Zone, a revitalization area, a Transit Oriented Development, a Highly Distressed Area (as defined in the Act), an established downtown, a blighted area or parcel of land as per the Town’s Code, or if such Market Rate Housing Project is part of a Town or Village planned development zone or an incentive zoning program. All Market Rate Housing Projects, regardless of whether it receives an enhanced PILOT Agreement, must comply with the requirements of Section 7(D)(j) below.
- (j) All Market Rate Housing Projects will be required to include a minimum of 10% affordable units and 10% workforce units to be maintained as such for the life of the Lease and Project Agreement. Each of the “affordable” units shall rent at a reduced rent to tenants with an annual income at or below 80% of the median income for the Nassau-Suffolk primary metropolitan statistical area as defined by the Federal Department of Housing and Urban Development.

Each of the "workforce" units shall rent at a reduced rent to tenants with an annual income at or below 120% of the median income for the Nassau-Suffolk primary metropolitan statistical area as defined by the Federal Department of Housing and Urban Development. The project shall enter into a contract with a local not-for-profit housing advocacy group acceptable to the Agency to administer the affordability of the affordable units and the workforce units. This information must be provided to the Agency on an annual basis. Compliance with the above requirements for a minimum of 10% affordable units and a minimum of 10% workforce units will not make a Market Rate Housing Project be considered to be an Affordable Housing Project as defined in Section 7(D)(h) above.

- (k) Approval of all housing projects will be at the sole discretion of the Agency's Board of Members. For housing projects undertaken, the Agency may engage the services of a consultant to assist the Agency to determine appropriate PILOT Payment levels based upon such relevant factors, including, but not limited to, the total project costs, projected rental income, unit size, number and configuration. All project applicants for Market Rate Housing Projects, Senior Housing Living Facilities, Assisted Living Facilities and Affordable Housing Projects must submit a feasibility study to the Agency demonstrating the need for the project, other existing or planned housing projects, the impact on the local taxing jurisdictions, the impact on the local school district and the expected number of children, if any, who are likely to attend the local school district, and demonstrating that the housing project complies with the Act.
- (l) Electrical power generating facilities, electrical storage facilities, co-generation facilities, energy transmission lines or facilities, including electrical transmission lines, poles and underground conduits, undersea electrical cables, convertor stations, electrical interconnect facilities, equipment and substations, natural gas pipelines and pumping stations, Renewable Energy Systems, and other energy projects are eligible for PILOT Agreements for a term of ten (10) years up to twenty-five (25) years following the completion of the construction, acquisition, and equipping of the project with fixed PILOT Payments determined by the Agency in its sole discretion and subject to periodic escalation. In determining the PILOT Agreement, the Agency, may consider the total amount of power generated, stored or transmitted by such project and the assessed value of such project.
- (2) Reduction for Failure to Achieve Goals: If the Agency's approval of a particular project is predicated upon achievement by the project of certain minimum goals (such as creating and maintaining certain minimum

employment levels), the PILOT Agreement may provide for the benefits provided thereby to the project to be reduced or eliminated if, in the sole judgment of the Agency, the project has failed to fulfill such minimum goals.

- (3) Expiration or Termination of PILOT Agreement: Upon expiration of the initial period as aforesaid, the assessment of the project shall revert to a normal assessment (i.e., the project will be assessed as if the project were owned by the Applicant and not by the Agency). Also, any addition to the project shall be assessed normally as aforesaid, unless such addition shall be approved by the Agency as a separate project following notice and a public hearing as described in Section 859-a of the Act. Other than fixing the final assessment for the initial period as aforesaid, the policy of the Agency is to not provide the Applicant and/or project occupant with any abatement, other than abatements allowed under the Real Property Tax Law.
- (4) Special District Taxes: As indicated above, the Agency is not exempt from special assessments and special ad valorem levies and accordingly, these amounts are not subject to abatement by reason of ownership of or the involvement in the project by the Agency. The PILOT Agreement shall make this clear and shall require that all such amounts be directly paid by the Applicant and/or project occupant. However, Applicants and project occupants should be aware that the courts have ruled that an Agency-sponsored project is also eligible to apply for an exemption from special district taxes pursuant to Section 485-b of the Real Property Tax Law. If an applicant or project occupant desires to obtain an exemption from special district taxes pursuant to said Section 485-b, it is the responsibility of the Applicant and/or project occupant to apply for same at its sole cost and expense.
- (5) Payment of PILOT Payments: Unless otherwise determined by resolution of the Agency or otherwise provided for in a Lease and Project Agreement or a PILOT Payment invoice from the Agency, all PILOT Payments payable to an Affected Tax Jurisdiction shall be billed and collected directly by the Agency. Pursuant to Section 874(3) of the Act, such PILOT Payments shall be remitted to each Affected Tax Jurisdiction within thirty (30) days of receipt.
- (6) Late Payment of PILOT Payments: Any PILOT Payments that are not paid on the date that such payments are due shall be subject to penalties and interest as required by the Act and the Lease and Project Agreement or the PILOT Agreement.
- (7) Recapture: All PILOT Agreements are subject to Recapture upon the recurrence of a Recapture Event.

- (8) Enforcement: An Affected Tax Jurisdiction which has not received a PILOT Payment due to it under a PILOT Agreement may exercise its remedies under Section 874(6) of the Act. In addition, such Affected Tax Jurisdiction may petition the Agency to exercise whatever remedies that the Agency may have under the project documents to enforce payment; and if such Affected Tax Jurisdiction indemnifies the Agency and agrees to pay the Agency's costs incurred in connection therewith, the Agency may take action to enforce the PILOT Agreement.

(E) Real Property Appraisals. Since the policy of the Agency stated in this Section 7 is to base the value of a project for payment in lieu of tax purposes on a valuation of such project performed by the respective Assessors, normally a separate real property appraisal is not required. However, the Agency may require the submission of a real property appraisal if (1) the Assessor of any particular Affected Tax Jurisdiction requires one, or (2) if the valuation of the project for payment in lieu of tax purposes is based on a value determined by the Applicant or by someone acting on behalf of the Applicant, rather than by an Assessor of an Affected Tax Jurisdiction or by the Agency. In lieu of an appraisal, the Agency may require that an Applicant submit to the Agency and each Assessor a certified enumeration of all project costs. If the Agency requires the submission of a real property appraisal, such appraisal shall be prepared by an independent MAI certified appraiser acceptable to the Agency.

#### SECTION 8. PROCEDURES FOR DEVIATION.

(A) General. In the case where the Agency may determine to deviate from the provisions of this Uniform Tax Exemption Policy pursuant to the provisions of Section 3(B) hereof, the Agency may deviate from the provisions hereof, provided that:

- (1) The Agency adopts a resolution (a) setting forth, with respect to the proposed deviation, the amount of the proposed Tax Exemption, the amount and nature of the proposed PILOT, the duration of the proposed Tax Exemption and the details of the proposed PILOT and whether or not a Tax Exemption of any kind shall be granted, (b) indicating the reasons for the proposed deviation, and (c) imposing such terms and conditions thereof as the Agency shall deem just and proper; and
- (2) As provided in Section 3(D) hereof, the Agency shall give prior written notice of the proposed deviation from this Uniform Tax Exemption Policy to each Affected Tax Jurisdiction, setting forth therein a general description of the proposed deviation and the reasons therefore. As required by the Act, the Agency shall give such notice to each Affected Tax Jurisdiction prior to the consideration by the Agency of the final resolution determining to proceed with such proposed deviation from this Uniform Tax Exemption Policy.

(B) Agency-Owned Projects. Where a project (1) constitutes a Non-Applicant Project, (2) is otherwise owned and operated by the Agency or (3) has been acquired by the Agency for its own account after a failure of a project occupant, such project may at the option of the Agency be exempted by the Agency from all taxes, to the extent provided in Section 874(1) and (2) of the Act.

(C) Unusual Projects. Where a project is unusual in nature and requires special considerations related to its successful operations as demonstrated by appropriate evidence presented to the Agency, the Agency may consider the granting of a deviation from the established exemption policy in accordance with the procedures provided in Section 3(B) and Section 8(A) hereof. The Agency may authorize a minimum payment in lieu of tax or such other arrangement as may be appropriate.

#### SECTION 9. RECAPTURE.

(A) Recapture of Agency Benefits. It is understood and agreed by the Applicant that the Agency will enter into a Lease and Project Agreement or PILOT Agreement to provide financial assistance and grant Tax Exemptions to the Applicant as an inducement to the Applicant to acquire, locate, construct, renovate, equip and operate a project in the Town in order to accomplish the Public Purposes of Agency under the Act. Upon the occurrence of a Recapture Event, the Agency will recapture up to 100% of the Recaptured Benefits in accordance with the Act and the provisions of the Lease and Project Agreement and the PILOT Agreement.

(B) For purposes of this UTEP, "**Recaptured Benefits**" shall mean all direct monetary benefits, Tax Exemptions and abatements and other financial assistance, if any, derived solely from the Agency's participation in the transaction contemplated by the Lease and Project Agreement and the PILOT Agreement including, but not limited to, the amount equal to 100% of:

- (i) mortgage recording tax exemption; and
- (ii) sales and use tax exemption savings realized by or for the benefit of the Applicant, including any savings realized by any agent of the Applicant pursuant to the Lease Agreement and Project Agreement and each sales tax agent authorization letter issued in connection with the Lease Agreement and Project Agreement ("**Sales Tax Savings**"); and
- (iii) Real Property Tax Abatement savings granted pursuant to the Lease Agreement and Project Agreement and the PILOT Agreement (i.e., full Taxes on the Facility less the PILOT Payments) (the "**Real Property Tax Abatement Savings**").

(C) Recaptured Benefits, upon the occurrence of a Recapture Event in accordance with the provisions of the Lease Agreement and Project Agreement and the declaration of a Recapture Event by notice from the Agency to the Applicant, shall be payable directly to the Agency or to the State of New York if so directed by the Agency within ten (10) days after such notice of a Recapture Event.

(D) For purposes of this UTEP a "**Recapture Event**" shall mean any of the following events:

(i) The occurrence and continuation of an Event of Default under the Lease Agreement and Project Agreement, which remains uncured beyond any applicable notice and/or grace period, if any, provided hereunder; or

(ii) The Facility shall cease to be a "project" within the meaning of the Act, as in effect on the Closing Date, through the act or omission of the Applicant; or

(iii) The sale of the Facility or closure of the Facility and/or departure of the Applicant from the Town, except as due to casualty, condemnation or force majeure; or

(iv) Failure of the Company to create or cause to be maintained the number of FTE jobs at the Facility as provided in the Lease and Project Agreement, which failure, in the sole judgment of the Agency, is not reflective of the business conditions of the Applicant or the subtenants of the Applicant, including without limitation loss of major sales, revenues, distribution or other adverse business developments and/or local, national or international economic conditions, trade issues or industry wide conditions; or

(v) Any significant deviations from the project information contained in the Application which, in the sole judgment of the Agency, would constitute a significant diminution of the Applicant's activities in, or commitment to, the Town of Brookhaven, Suffolk County, New York; or

(vi) The Applicant receives or claims Sales Tax Savings in connection with the project work in excess of the maximum amount of the sales and use tax exemptions authorized by the Agency or receives or claims Sales Tax Savings prior to the commencement of the Sales Tax Exemption Period or after the Sales Tax Exemption Period; provided, however, that the foregoing shall constitute a Recapture Event with respect to such excess Sales Tax Savings only. It is further provided that failure to repay the Sales Tax Savings within thirty (30) days shall constitute a Recapture Event with respect to all Recaptured Benefits.

(E) If a Recapture Event has occurred due solely to the failure of the Applicant to create or cause to be maintained the number of fulltime equivalent employees ("FTEs") at the project as provided in the Lease and Project Agreement in any year but the applicant has created or caused to be maintained at least 85% of such required number of FTEs for such year, then in lieu of recovering the Recaptured Benefits provided above, the Agency may, in its sole discretion, adjust the PILOT Payments due under Lease and Project Agreement and the PILOT Agreement on a pro rata basis so that the amounts payable will be adjusted upward retroactively for such year by the same percentage as the percentage of FTEs that are below the required FTE level for such year. Such adjustments to the PILOT Payments may be made each year until such time as the Applicant has complied with the required number of FTEs pursuant to the Lease and Project Agreement.

(F) Furthermore, notwithstanding the foregoing, a Recapture Event shall not be deemed to have occurred if the Recapture Event shall have arisen as a result of (i) a "force majeure" event, (ii) a taking or condemnation by governmental authority of all or part of the Facility, or (iii) the inability or failure of the Applicant after the project shall have been destroyed or damaged in whole or in part (such occurrence a "Loss Event") to rebuild, repair, restore or replace the project to substantially its condition prior to such Loss Event, which inability or failure shall have arisen in

good faith on the part of the Applicant or any of its affiliates so long as the applicant or any of its affiliates have diligently and in good faith using commercially reasonable efforts pursued the rebuilding, repair, restoration or replacement of the project or part thereof.

(G) The Applicant will be required under the Lease and Project Agreement to furnish to the Agency, and to cause any sublessee of the project to furnish, the Agency with written notification within thirty (30) days of actual notice of any facts or circumstances which would likely lead to a Recapture Event or constitute a Recapture Event hereunder. The Agency shall notify the Applicant of the occurrence of a Recapture Event under the Lease and Project Agreement, which notification shall set forth the terms of such Recapture Event.

(H) In the event any payment of Recaptured Benefits owing by the Applicant under the Lease and Project Agreement shall not be paid on demand by the Agency, such payment shall bear interest from the date of such demand at a rate equal to ten percent (10%) but in no event at a rate higher than the maximum lawful prevailing rate, until the Applicant shall have made such payment in full, together with such accrued interest to the date of payment, to the Agency (except as otherwise specified above).

(I) The Applicant shall be required by the Lease and Project Agreement to pay to the Agency all reasonable out of pocket expenses of the Agency, including without limitation, reasonable legal fees, incurred with the recovery of all Recaptured Benefits.

EXHIBIT F

Cost Benefit Analysis

Reasonableness Assessment for Financial Assistance, prepared by Town of Brookhaven  
Industrial Development Agency using InformAnalytics



## **Cost-Benefit Analysis for NP/Winters Long Island Industrial, LLC**

Prepared by Town of Brookhaven using InformAnalytics

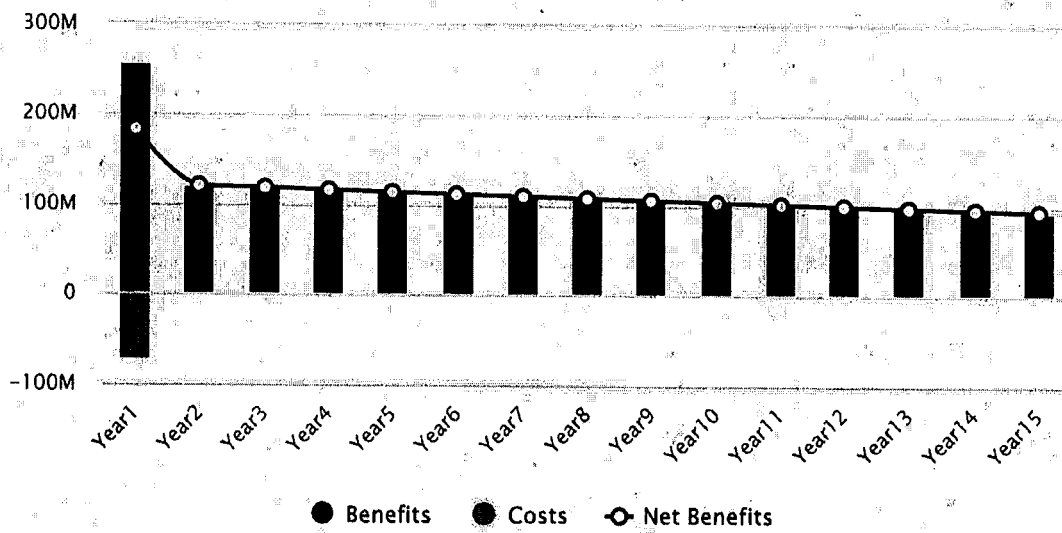
# Executive Summary

|                                                                 |                                                         |                                          |                 |                             |
|-----------------------------------------------------------------|---------------------------------------------------------|------------------------------------------|-----------------|-----------------------------|
| <b>INVESTOR</b><br>NP/Winters<br>Long Island<br>Industrial, LLC | <b>TOTAL JOBS</b><br>2369 Ongoing;<br>2016<br>Temporary | <b>TOTAL INVESTED</b><br>\$405.5 Million | <b>LOCATION</b> | <b>TIMELINE</b><br>15 Years |
|-----------------------------------------------------------------|---------------------------------------------------------|------------------------------------------|-----------------|-----------------------------|

F1 FIGURE 1

Discounted\* Net Benefits for NP/Winters Long Island Industrial, LLC by Year

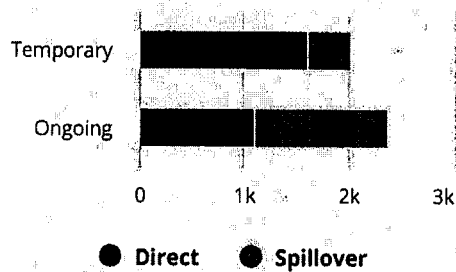
Total Net Benefits: \$1,662,411,000



Discounted at 2%

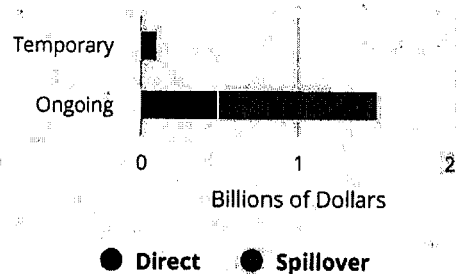
F2 FIGURE 2

Total Jobs



F3 FIGURE 3

Total Payroll





# Proposed Investment

NP/Winters Long Island Industrial, LLC proposes to invest \$405.5 million at over 15 years. Town of Brookhaven staff summarize the proposed with the following: Applicant plans to construct approximately 2.5 million square feet of speculative, rail-contiguous warehouse and distribution facilities located on approximately 271 acres. The project will include four buildings. The project will be located east of Sills Road, South of the LIE and on both the North and South sides of the LIRR tracks. The end users have not been secured yet. We expect that this project will be completed in a timely fashion. As per our Uniform Project Evaluation Criteria Policy, the criteria met for this project include, but are not limited to, job creation and capital investment by the applicant.

T1 TABLE 1

F4 FIGURE 4

## Proposed Investments

## Location of Investment

| Description                                     | Amount               |
|-------------------------------------------------|----------------------|
| <b>CONSTRUCTION SPENDING</b>                    |                      |
|                                                 | \$235,346,000        |
| <b>OTHER SPENDING</b>                           |                      |
| Due diligence and development soft costs        | \$19,603,000         |
| Legal, achitectural/engineering, financial fees | \$33,054,000         |
| Site Work                                       | \$27,182,000         |
| Land aquisition                                 | \$90,295,000         |
| <b>Total Investments</b>                        | <b>\$405,480,000</b> |
| <b>Discounted Total (2%)</b>                    | <b>\$405,480,000</b> |

May not sum to total due to rounding.

# Cost-Benefit Analysis

A cost-benefit analysis of this proposed investment was conducted using InformAnalytics, an economic impact model developed by CGR. The report estimates the impact that a potential project will have on the local economy based on information provided by Town of Brookhaven. The report calculates the costs and benefits for specified local taxing districts over the first 15 years, with future returns discounted at a 2% rate.

T2 TABLE 2

### Estimated Costs or Incentives

Town of Brookhaven is considering the following incentive package for NP/Winters Long Island Industrial, LLC.

| Description                      | Nominal Value       | Discounted Value*   |
|----------------------------------|---------------------|---------------------|
| Sales Tax Exemption              | \$13,586,000        | \$13,586,000        |
| Mortgage Recording Tax Exemption | \$3,365,000         | \$3,365,000         |
| PILOT                            | \$56,560,000        | \$56,560,000        |
| <b>Total Costs</b>               | <b>\$73,510,000</b> | <b>\$73,510,000</b> |

May not sum to total due to rounding.

\* Discounted at 2%

T3 TABLE 3

**State & Regional Impact (Life of Project)**

The following table estimates the total benefits from the project over its lifetime.

| Description                                 | Direct               | Spillover              | Total                  |
|---------------------------------------------|----------------------|------------------------|------------------------|
| <b>REGIONAL BENEFITS</b>                    | <b>\$632,362,000</b> | <b>\$1,228,262,000</b> | <b>\$1,860,624,000</b> |
| To Private Individuals                      | \$624,028,000        | \$1,212,074,000        | \$1,836,102,000        |
| Temporary Payroll                           | \$97,470,000         | \$27,353,000           | \$124,822,000          |
| Ongoing Payroll                             | \$526,558,000        | \$1,184,721,000        | \$1,711,279,000        |
| To the Public                               | \$8,334,000          | \$16,188,000           | \$24,523,000           |
| Temporary Sales Tax Revenue                 | \$1,302,000          | \$365,000              | \$1,667,000            |
| Ongoing Sales Tax Revenue                   | \$7,033,000          | \$15,823,000           | \$22,856,000           |
| <b>STATE BENEFITS</b>                       | <b>\$31,076,000</b>  | <b>\$75,635,000</b>    | <b>\$106,711,000</b>   |
| To the Public                               | \$31,076,000         | \$75,635,000           | \$106,711,000          |
| Temporary Income Tax Revenue                | \$5,015,000          | \$1,407,000            | \$6,423,000            |
| Ongoing Income Tax Revenue                  | \$18,852,000         | \$60,227,000           | \$79,079,000           |
| Temporary Sales Tax Revenue                 | \$1,126,000          | \$316,000              | \$1,442,000            |
| Ongoing Sales Tax Revenue                   | \$6,082,000          | \$13,685,000           | \$19,767,000           |
| <b>Total Benefits to State &amp; Region</b> | <b>\$663,439,000</b> | <b>\$1,303,897,000</b> | <b>\$1,967,336,000</b> |
| <b>Discounted Total Benefits (2%)</b>       | <b>\$592,925,000</b> | <b>\$1,142,997,000</b> | <b>\$1,735,922,000</b> |

May not sum to total due to rounding.

T4 TABLE 4

**Benefit to Cost Ratio**

The following benefit to cost ratios were calculated using the discounted totals.

| Description        | Benefit*               | Cost*               | Ratio       |
|--------------------|------------------------|---------------------|-------------|
| Region             | \$1,641,690,000        | \$63,845,000        | 26:1        |
| State              | \$94,232,000           | \$9,665,000         | 10:1        |
| <b>Grand Total</b> | <b>\$1,735,922,000</b> | <b>\$73,510,000</b> | <b>24:1</b> |

**May not sum to total due to rounding.**

\* Discounted at 2%

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CGR has exercised reasonable professional care and diligence in the production and design of the InformAnalytics™ tool. However, the data used is provided by users. InformAnalytics does not independently verify, validate or audit the data supplied by users. CGR makes no representations or warranties with respect to the accuracy of the data supplied by users.