

Date: August 21, 2019

At a meeting of the Town of Brookhaven Industrial Development Agency (the “Agency”), held on the 21st day of August, 2019, at the Town of Brookhaven, 1 Independence Hill, 3<sup>rd</sup> Floor, Farmingville, New York 11738, the following members of the Agency were:

Present: Frederick C. Braun, III  
Martin Callahan  
Felix J. Grucci, Jr.  
Scott Middleton  
Gary Pollakusky  
Ann-Marie Scheidt  
Frank C. Trotta

Recused:

Absent:

Also Present: Lisa M. G. Mulligan, Chief Executive Officer

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 an acquisition of a leasehold interest in an industrial development facility more particularly described below (Bellport Residences, LLC Facility) and approving the execution and delivery of related documents.

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

Voting Aye

Voting Nay

Braun  
Callahan  
Grucci  
Middleton  
Pollakusky  
Scheidt  
Trotta

RESOLUTION OF THE TOWN OF BROOKHAVEN  
INDUSTRIAL DEVELOPMENT AGENCY APPROVING THE  
APPOINTMENT OF BELLPORT RESIDENCES, LLC, A NEW  
YORK LIMITED LIABILITY COMPANY, ON BEHALF OF  
ITSELF AND/OR THE PRINCIPALS OF BELLPORT  
RESIDENCES, LLC AND/OR AN ENTITY FORMED OR TO  
BE FORMED ON BEHALF OF 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, Bellport Residences, LLC, a New York limited liability company, on behalf of itself and/or the principals of Bellport Residences, LLC and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”), has applied to the Agency for assistance in connection with the acquisition of an approximately 7.09 acre parcel of land located at Atlantic Avenue, Bellport New York (approximately 234 feet west of Post Avenue) (the “**Land**”), and the construction and equipping of an approximately 63,436 square foot 4-story building located thereon and containing approximately seventy (70) units of multi-family housing (1, 2 and 3 bedroom apartments) (the “**Improvements**”) including, but not limited to, a sprinkler system, HVAC, electrical equipment, plumbing, and elevators parking, drainage, sewage treatment facility and landscaping (the “**Equipment**”); and, together with the Land and the Improvements, the “**Facility**”), all to be leased by the Agency to, and used by the Company as 100% affordable workforce housing and community space to be known as Gleneagle Green (the “**Project**”); and

WHEREAS, the Agency will acquire a leasehold interest in the Land and the Improvements pursuant to a certain Company Lease Agreement, dated as of August 1, 2019, or such other date as the Chairman, the Chief Executive Officer and counsel to the Agency shall agree (the “**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 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 Lease and Project Agreement, dated as of August 1, 2019, or such other date as the Chairman, the Chief Executive Officer and counsel to the Agency shall agree to the Agency shall agree (the “**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 \$5,375,000 but not to exceed \$7,500,000 in connection with the financing of the acquisition, construction and equipping of the Facility and any future financing, refinancing or permanent financing of the costs of acquiring, constructing, redeveloping and equipping the Facility, (ii) exemptions from sales and use taxes in an approximate amount not to exceed \$1,486,595, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, and (iii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit C hereof); and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; 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 was held on August 20, 2019 (the “**Hearing**”) and notice of the public hearing was given and such notice (together with proof of publication) together with the minutes of the Hearing are in substantially in the form annexed hereto as Exhibits A and B respectively; 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 and expand the Facility in the Town of Brookhaven or is necessary to maintain the competitive position of the Company in its industry; and

WHEREAS, the Agency required the Company to provide to the Agency a feasibility report (the “**Feasibility Study**”), together with letters from interested parties (the “**Letter of Support**”) (the Feasibility Study and the Letters of Support are collectively, 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 are listed below and attached as Exhibit D hereof:

1. Fiscal and Impact Study Summary of Gleneagle Green, North Bellport, New York, dated April 17, 2019, by Nelson, Pope & Voorhis, LLC;
2. Letter from Long Island Builders Institute, dated August 15, 2019;
3. Letter from Long Island Housing Partnership, Inc. and Affiliates, dated August 16, 2019;
4. New York Law Journal Article, dated March 22, 2017 on Eligibility of Residential Developments for IDA Benefits by Anthony Guardino, Esq.; and
5. Ryan et al. v. Town of Hempstead Industrial Development Agency et al.; 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 unusual projects pursuant to Section 7(D)(1) (h); 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. In connection with the acquisition, construction and equipping of the Facility the Agency hereby makes the following determinations and findings based upon the Agency's review of the information provided by the Company with respect to the Facility, including, the Company's Application, the Requisite Materials and other public information:

(a) There is a lack of affordable, safe, clean and modern housing in the Town of Brookhaven;

(b) Such lack of housing has resulted in individuals leaving the Town of Brookhaven and therefore adversely affecting employers, businesses, retailers, banks, financial institutions, insurance companies, health and legal services providers and other merchants in the Town of Brookhaven and otherwise adversely impacting the economic health and well-being of the residents of the Town of Brookhaven, employers, and the tax base of the Town of Brookhaven;

(c) The Facility, by providing such housing will enable persons to remain in the Town of Brookhaven and thereby to support the businesses, retailers, banks, and other financial institutions, insurance companies, health care and legal services providers and other merchants in the Town of Brookhaven which will increase the economic health and well-being of the residents of the Town of Brookhaven, help preserve and increase permanent private sector jobs in furtherance of the Agency's public purposes as set forth in the Act, and therefore the Agency finds and determines that the Facility is a commercial project within the meaning of Section 854(4) of the Act;

(d) The Facility will provide services, i.e., housing, which but for the Facility, would not otherwise be reasonably accessible to the residents of the Town of Brookhaven.

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 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

(d) 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

(e) 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

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

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

(h) The 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

(i) 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 cost-benefit analysis prepared by the Agency 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 Company Lease, (ii) execute, deliver and perform the Company Lease, (iii) lease and sublease the Facility to the Company pursuant to the Lease Agreement, (iv) execute, deliver and perform the 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 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 \$5,375,000 but not to exceed \$7,500,000 in connection with the financing of the acquisition, construction and equipping of the Facility and any future financing, refinancing or permanent financing of the costs of acquiring, constructing, redeveloping and equipping the Facility, (ii) exemptions from sales and use taxes in an approximate amount not to exceed \$1,486,595, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, and (iii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit C hereof).

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 \$1,486,595 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 shall agree to comply with Section 875 of the Act. The Company shall further agree that the exemption of sales and use tax provided pursuant to the Act and the appointment of the Company as agent of the Agency pursuant to this Authorizing Resolution is subject to termination and recapture of benefits pursuant to Section 875 of the Act and the recapture provisions of the Lease Agreement.

Section 9. The form and substance of the Company Lease, the 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 Company Lease, the 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 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 has agreed to pay such expenses and further shall

agree 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. This resolution shall take effect immediately.



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

I, the undersigned Secretary 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 on the 21st day of August, 2019, 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 public notice of the time and place of said meeting was duly given to the public and the news media in accordance with the New York Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, that all members of said Agency had due notice of said meeting and that the meeting was all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 21st day of August, 2019.

By  \_\_\_\_\_  
Secretary

EXHIBIT A

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**NOTICE OF PUBLIC HEARING**

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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 20th day of August, 2019, at 10:00 a.m. local time, at the Town of Brookhaven Division of Economic Development, 2<sup>nd</sup> Floor, One Independence Hill, Farmingville, New York 11738, in connection with the following matters, New York in connection with the following matters:

Bellport Residences, LLC, a limited liability company organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of Bellport Residences, LLC and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”) has submitted its application, for financial assistance (the “**Application**”) to the Agency to enter into a transaction in which the Agency will assist in the acquisition of an approximately 7.09 acre parcel of land located at Atlantic Avenue, Bellport New York (approximately 234 feet west of Post Avenue) (the “**Land**”), and the construction and equipping of an approximately 63,436 square foot 4-story building located thereon and containing approximately seventy (70) units of multi-family housing (1, 2 and 3 bedroom apartments) (the “**Improvements**”) including, but not limited to, a sprinkler system, HVAC, electrical equipment, plumbing, and elevators parking, drainage, sewage treatment facility and landscaping (the “**Equipment**”; and, together with the Land and the Improvements, the “**Facility**”), all to be leased by the Agency to, and used by the Company as 100% affordable workforce housing and community space (the “**Project**”). 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 and will lease and sublease 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, and exemptions from sales and use taxes and abatement of real property taxes on the Facility, all consistent with the policies 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. At the hearing, all persons will have the opportunity to review the application for financial assistance filed by the Company with the Agency and an analysis of the costs and benefits of the proposed Facility.

Dated: August 9, 2019

TOWN OF BROOKHAVEN INDUSTRIAL  
DEVELOPMENT AGENCY

By: Lisa MG Mulligan  
Title: Chief Executive Officer

EXHIBIT B

MINUTES OF PUBLIC HEARING HELD ON  
AUGUST 20, 2019

TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY  
(BELLPORT RESIDENCES, LLC FACILITY)

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

Section 2. Ms. 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:

Bellport Residences, LLC, a limited liability company organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of Bellport Residences, LLC and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”) has submitted its application, for financial assistance (the “**Application**”) to the Agency to enter into a transaction in which the Agency will assist in the acquisition of an approximately 7.09 acre parcel of land located at Atlantic Avenue, Bellport New York (approximately 234 feet west of Post Avenue) (the “**Land**”), and the construction and equipping of an approximately 63,436 square foot 4-story building located thereon and containing approximately seventy (70) units of multi-family housing (1, 2 and 3 bedroom apartments) (the “**Improvements**”) including, but not limited to, a sprinkler system, HVAC, electrical equipment, plumbing, and elevators parking, drainage, sewage treatment facility and landscaping (the “**Equipment**”; and, together with the Land and the Improvements, the “**Facility**”), all to be leased by the Agency to, and used by the Company as 100% affordable workforce housing and community space (the “**Project**”). 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 and will lease and sublease 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, and exemptions from sales and use taxes and abatement of real property taxes on the Facility, all consistent with the policies 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:

Dr. Sam Gergis, South Country Central School District: Concern in / with revenue reduction due to a PILOT, instead of a regular tax payment structure.

Louis Fiore, Forchelli Deegan Terrana, representing D & F / Gleneagle – no comment

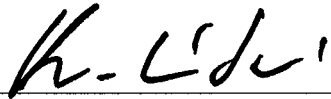
Section 5. The hearing officer then asked if there were any further comments, and, there being none, the hearing was closed at 10:30 a.m.

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

I, the undersigned Secretary 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 August 20, 2019, at 10:00 a.m., local time, at Town of Brookhaven, Offices of Economic Development, One Independence Hill, Farmingville, New York 11738, 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 August 20, 2019.

  
\_\_\_\_\_  
Secretary

## 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 School District, Suffolk County and Appropriate Special Districts

Bellport Residences, LLC (7.09 acre parcel of land located at Atlantic Avenue, Bellport New York (approximately 234 feet west of Post Avenue)

#### Formula:

“**Shelter Rent**” shall mean the total rents received from the occupants of the Facility less the cost of providing to the occupants of the Facility electricity, gas, heat, and other utilities. Total rents shall include rent supplements and subsidies received from the federal government, the state or a municipality on behalf of such occupants, but shall not include (1) any rent subsidies from the government pursuant to section eight of the United States Housing Act of nineteen hundred thirty-seven, as amended, or (ii) interest reduction payments pursuant to subdivision (a) of section two hundred one of the Federal Housing and Urban Development Act of nineteen hundred sixty-eight.

The Company will make payments in lieu of taxes (“**PILOT Payments**”) for the Facility for a period of fifteen (15) years (the “**PILOT Period**”), commencing with the tax year immediately succeeding the delivery of the certificate of occupancy for the Facility in amounts equivalent to ten per centum (10%) of the annual Shelter Rent of the Facility in the calendar year preceding the year in which any such payment is due, provided that the first year of the PILOT Period, PILOT Payments shall be calculated based on a good faith estimate of the Shelter Rent provided by the Company.

EXHIBIT D

Requisite Materials

1. National Development Council Report of Bay Shore Senior Residences, dated February 1, 2019, by National Development Council;
2. Letter from Long Island Builders Institute, dated August 15, 2019;
3. Letter from Long Island Housing Partnership, Inc. and Affiliates, dated August 16, 2019;
4. New York Law Journal Article, dated March 22, 2017 on Eligibility of Residential Developments for IDA Benefits by Anthony Guardino, Esq.; and
5. Ryan et al. v. Town of Hempstead Industrial Development Agency et al.

EXHIBIT D-1

Fiscal and Impact Study Summary of Gleneagle Green, North Bellport, New York, dated April 17, 2019, by Nelson, Pope & Voorhis, LLC



# **FISCAL AND ECONOMIC IMPACT SUMMARY**

## **Gleneagle Green**

**North Bellport, New York**

NP&V No. 19103

*Submitted to:* The D&F Development Group, LLC/  
Bellport Residences, LLC  
100 Schoolhouse Road  
Levittown, New York 11756

*Submitted by:* Nelson, Pope & Voorhis, LLC,  
*Environmental Planning Consultants*  
572 Walt Whitman Road  
Melville, New York 11747  
Phone: (631) 427-5665

**April 17, 2019**



**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
<b>TABLE OF CONTENTS</b>	<b>i</b>
<b>1.0 INTRODUCTION AND PURPOSE</b>	<b>1</b>
<b>2.0 METHODOLOGY</b>	<b>3</b>
<b>3.0 SUMMARY OF FISCAL AND ECONOMIC IMPACTS</b>	<b>5</b>
<b>4.0 REFERENCES</b>	<b>15</b>

**ATTACHMENT A – NELSON, POPE & VOORHIS, LLC ECONOMIC ANALYSIS QUALIFICATIONS**



## FISCAL AND ECONOMIC IMPACT SUMMARY

### Gleneagle Green

#### North Bellport, New York

NP&V No. 19103

*Prepared For:* The D&F Development Group, LLC/  
Bellport Residences, LLC  
100 Schoolhouse Road  
Levittown, NY 11756

*Prepared By:* Nelson, Pope & Voorhis, LLC  
572 Walt Whitman Road  
Melville, New York 11747  
(631) 427-5665

*Date:* April 17, 2019

### **1.0 INTRODUCTION AND PURPOSE**

Nelson, Pope & Voorhis, LLC (NP&V, LLC) has been requested to prepare a fiscal and economic impact summary for a proposed affordable and workforce housing development known as Gleneagle Green, located in the hamlet of North Bellport, New York. NP&V is a professional environmental and planning firm with qualifications and expertise to prepare fiscal and economic impact analyses, and has a track record of similar completed projects, as well as residential and commercial market analysis and related economic development services to private and municipal clients. The economic qualifications of the firm and personnel are provided in **Attachment A**.

This analysis examines the fiscal and economic impacts that are anticipated to occur through the construction and annual operations of a multi-family residential development to be located on the north side of Atlantic Avenue, east of Michigan Avenue and west of Post Avenue, in the Hamlet of North Bellport, Town of Brookhaven, Suffolk County, New York. The proposed development spans 24 parcels and are more specifically identified by Suffolk County Tax Map as District 200, Section 973.8, Block 9, Lots 14.001 through 23.003, and Block 10, Lots 14 through 17.002.

The proposed project responds to the public need for increased quality rental housing opportunities in the area, as recognized in comprehensive planning documents and evidenced by current conditions within the surrounding community. The project provides a positive contribution toward addressing demand for such housing needs in the Town, through the construction of 70 multi-family, affordable and workforce housing units.

This analysis herein was prepared to supplement an application to the Town of Brookhaven Industrial Development Agency for tax deferment, via a Payment in Lieu of Tax (PILOT) agreement. The proposed project will create strong economic activity by providing jobs and a solid tax base. Consumer activity will ripple through the local community, creating beneficial fiscal and economic impacts throughout North Bellport, the Town of Brookhaven, Suffolk County, and the region as a whole. The following analysis examines and quantifies the fiscal and economic impacts that are anticipated to result from the proposed development at Gleneagle Green. **Section 2.0** outlines the methodology and the sources of data used to project the fiscal and economic impacts generated in this analysis. **Section 3.0** summarizes the existing fiscal and economic conditions – including enrollment trends/population, budget, and current tax rates and levies for the South Country Central School District (CSD). This section also summarizes the land use and tax base composition, detailed budgets and the current tax rates and levies for both the Town of Brookhaven and Suffolk County. Moreover, this section summarizes the fiscal impacts that are anticipated to result from the proposed project. These include beneficial impacts to the local school district as well as the generation of annual property tax revenues allocated to each of the taxing jurisdictions located within the boundary of the site. Lastly, **Section 3.0** presents a summary of the direct economic impacts, as well as those indirect and induced impacts that are estimated to occur – on output, employment and labor income – during both the two (2)-year construction period, and annually upon stabilized operations of the proposed project. **Section 4.0** outlines the references and sources of information utilized in this analysis.

## 2.0 METHODOLOGY

Various data and information from federal, state, local, and commercial data sources was used to analyze the existing conditions and projected fiscal and economic impacts stemming from the construction and annual operation of the proposed development at Gleneagle Green.

The D&F Development Group/Bellport Residences, LLC supplied information regarding the unit mix, construction cost and construction schedule, as well as the estimated rental rates, employment, as well as estimated salaries and benefits during the annual operations of the proposed project.

South Country Central School District (CSD) provides data pertaining to the district budget, enrollment trends and per-pupil education costs.

The Town of Brookhaven and Suffolk County provide information regarding approved budgets and current tax rates for the parcels that comprise the subject property. This tax information was used to compare the existing revenues to those that are projected to be generated upon full build-out of proposed project.

New York State Education Department provides New York State District Report Cards and the Fiscal Accountability Summary reports specific to the South Country CSD. This information allows for an analysis of how the development may affect the school district's enrollment.

New York State Office of Real Property Services provides data pertaining to the existing tax base and tax revenues for the Town of Brookhaven. This information was used to better understand how local budgets and taxing jurisdictions will be affected by the proposed project.

United States Bureau of Labor Statistics and New York State Department of Labor publish the Occupational Employment Statistics survey. This survey was used to estimate the wages earned among those employed within "construction and extraction" occupations in the Long Island labor market. These wages were assumed for each of the workers responsible for the construction of the proposed project.

United States Census Bureau provides the latest population counts and other pertinent demographic data for the Town of Brookhaven.

IMPLAN developed an economic impact modeling system called IMPLAN, short for "impact analysis for planning". The program was developed in the 1970s through the United States Department of Agriculture's Forest Service, and was privatized in 1993.

IMPLAN is built on a mathematical input-output (I-O) model to express relationships between various sectors of the economy in a specific geographic location. The I-O model assumes fixed relationships between producers and their suppliers based on demand, and the inter-industry relationships within a region largely determine how that economy will respond to change. In an I-O model, the increase in demand for a certain product or service causes a multiplier effect;

increased demand for a product affects the producer of the product, the producer's employees, the producer's suppliers, the supplier's employees, and so on, ultimately generating a total impact in the economy that is greater than the initial change in demand.

The IMPLAN model is a method for estimating local economic multipliers, including those pertaining to production, value-added, employment, wage and supplier data. IMPLAN differentiates in its software and data sets between 440 sectors that are recognized by the United States Department of Commerce. Multipliers are available for all states, counties and zip codes, and are derived from production, employment and trade data from sources including the United States Census Bureau, County Business Patterns, Annual Survey of Government Employment, Annual Survey of Retail Trade; United States Bureau of Labor Statistics, Quarterly Census of Employment and Wages, Consumer Expenditure Survey; United States Department of Labor; Office of Management and Budget; United States Department of Commerce; Internal Revenue Service; United States Department of Agriculture, National Agricultural Statistical Service; Federal Procurement Data Center; and United States Bureau of Economic Analysis, Regional Economic Information System, Survey of Current Business, among other national, regional, state and local data sources.

IMPLAN is widely accepted as the industry standard for estimating how much a one-time or sustained increase in economic activity in a particular region will be supplied by industries located in the region. Federal government agencies such as the Army Corps of Engineers, Bureau of Economic Analysis, Bureau of Land Management, Environmental Protection Agency, Federal Reserve Bank, Fish and Wildlife Service, and National Park Service have used the multipliers to study the local impact of government regulation on specific industries and to assess the local economic impacts of Federal actions. State and local governments including New York State Department of Labor, New York State Division of the Budget, New York State Office of the State Comptroller, New York State Assembly and New York City Economic Development Corporation, have used the multipliers to estimate the regional economic impacts of government policies and projects and of events, such as the location of new businesses within their state, or to assess the impacts of tourism. Likewise, businesses, universities and private consultants have used the multipliers to estimate the economic impacts of a wide range of projects, such as building a new sports facility or expanding an airport; of natural disasters; of student spending; or of special events, such as national political conventions.

NP&V personnel have received formal IMPLAN training through IMPLAN and possess the qualifications to project economic impacts for a multitude of project types using this software. For the purpose of this analysis, multipliers specific to socio-economic data in Suffolk County's "Construction of new multi-family residential structures" industry were analyzed to determine the direct, indirect and induced economic impacts during the construction period of the proposed project. Moreover, multipliers specific to socio-economic data in Suffolk County's "Real estate" industry were analyzed to determine the direct, indirect and induced economic impacts during the annual operations of the proposed project. A summary of these economic impacts can be found in **Section 3.0** of this analysis.

### 3.0 SUMMARY OF FISCAL AND ECONOMIC IMPACTS

As noted in **Section 1.0**, this analysis summarizes the existing conditions and the fiscal and economic impacts that are associated with the development of Gleneagle Green. Fiscal impacts include the generation of property tax revenues and their distribution among local taxing jurisdictions subject to any tax deferral and PILOT arrangements. Economic impacts include direct, indirect and induced benefits on output, employment and associated labor income during the construction phase and during a stabilized year of annual operations.

The proposed project responds to the public need for increased quality rental housing opportunities in the area, as recognized in comprehensive planning documents and evidenced by current conditions within the surrounding community. The project provides a positive contribution toward addressing this high demand and unmet need for such housing needs in the Town, through the construction of 70 affordable and workforce multi-family housing units.

The proposed project will increase the distribution of tax ratables throughout the South Country CSD, the Town of Brookhaven and Suffolk County. Moreover, the proposed project will generate immediate construction jobs as well as permanent employment opportunities for Town and area residents. Such fiscal and economic benefits are most crucial to the economic wellbeing of the community, Long Island, New York State and the nation as a whole.

A summary of findings is provided herein, with detailed methodologies and references provided throughout this analysis. This analysis was prepared using methods, data and information that are considered to be industry standard for such fiscal and economic impact analyses.

#### ***Definition of Economic Impacts***

A *direct impact* arises from the first round of buying and selling. These direct impacts can be used to identify additional rounds of buying and selling for other sectors of the economy and to identify the impact of spending by local households. An *indirect impact* refers to the increase in sales of other industry sectors, which include further round-by-round sales. An *induced impact* accounts for the changes in output and labor income by those employed within the region, resulting from direct and indirect impacts. The *total impact* is the sum of the direct, indirect and induced impacts.

#### ***Key Findings***

##### Existing Conditions

- According to the U.S. Census Bureau, there are 487,731 persons residing within 160,864 occupied housing units in the Town of Brookhaven.<sup>1</sup>
- The vast majority of assessed parcels in the Town of Brookhaven are residential properties, comprising 74.0% of the total number of parcels. However, such properties comprise 47.2% of the Town's tax base<sup>2</sup> and cause the greatest burden on community services.

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<sup>1</sup> 2017 American Community Survey 5-Year Estimates, via the U.S. Census Bureau.

<sup>2</sup> New York State Office of Real Property Services, 2018 Annual Assessment Rolls, 2018 Parcel Counts by Individual Property Class Code.

- The Town of Brookhaven adopted a balanced operating budget of \$302.4 million for the 2018-19 fiscal year This includes both town-wide funds and special district funds.<sup>3</sup>
- Suffolk County created a 2019 operating budget with expenditures of over \$3.1 billion and revenues of nearly \$4.0 billion.<sup>4</sup>
- The proposed project is located within the boundaries of the South Country CSD. The latest Census estimates suggest that 95.3% of all school-aged children who are enrolled in school and reside within the school district boundaries attended public schools; the remaining 4.7% of school-aged children attend private schools.<sup>5</sup>
- Student enrollment within the South Country CSD has decreased by 198 students, or 4.5%, over the ten (10) years between the 2008-09 and 2017-18 academic years.<sup>6</sup>
- According to the New York State School Report Card Fiscal Accountability Summary for the South Country CSD, expenditures averaged \$12,596 per general education student and \$47,059 per special education student during the 2015-16 academic year. During this year, 662 students, or 13.2% of the students within South Country CSD, were enrolled in the special education program.<sup>7</sup>
- The South Country CSD adopted a balanced budget for the 2018-19 academic year, with revenues and expenditures totaling over \$132.1 million.<sup>8</sup>
- Unemployment has decreased substantially since its peak in 2010. As of January 2019, approximately 10,800 persons – 4.3% of the Town’s labor force – are unemployed. While it is important to note that this data has not been seasonally adjusted, such trends are nonetheless higher than that of Suffolk County and Long Island, yet lower than New York State.<sup>9</sup>
- The subject area is currently taxed at a rate of \$344.19 per \$100 of assessed valuation. This translates into a current generation of \$7,572 in property tax revenues.<sup>10</sup> The existing distribution of tax revenues is shown in **Table 1**.

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<sup>3</sup> <https://www.newsday.com/long-island/suffolk/brookhaven-town-2019-budget-1.23635020>

<sup>4</sup> Suffolk County, “2019 Recommended Operating Budget, Narrative and Appropriations, County of Suffolk, NY, Volume No.1, 2018.”

<sup>5</sup> 2017 American Community Survey 5-Year Estimates, via the U.S. Census Bureau.

<sup>6</sup> New York State Department of Education.

<sup>7</sup> New York State Department of Education.

<sup>8</sup> South Country CSD.

<sup>9</sup> New York State Department of Labor.

<sup>10</sup> Town of Brookhaven Receiver of Taxes.



**Table 1**  
**EXISTING TAX REVENUES**

Taxing Jurisdiction	Current Tax Rate (per \$100 Assessed Valuation)	Current Tax Revenue	Percent of Total Tax Revenue
<b>Total: School Tax</b>	<b>240.870</b>	<b>\$5,299</b>	<b>70.0%</b>
South Country School District	227.906	\$5,014	66.2%
South Country Library District	12.964	\$285	3.8%
<b>Total: County Tax</b>	<b>43.545</b>	<b>\$958</b>	<b>12.7%</b>
County of Suffolk	2.585	\$57	0.8%
County Police	40.960	\$901	11.9%
<b>Total: Town Tax</b>	<b>23.790</b>	<b>\$523</b>	<b>6.9%</b>
Town-Town Wide Fund	5.212	\$115	1.5%
Highway-Town Wide Fund	1.510	\$33	0.4%
Town-Part Town Fund	2.041	\$45	0.6%
Highway-Part Town Fund/Snow Removal	15.027	\$331	4.4%
<b>Total: Other Tax</b>	<b>35.988</b>	<b>\$792</b>	<b>10.5%</b>
New York State MTA Tax	0.141	\$3	0.0%
2004 \$100M Bond Act & Open	2.137	\$47	0.6%
Bellport Fire District	19.189	\$422	5.6%
Brookhaven Lighting District	1.261	\$28	0.4%
South Country Ambulance District	9.512	\$209	2.8%
Real Property Tax Law	2.777	\$61	0.8%
Out of County Tuition	0.971	\$21	0.3%
<b>TOTAL: ALL TAXING JURISDICTIONS</b>	<b>344.193</b>	<b>\$7,572</b>	<b>100.0%</b>

Source: Town of Brookhaven Receiver of Taxes; Analysis by Nelson, Pope & Voorhis, LLC.

General Impacts

- An analysis of housing occupancy estimates allows for the determination of the number of residents and school-aged children that would likely result from the proposed project. This derivation of the projected number of school aged children is based on standard demographic multipliers published by the Center for Urban Policy Research at Rutgers University, which are based on the number of bedrooms, type of building and approximate rent. These data are important in projecting fiscal impacts to the school district as related to tax revenue and cost of education.
- The project is proposed to include the development of 70 multi-family residential units. Such housing is projected to create a total of 150 residents. Of this, it is projected that 16 persons will be school-aged children between the ages of five (5) and 17 years old, as seen in **Table 2**.

**Table 2**  
**IMPACT ON POPULATION**

	Apartment Units			Total: All Units
	1-BR Units <sup>11</sup>	2-BR Units <sup>12</sup>	3-BR Units <sup>13</sup>	
<b>Number of Units</b>	32	32	6	70
Infants/Toddlers per Unit	0.08	0.19	0.39	--
School-Aged Children per Unit	0.08	0.23	1.00	--
Adults per Unit	1.51	1.89	2.42	--
<b>Projected New Residents</b>	54	73	23	<b>150</b>
Infants/Toddlers	3	6	2	11
School-Aged Children	3	7	6	16
Adults	48	60	15	123

Source: Proposed unit mix provided by The D&F Development Group/Bellport Residences, LLC; Center for Urban Policy Research at Rutgers University; Analysis by Nelson, Pope & Voorhis, LLC.

Anticipated Fiscal Impacts

- For taxing purposes, the total estimated market valuation of the proposed project was provided by the Town of Brookhaven Tax Assessor. According to the Town Tax Assessor’s Office, the estimated assessed valuation of the proposed project upon full build-out and occupancy is approximately \$70,000.
- Given the estimated assessed valuation of \$70,000, and when applying to current tax and equalization rates, the proposed project is projected to generate \$240,935 in annual taxes at full build-out, and without consideration of any PILOT agreement. This represents a net increase of over \$233,363 per year when compared to existing site conditions. The distribution of tax revenues is shown in **Table 3**.

<sup>11</sup> The demographic multiplier per housing unit assumes a renter-occupied 1-BR residence within a structure type of 5+ units, with rent of more than \$1,000 per month.

<sup>12</sup> The demographic multiplier per housing unit assumes a renter-occupied 2-BR residence within a structure type of 5+ units, with rent of more than \$1,100 per month.

<sup>13</sup> The demographic multiplier per housing unit assumes a renter-occupied 3-BR residence within a structure type of 5+ units, with rent of more than \$1,250 per month.

**Table 3**  
**ANTICIPATED TAX REVENUE GENERATION**

Taxing Jurisdiction	Current Tax Revenue	Projected Tax Revenue	Change in Tax Revenue	Percent of Total Tax Revenue
<b>Total: School Tax</b>	<b>\$5,299</b>	<b>\$168,609</b>	<b>\$163,310</b>	<b>70.0%</b>
South Country School District	\$5,014	\$159,534	\$154,521	66.2%
South Country Library District	\$285	\$9,075	\$8,790	3.8%
<b>Total: County Tax</b>	<b>\$958</b>	<b>\$30,482</b>	<b>\$29,524</b>	<b>12.7%</b>
County of Suffolk	\$57	\$1,810	\$1,753	0.8%
County Police	\$901	\$28,672	\$27,771	11.9%
<b>Total: Town Tax</b>	<b>\$523</b>	<b>\$16,653</b>	<b>\$16,130</b>	<b>6.9%</b>
Town-Town Wide Fund	\$115	\$3,648	\$3,534	1.5%
Highway-Town Wide Fund	\$33	\$1,057	\$1,024	0.4%
Town-Part Town Fund	\$45	\$1,429	\$1,384	0.6%
Highway-Part Town Fund/Snow Removal	\$331	\$10,519	\$10,188	4.4%
<b>Total: Other Tax</b>	<b>\$792</b>	<b>\$25,192</b>	<b>\$24,400</b>	<b>10.5%</b>
New York State MTA Tax	\$3	\$99	\$96	0.0%
2004 \$100M Bond Act & Open	\$47	\$1,496	\$1,449	0.6%
Bellport Fire District	\$422	\$13,432	\$13,010	5.6%
Brookhaven Lighting District	\$28	\$883	\$855	0.4%
South Country Ambulance District	\$209	\$6,658	\$6,449	2.8%
Real Property Tax Law	\$61	\$1,944	\$1,883	0.8%
Out of County Tuition	\$21	\$680	\$658	0.3%
<b>TOTAL: ALL TAXING JURISDICTIONS</b>	<b>\$7,572</b>	<b>\$240,935</b>	<b>\$233,363</b>	<b>100.0%</b>

Source: Proposed unit mix provided by The D&F Development Group/Bellport Residences, LLC; Town of Brookhaven Receiver of Taxes; Analysis by Nelson, Pope & Voorhis, LLC.

- Fiscal impacts are projected based on full build-out and full taxation based on current assessments and projected revenues. It is noted that any tax deferral programs will delay and phase-in full taxation. The projection of tax revenues is useful in determining future taxation and in assisting with an understanding of existing and future taxes to help structure a PILOT agreement.
- Approximately 95.3% of all school-aged children who are enrolled in school and reside within the school district boundaries attended public schools; the remaining 4.7% of school-aged children attend private schools. For the purpose of this analysis, and when applying this factor to the 16 school-aged children projected to reside within the proposed project, it is estimated that one (1) student will attend private schools; the remaining 15 students are likely to attend public schools within the South Country CSD.
- The estimated 15 school-aged children anticipated to attend public schools within the South Country CSD will result in additional costs to the school district; however, this cost will be partially offset by the school tax revenue generated by the proposed project detailed in **Table 4**.

- The ratio of special education students to the total enrollment within the South Country CSD is approximately 13.2%. For lack of any other statistics to use as a basis for projection, it is assumed that the portion of special education students will remain constant with the development of the proposed project. When applied to the estimated 15 school-aged children that are projected to attend public schools, it is anticipated that 13 of these students would be enrolled within the general education program, while two (2) of these students would be enrolled within the special education program within South Country CSD.
- According to the New York State School Report Card, Fiscal Accountability Supplement for South Country CSD, expenditures averaged \$12,596 per general education student and \$47,059 per special education student during the 2015-16 academic year.<sup>14</sup> Given these assumptions, it is estimated that the 15 public-school students will result in additional costs to the South Country CSD amounting to approximately \$257,866 per academic year.
- As seen in **Table 3**, the proposed project is anticipated to levy tax revenues for the South Country CSD, estimated to total \$159,534 per year. These property tax revenues would cover most of the additional expenses associated with an increased student enrollment, resulting in a loss of \$98,332 per year, exclusive of state aid or other sources of revenue to the school district. Assuming state aid remains constant to current levels, and when applied to the 15 additional school-aged children, it is assumed that state aid will generate an additional \$203,871 in supplemental revenues to the South Country CSD. This would increase the school district's net revenue to over \$105,000 each year. This is shown in **Table 4**.

**TABLE 4  
FISCAL IMPACT ON SCHOOL DISTRICT**

Parameter	General Education	Special Education	Total: All Students
Student Enrollment: Existing Conditions	4,371	662	5,033
Percentage of Enrollment: Existing Conditions	86.8%	13.2%	100.0%
Number of Additional Students in Public Schools: Proposed Project	13	2	15
Expenditure per Pupil: Existing Conditions	\$12,596	\$47,059	--
Additional Expenditures: Proposed Project	\$163,748	\$94,118	\$257,866
Projected Tax Revenue Allocated to School District: Proposed Project	--	--	\$159,534
Net Revenue (without State Aid)	--	--	(\$98,332)
Estimated State Aid for Additional Students	--	--	\$203,871
<b>Net Revenue (with State Aid)</b>	--	--	<b>\$105,540</b>

Source: South Country CSD; New York State Education Department; Analysis by Nelson, Pope & Voorhis, LLC.

### Economic Impacts of Construction

A detailed analysis of direct, indirect and induced impacts generated during the construction period is outlined below. It is important to note that each of these impacts are temporary and are projected to occur only while the proposed project is being constructed.

<sup>14</sup> This data reflects the most recently published data as of the date of submission of this analysis.

- For the purpose of this analysis, it is anticipated that construction of the proposed project will commence in the Fall of 2019, with the construction period anticipated to occur over a period of two (2) years, culminating in the Fall of 2021.<sup>15</sup>
- The proposed project is projected to represent \$21,085,888<sup>16</sup> in construction costs over the two (2)-year construction period.<sup>17</sup> This includes costs associated with land development, site work and building construction. This \$21.1 million in direct annual output is projected to generate an indirect impact of over \$6.5 million, and an induced impact of an additional \$7.5 million, bringing the total economic impact on output to over \$35.1 million during the two (2)-year construction period.<sup>18</sup>
- During the construction period, direct employment refers to the number of short-term jobs necessary to complete the construction of the proposed project. The construction period is anticipated to generate 72.4 full time equivalent (FTE) jobs,<sup>19</sup> which are anticipated to last the entire duration of the two (2)-year construction period.
- The 72.4 FTE jobs created during the construction period will have an indirect impact of 45.4 FTE employees and an induced impact of 50.3 FTE employees in other industry sectors, bringing the total impact of the two (2)-year construction period to 168.1 FTE jobs.<sup>20</sup> This job creation – direct, as well as indirect and induced – is most crucial to Long Island’s economic wellbeing, and presents opportunities for persons who remain unemployed throughout the region.
- During the construction period, direct labor income refers to the annual earnings, wages, or salary paid to each of the workers responsible for the construction of the proposed project. Labor income typically comprises approximately 50% of the cost of residential construction; the remaining portion represents the cost of materials.<sup>21</sup>

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<sup>15</sup> Construction schedule provided by The D&F Development Group/Bellport Residences, LLC, in March 2019.

<sup>16</sup> For the purpose of this analysis, this figure and all other figures in the construction portion of this analysis reflect 2019 dollars, the year in which construction is assumed to commence.

<sup>17</sup> Construction costs provided by The D&F Development Group/Bellport Residences, LLC, in March 2019. It is important to note that all costs are estimates based upon market conditions as of the date of preparation of this analysis.

<sup>18</sup> According to IMPLAN, a multiplier of 1.688930 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand through the “Construction of new multi-family residential structures” (IMPLAN Sector 60) in Suffolk County, New York.

<sup>19</sup> An IMPLAN adjustment multiplier of 0.966929355 was used to convert the estimated number of construction jobs into full-time equivalent (FTE) jobs. This multiplier is unique to IMPLAN Sector 60, “Construction of new multi-family residential structures”.

<sup>20</sup> According to IMPLAN, a multiplier of 10.192472 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand through the “Construction of new multi-family residential structures” (IMPLAN Sector 60) in Suffolk County, New York.

<sup>21</sup> Construction/renovations labor and materials estimates per architectural design group Hawkins, Webb, Jaeger, PLLC.

- Labor income is projected to total \$70,359 per year, per employee.<sup>22</sup> When applied to the two (2)-year construction period, this represents approximately \$140,719 per employee, and \$10.5 million in collective earnings among the 72.4 FTE employees. This labor income is projected to have an indirect impact of over \$2.6 million and an induced impact of over \$2.7 million, bringing the total economic impact of the two (2)-year construction period to over \$15.9 million in labor income.<sup>23</sup>

A summary of key economic findings projected to occur during the two (2)-year construction period is provided in **Table 5**.

**Table 5  
SUMMARY OF KEY ECONOMIC FINDINGS  
DURING TWO (2)-YEAR CONSTRUCTION PERIOD**

Impact Type	Output (Total Revenue) <sup>24</sup>	Employment (Total Number of FTE Jobs) <sup>25</sup>	Labor Income (Total Wages)
Direct Impact	\$21,085,888	72.4	\$10,542,944
Indirect Impact	\$6,527,617	45.4	\$2,673,964
Induced Impact	\$7,565,589	50.3	\$2,702,993
<b>Total Impact</b>	<b>\$35,179,095</b>	<b>168.1</b>	<b>\$15,919,902</b>

Source: Proposed unit mix provided by The D&F Development Group/Bellport Residences, LLC Analysis by Nelson, Pope & Voorhis, LLC, via IMPLAN software.

### Economic Impacts of Annual Operations

A detailed analysis of direct, indirect and induced impacts generated annually during operations is outlined below. It is important to note that each of these impacts is permanent and on-going and they are projected on an annual basis, assuming continued stabilized operations.

- It is assumed that the proposed project will begin the operational phase of development upon the completion of the two (2)-year construction period, anticipated to occur in the Fall of 2021. For the purpose of this analysis, the first year of stabilized operations is assumed to occur in 2022.

<sup>22</sup> New York State Department of Labor’s Occupational Employment Statistics survey reports a mean wage of \$68,310 among those employed within construction and extraction occupations in the Long Island labor market. Data was collected between November 2014 and May 2017, and then updated to the first quarter of 2018 by making cost-of-living adjustments. An additional annual inflation factor of three percent (3%) was applied to the average wage, to reflect wages at the commencement of the construction period – estimated to occur in 2019 for the purpose of this analysis.

<sup>23</sup> According to IMPLAN, a multiplier of 0.656754 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand through the “Construction of new multi-family residential structures” (IMPLAN Sector 60) in Suffolk County, New York..

<sup>24</sup> The direct impact of output is equal to the total construction cost of the proposed project over the two (2)-year construction period.

<sup>25</sup> For the purpose of this analysis, it is assumed that the persons employed during the construction of the proposed project will be employed for a duration of two (2) years, from the commencement until the culmination of the construction period.

- Annual output will be generated in the form of monthly rental income, which averages \$1,210 for each one (1) bedroom unit, \$1,532 for each two (2)-bedroom unit, and \$1,618 for each three (3)-bedroom unit.<sup>26</sup> Given these assumptions, the proposed project will generate \$1,150,932<sup>27</sup> in annual operational revenue.
- The \$1.1 million in annual operational revenues are projected to generate an indirect impact of over \$364,000 and an induced impact of nearly \$144,000 per year. This additional output is generated through round-by-round sales made at various merchants in other sectors of the regional economy. These include local retailers, service providers, banks, grocers, restaurants, financial institutions, insurance companies, health and legal services providers, and other establishments in the region.
- The sum of the direct, indirect and induced impacts results in a total economic impact on output of over \$1.6 million during annual operations.<sup>28</sup>
- The proposed project is anticipated to generate three (3) FTE jobs on site.<sup>29</sup> The three (3) FTE jobs will have an indirect impact of 2.7 FTE employees and an induced impact of 1.0 FTE employees in other industry sectors, bringing the total economic impact of employment to 6.67 FTE jobs during annual operations.<sup>30</sup>
- The 3 FTE jobs will generate a total of \$104,100 in collective labor income. This labor income will have an indirect impact of \$141,678 and an induced impact of \$51,415, bringing the total economic impact of labor income to \$297,193 during annual operations.<sup>31</sup>

A summary of key economic findings projected to occur during a stabilized year of annual operations is provided in **Table 6**.

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<sup>26</sup> Assumptions pertaining to monthly rental rates provided by The D&F Wheeler Development Group/Bellport Residences, LLC, in March 2019. It is important to note that all costs are estimates based upon market conditions as of the date of preparation of this analysis.

<sup>27</sup> For the purpose of this analysis, this figure and all other figures in the operations portion of this analysis reflect 2022 dollars, the year in which stabilized operations are assumed.

<sup>28</sup> According to IMPLAN, a multiplier of 1.540603 represents the total dollar change in output that occurs in all industries for each additional dollar of output delivered to final demand by “Real estate” (IMPLAN Sector 440), in Suffolk County, New York.

<sup>29</sup> Assumptions pertaining to the direct employment provided by The D&F Wheeler Development Group/Bellport Residences, LLC in March 2019. It is important to note that all assumptions are estimates based upon market conditions as of the date of preparation of this analysis.

<sup>30</sup> According to IMPLAN, a multiplier of 10.956667 represents the total change in the number of jobs that occurs in all industries for each additional one million dollars of output delivered to final demand by “Real estate” (IMPLAN Sector 440) in Suffolk County, New York.

<sup>31</sup> According to IMPLAN, a multiplier of 0.395956 represents the total dollar change in labor income of households employed by all industries for each additional dollar of output delivered to final demand by “Real estate” (IMPLAN Sector 440) in Suffolk County, New York.



**Table 6**  
**SUMMARY OF KEY ECONOMIC FINDINGS DURING ANNUAL OPERATIONS**

<b>Impact Type</b>	<b>Output (Annual Revenue)</b>	<b>Employment (Number of Annual FTE Jobs)</b>	<b>Labor Income (Annual Wages)</b>
Direct Impact	\$1,150,932	3.0	\$104,100
Indirect Impact	\$364,498	2.7	\$141,678
Induced Impact	\$143,926	1.0	\$51,415
<b>Total Impact</b>	<b>\$1,659,357</b>	<b>6.7</b>	<b>\$297,193</b>

Source: Proposed unit mix provided by The D&F Development Group/Bellport Residences, LLC; Analysis Nelson, Pope & Voorhis, LLC, via IMPLAN software.



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**ATTACHMENT A**  
NP&V, LLC  
Economic Analysis Qualifications

# NELSON POPE & VOORHIS

## ABOUT NELSON, POPE & VOORHIS...

*ENVIRONMENTAL  
PLANNING  
CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER MANAGEMENT  
PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
MAPPING  
WATERSHED MANAGEMENT &  
WATER SUPPLY  
PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
SUPPORT*

### **NELSON POPE & VOORHIS**

572 Walt Whitman Road  
Melville, New York  
11747

PHONE: 631-427-5665  
FAX: 631-427-5620  
NPV@NELSONPOPE.COM

**Nelson, Pope & Voorhis, LLC** was formed in 1997 and has grown in capabilities and size since that time. The merging of Charles Voorhis & Associates (13 year history) with Nelson & Pope (a 50-year tradition in engineering and related services) created an environmental planning firm with a wealth of experience to bring to complex environmental problem solving, planning and feasibility, resource assessment and site investigations.

**Nelson, Pope & Voorhis** serves governmental and private sector clients in preparing creative solutions in the specialized area of complex environmental project management and land use planning and analysis.

**Nelson, Pope & Voorhis** has the benefit of knowledge of local issues, local resources, and the passion to provide the very best solutions and strategies for the local area. This provides unparalleled knowledge of the application of the community planning process, comprehensive planning and SEQRA Administration. The result is a team of highly compatible land use professionals that will get the job done in a manner that ensures real and implementable solutions.

**Nelson, Pope & Voorhis** employees are recognized as experts in environmental, land use and planning issues and have provided consulting services to various municipalities. NP&V encourages continuing education through participation in conferences and seminars for all staff and holds regular training luncheons utilizing APA and other training packages.

**Nelson, Pope & Voorhis** has a capable staff of professionals, including planners and economic analysts, ecologists, hydrologists, wetlands specialists and environmental professionals. When integrated with technical staff of Nelson & Pope, the team is expanded to include civil, sanitary and transportation engineers and land surveyors.

**Nelson, Pope & Voorhis** would appreciate the opportunity to discuss how we can assist you in achieving your goals. We are committed to providing quality environmental, planning and consulting services to all clients. This statement of qualifications is an introduction to the many services we provide with a focus on municipal services; the following pages contain a more detailed presentation of services offered by **Nelson, Pope & Voorhis**, as well as a sampling of completed projects and key staff resumes.

Call us at (631) 427-5665. We welcome the opportunity to serve your environmental, planning and consulting needs.



# NELSON POPE & VOORHIS

## MORE ABOUT NELSON, POPE & VOORHIS...

*ENVIRONMENTAL  
PLANNING  
CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING*

*FEASIBILITY STUDIES  
DUE DILIGENCE  
ASSISTANCE*

*REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT*

*ENVIRONMENTAL SCIENCE  
& ANALYSIS*

*WETLAND PERMITTING  
STORM WATER*

*MANAGEMENT PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS*

*MAPPING*

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Charles Voorhis is managing partner and is a member of the American Institute of Certified Planners (AICP) and is a Certified Environmental Professional (CEP), having over 30 years of experience in environmental planning on Long Island and the New York area. Mr. Voorhis oversees the business in terms of management, marketing and expertise, provides expert testimony in hearings and court proceedings, and ensures that client needs are served to the best of the firm's ability.

The firm has significant expertise in applied use of the State Environmental Quality Review Act (SEQRA) with understanding of the practical and legal use of this law from both the private and municipal perspective. Staffing includes environmental professionals assembled to work together as a team with complementary expertise and interests. NP&V personnel maintain wildlife collection permits in New York State, and are active contributors to the Long Island Geographic Information System (GIS) user group meetings and publications.

The firm has developed a number of copyright protected computer models for environmental analysis in the areas of: wildlife and ecology; water budget analysis and groundwater impacts; economic and market analysis; and stormwater impact prediction. The reports and graphics generated for projects are high in quality and professionally prepared through the use of state-of-the-art technology in digital aerial photography, geocoding and mapping of site features using differential global positioning systems (GPS), AutoCAD analysis/mapping, ESRI geographic information systems (GIS) programs including ArcMap and 3D Analyst and Spatial Analyst, custom spreadsheet models for regional land use impact assessment, and related technological tools for advanced data management and word processing. The seamless integration of environmental and engineering services with Nelson & Pope is accomplished by direct communication and computer networking to ensure that projects are managed through the review process to the development stage.

NP&V features three divisions, created to better serve clients with high quality, innovative and responsive consulting



## THE THREE DIVISIONS OF NP&V...

### *ENVIRONMENTAL PLANNING CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
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ANALYSIS  
WETLAND PERMITTING  
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The division of **ENVIRONMENTAL & COMMUNITY PLANNING** specializes in comprehensive local and regional planning. Technology is key in today's planning field and NP&V continues to keep pace with the most current tools available for planning applications. Use of Geographic Information System (GIS) software, 3D Analyst, ArcScene and Spatial Analyst, as well as CommunityViz (3-D simulation and analysis software), architectural SketchUp (modeling software), AutoCAD, and planning and analysis software and spreadsheets, results in rapid, accurate and high quality data, analysis, illustration and reporting. This division conducts planning studies, revitalization plans, community development/public participation activities, and human resource analysis including noise, air, demographic, socio-economic and visual resource assessment (including 3D simulations, photo simulations and shadow studies). The division is directed by Kathryn Eiseman, AICP and includes planners, economic analysts and GIS specialists with environmental, planning and architectural backgrounds.

The division of **ENVIRONMENTAL RESOURCE & WETLANDS ASSESSMENT** provides quality services in the preparation of Environmental Impact Statements (EIS's), Environmental Assessments (EA's), planning and zoning law review and preparation, stormwater permitting and erosion control compliance, and wetland delineation, assessment, mitigation and permitting. This division is headed by Carrie O'Farrell, AICP and has a capable staff including environmental scientists, wetland ecologists and environmental professionals to ensure timely delivery of quality products.

The division of **PHASE I/II ASSESSMENTS & REMEDIATION** performs Phase I and II Environmental Site Assessments (ESA's), voluntary cleanup, brownfields cleanup, RI/FS and all aspects of site remediation and investigation. The division is headed by Steven McGinn, CEI a member of Nelson & Pope's environmental services branch for 13 years with significant experience in preparation of Phase I/II ESA's field investigations and remediation. This division includes a staff of hydrogeologists and environmental professionals and coordinates required field equipment and laboratory services. NP&V has performed large and small assessments and provides the fastest possible turnaround to meet due diligence periods and deadlines which are often a factor in real estate transactions. NP&V Phase I/II ESA services are known and accepted by lending institutions throughout the tri-state area. NP&V owns, maintains and operates GPR (Ground Penetrating Radar) and PowerProbe units to provide expanded services in site investigations. A description of NP&V qualifications and resumes of personnel proposed for the project and specific project experience is included in the



## SUMMARY OF SERVICES...

### **ENVIRONMENTAL PLANNING CONSULTING**

**MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER  
MANAGEMENT PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
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### What we do at Nelson, Pope & Voorhis...

- **SEQRA Compliance and Environmental Analysis:** Environmental impact statements (EIS); assessment forms (EAF); ecological and wildlife studies; noise and air emission impact studies; and compliance with Federal, State & local environmental regulations & laws.
- **Municipal Planning:** Full environmental and planning review services for municipalities including site plan and subdivision review, zoning board review and SEQRA Administration.
- **Regional and Community Planning:** Conceptual site development planning; public outreach: visioning workshops and charrettes; development alternatives; zoning; site yield studies; build-out analysis; visual analysis (3-D modeling; photo simulations) and comprehensive regional and hamlet planning studies.
- **Feasibility and Due Diligence Assistance:** Comprehensive research into site development related issues affecting project implementation, timing and costs.
- **Economic Planning: Fiscal** and economic impact analyses, market analyses & feasibility studies, economic development strategies, niche market and branding planning, tax base analysis, housing incentives and programs and community development.
- **Grants Administration:** Preparation of federal and state funded municipal grant applications, project management; including the preparation of all reporting documents.
- **Environmental Site Assessment:** Phase I, II and III environmental site assessments; geophysical surveys; remedial investigation and feasibility studies; Brownfield investigations; voluntary cleanup program; oil spill closure; asbestos and lead testing and abatement.
- **Soil Borings & Subsurface Investigations:** Soil borings, Ground Penetrating Radar; groundwater investigations, modeling; and flow studies; monitoring well and piezometer installation.





## SUMMARY OF SERVICES...

### *ENVIRONMENTAL PLANNING CONSULTING*

*MUNICIPAL PLANNING  
SEQRA COMPLIANCE  
HARBOR MANAGEMENT  
PLANNING  
FEASIBILITY STUDIES  
DUE DILIGENCE ASSISTANCE  
REGIONAL PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER  
MANAGEMENT PLANS  
WATERFRONT & COASTAL  
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- **STORM WATER MANAGEMENT PLANS (SWPPPS):** Design of management plans for storm water and erosion control compliance with latest Federal and State regulations; preparation and processing of NOI; and site compliance during construction...
- **WATERFRONT AND COASTAL ZONE PROJECTS:** Planning; permitting of waterfront improvement projects; water quality data management and studies; and docking facilities...
- **MAPPING:** Inventory of physical features; GIS mapping; data management and analysis; and ground penetrating radar for identification of subsurface conditions...
- **WATERSHED MANAGEMENT AND WATER SUPPLY:** Comprehensive regional watershed and water supply management and planning studies...
- **PERMITTING AND PROCESSING:** Preparation and processing of environmental applications for submittal; client representation before municipal agencies and departments and expert testimony for legal support and hearings...
- **Wetland Permitting:** Flagging and identification of fresh water and tidal wetlands; preparation of wetland permitting; and wetland restoration plans.

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# ECONOMIC AND FISCAL IMPACT ANALYSIS, DEMOGRAPHIC AND COMMUNITY NEEDS ASSESSMENTS

## ENVIRONMENTAL PLANNING CONSULTING

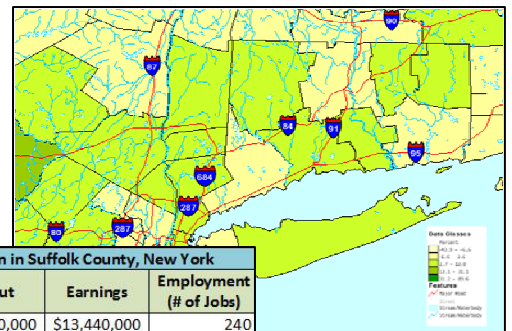
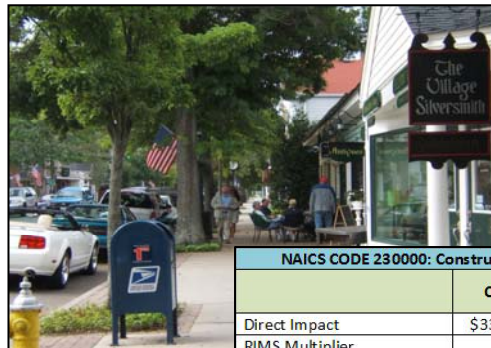
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- FISCAL ANALYSIS
- ECONOMIC IMPACT ANALYSIS
- ECONOMIC DEVELOPMENT STRATEGIES
- MARKET POSITIONING & BRANDING
- MAIN STREET REVITALIZATION
- COMPREHENSIVE COMMUNITY NEEDS ASSESSMENTS
- SOCIOECONOMIC ANALYSIS
- DEMOGRAPHIC ANALYSIS
- TAX BASE ANALYSIS



NAICS CODE 230000: Construction in Suffolk County, New York			
	Output	Earnings	Employment (# of Jobs)
Direct Impact	\$33,600,000	\$13,440,000	240
RIMS Multiplier	1.9793	0.5803	14.0154
Indirect and Induced Impact	\$66,504,480	\$7,799,232	100
<b>Total Impact</b>	<b>\$100,104,480</b>	<b>\$21,239,232</b>	<b>340</b>

Many of our clients know of our quality services in tax revenue and demographic impact analysis including demographic and school district impact assessments. This expertise combined with our expert use of Geographic Information System (GIS) and census data has allowed NP&V to complete quality fiscal and economic impact studies since the company was formed in 1997.

Our fiscal impact analyses identify project benefits in terms of tax revenue projections and demand for community services from various providers. We have expanded our capabilities and recently, our economic impact analyses concentrate on an expanded quantification of project benefits including job generation during the construction and operation of development, projected salaries, consumer spending, sales tax generation from spending and other economic “ripple effect” benefits. It is critically important to understand the full benefits of economic development projects during difficult economic times.

NP&V has a track record of completed, successful and built projects involving fiscal impact analysis, demographic assessment, market studies and customized analyses of community service related impacts in nearly all Towns in Nassau and Suffolk Counties. NP&V’s economic planning expertise can be integrated into economic development strategies, project feasibility, balancing of mixed-use project scenarios, community development and assistance programs and needs assessments. Please contact us for more information on how we can assist with the economic planning aspects of your development, re-development, revitalization or community needs assessment project.



# MARKET ANALYSIS

**ENVIRONMENTAL  
PLANNING  
CONSULTING**

- FEASIBILITY & DUE DILIGENCE ASSISTANCE**
- REGIONAL & SITE PLANNING**
- ECONOMIC PLANNING**
- ENVIRONMENTAL SITE ASSESSMENT**
- ENVIRONMENTAL SCIENCE & ANALYSIS**
- WETLAND PERMITTING**
- STORM WATER MANAGEMENT PLANS**
- WATERFRONT & COASTAL ZONE PROJECTS MAPPING**
- WATERSHED MANAGEMENT & WATER SUPPLY**
- PERMITTING & PROCESSING**
- SUSTAINABILITY & LEED PROJECT PLANNING & SUPPORT**

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NP&V is a professional environmental and planning firm with qualifications and expertise to prepare various types of residential and commercial market analyses and feasibility studies, and has a track record of such completed projects throughout Long Island.

In the preparation of a market analysis, NP&V strives to identify and quantify the need for a specific type of development – be it a shopping center, office space, a new residential subdivision or an assisted living community, among others – that can be accommodated at a given location. NP&V is able to analyze the relationship between the supply and demand and reveal whether or not a given development could be supported in a specified location. This is accomplished through the definition of a target market area, a critical evaluation of demographics, socioeconomic characteristics and consumer trends, and an analysis of existing and comparable developments.



Findings and recommendations of our market analyses are tailored to each community, and provide the facts necessary to determine the viability of a given project, attract specific types of businesses, and market projects to possible investors. As such, our market analyses have proven to be a valuable tool in the decision-making process – for both the public sector and private developers.

# NICHE MARKET AND BRANDING PLAN & BUILD-OUT/TAX BASE ANALYSIS TOWN OF BROOKHAVEN

## **ENVIRONMENTAL PLANNING CONSULTING**

*FEASIBILITY & DUE DILIGENCE  
ASSISTANCE  
REGIONAL & SITE PLANNING  
ECONOMIC PLANNING  
GRANT PREPARATION &  
ADMINISTRATION  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER MANAGEMENT  
PLANS  
WATERFRONT & COASTAL  
ZONE PROJECTS  
MAPPING  
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Nelson, Pope & Voorhis (NP&V) is working with the Town of Brookhaven on a niche market and branding plan for Greater Bellport community. The focus of this plan is to form a set of recommendations that outline the necessary steps that members in the Greater Bellport community can take in order to successfully create a sense of place, community pride and positive perceptions through a more niche-oriented position in the local market. NP&V recommended various initiatives to make the Greater Bellport community unique and marketable, creating a place that people want to be, where people are comfortable, and a place that people remember and come back to time and again. The niche market and branding plan strives to promote the community's niche market to new residents, visitors and economic development opportunities alike, offering the Greater Bellport community the opportunity to develop a theme that they want to be known for.

NP&V is also working with the Town of Brookhaven on a build-out/tax base analysis, to analyze how the local school district could be impacted by growth. NP&V is working on the creation of a GIS model to compare tax assessments for various land use scenarios to ensure an adequate tax base to support increased growth in school population without disproportionate increases in residential tax rates. This model will be used to test assumptions for future development and analyze various alternatives in an automated fashion, allowing for easily comparison of scenarios and results. Ultimately, the model will provide a reality check for future planning with respect to provision of quality community services, and may provide support for creating additional commercial tax base within the district. The project is underway, and is nearing completion.

# ECONOMIC DEVELOPMENT CHAPTER OF THE COMPREHENSIVE PLAN UPDATE TOWN OF SOUTHOLD

## **ENVIRONMENTAL PLANNING CONSULTING**

**FEASIBILITY & DUE DILIGENCE  
ASSISTANCE  
REGIONAL & SITE PLANNING  
ECONOMIC PLANNING  
ENVIRONMENTAL SITE  
ASSESSMENT  
ENVIRONMENTAL SCIENCE &  
ANALYSIS  
WETLAND PERMITTING  
STORM WATER MANAGEMENT  
PLANS  
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ZONE PROJECTS  
MAPPING  
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WATER SUPPLY  
PERMITTING & PROCESSING  
SUSTAINABILITY & LEED  
PROJECT PLANNING &  
SUPPORT**



In an effort to achieve the Town's vision, five goals and numerous objectives were formed to provide direction for future decision-making pertaining to the Town's economy. Much of the Town's economic vitality is based on the Town's unique rural, historic and maritime-based character as well as its natural resources. It is critical that these qualities be recognized, enhanced and protected. NP&V is currently working on the preparation of the economic chapter of the Comprehensive Plan Update for the Town of Southold to allow for the formation of appropriate recommendations and implementation strategies focused on long-term economic sustainability throughout the Town.

One of the specific tasks involved with the economic chapter of the Town's Comprehensive Plan is the zoning/build-out analysis. The Town of Southold is facing development pressure and is concerned about the impact that the current zoning may have on the Town's resources. The Town of Southold prepared a build-out analysis of several zoning districts, and NP&V funneled these findings into a model to assess the regional impact of full build-out and modified development scenarios. Ensuring quality of life, protection of environmental resources, housing needs and maintenance of the tax base were key elements of the model. This project involved the creation of a spreadsheet model to synthesize multiple evaluation factors to analyze the impact of full build out of the Town of Southold under its current zoning. This project is an update to a similar project completed for the Town in 2003.

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**RESUMES**

*Nelson, Pope & Voorhis*



## Title

Managing Partner of Firm, Nelson, Pope & Voorhis, LLC; Melville, New York

## Education & Training

- SUNY at Stony Brook; Master of Science in Environmental Engineering, concentration in Water Resource Management, 1984
- Princeton Associates; Groundwater Pollution and Hydrology Short Course, Princeton, New Jersey, 1983
- New York State Health Department, Environmental Health Training Course, Hauppauge, New York, 1982
- Southampton College of Long Island University; Bachelor of Science in Environmental Geology, 1977

## Professional Affiliations, Certifications & Training

- American Planning Association, Washington, D.C.
- National Association of Environmental Professionals, Alexandria, VA
- Environmental Assessment Association, Scottsdale, Arizona
- American Water Resources Association, Syracuse, New York
- New York Water Pollution Control Association, Riverdale, NY
- Water Pollution Control Federation, Washington, D.C.
- Long Island Seaport & EcoCenter, Inc., Director, Port Jefferson, NY
- Boy Scouts of America, Trained Scoutmaster, Nathaniel Woodhull District,
- Historical Society of Port Jefferson, Trustee, Port Jefferson, NY
- Environmental Conservation Board, Village of Port Jefferson, NY
- Port Jefferson Village, Waterfront Advisory Committee, Port Jefferson, NY
- Town of Brookhaven Mount Sinai Harbor Advisory Committee, Medford, NY
- Brookhaven Conservation Advisory Council, Medford, NY

## Professional Experience

Charles Voorhis is a professional planner (AICP) and a certified environmental professional (CEP) with both private sector and public sector experience. Mr. Voorhis has managed municipal projects including regional and local planning studies, wetlands and shoreline restoration, environmental impact statements, permit compliance and environmental analysis. Charles Voorhis has over 39 years of professional environmental planning experience, including the position of Director of Environmental Protection of the Town of Brookhaven, supervising the environmental implementation of the Town of Brookhaven Comprehensive Plan Update and secured grants under the Local Waterfront Revitalization Program. As a private consultant for over 23 years, Mr. Voorhis has managed environmental planning and analysis of large scale planning and development projects throughout Nassau and Suffolk Counties. Recent projects include a study to eradicate aquatic invasive/nuisance species in upper and lower Canaan Lakes, Yaphank, stormwater management studies on the north and south shores for the Town of Brookhaven and Town of Islip, completion of the Water Supply Management & Watershed Protection Strategy for the Town of Southold, completion of the Suffolk County North Shore Embayments Watershed Management Plan, and completion of the Lake Agawam Comprehensive Management Plan, as well as numerous environmental impact statements, wetland and shoreline feasibility analyses and management plans.

## Project Experience

- Great Cove Watershed Management Plan, 2011
- Town of Southold Comprehensive Plan Update, Economic Chapter, 2010
- Beaver Dam Creek Watershed Management Plan, 2009
- Lake Agawam Comprehensive Management Plan, 2009
- Southold TDR Planning Report and GEIS, 2008
- The Residences at North Hills, DEIS and FEIS, 2005-06
- Town of Southold Comprehensive Implementation Strategy, 2003
- Southampton Agricultural Opportunities Subdivision, DEIS, FEIS and Findings, 2001
- Old Orchard Woods, DEIS and FEIS, 2000
- Town of Smithtown Armory Park, DEIS, 2000
- Town of Southold Water Supply Management & Water Protection Strategy, 2000
- Knightsbridge Gardens, DEIS and FEIS, 1997
- Camelot Village @ Huntington, DEIS, 1997
- Airport International Plaza, DEIS and FEIS, 1996
- Price Club @ New Rochelle, DEIS and FEIS, 1995
- Commack Campus Park @ Commack DEIS and FEIS, 1994
- Water Mill Shops @ Water Mill DEIS, 1993
- Town of Brookhaven Land Use Plan, 1987

## Title

Partner/Division Manager  
Environmental & Community  
Planning Division  
Full-time | 25 Years with Firm

## Education & Training

- State University of NY at Stony Brook, Masters Degree in Environmental and Waste Management, 1996
- Syracuse University; Bachelors Dual Majors: Mathematics and Education, 1988
- IAP2 Certificate Course in Public Participation
- CommunityViz Scenario Constructor, SiteBuilder 3D™ Policy Simulator training
- ArcView GIS, ESRI 16 hour course
- Fundamentals of Dispersion Modeling and Computer Modeling Laboratory
- Rutgers University, Methodology of Delineating Wetlands

## Professional Affiliations, Certifications & Training

- Treasurer, American Planning Association - Long Island Section, since 2008
- Advisory Council Member, Boys & Girls Club of Bellport
- American Institute of Certified Planners since July 2000
- American Planning Association Member since 1997

## Professional Experience

Kathy Eiseman is a Partner and Division Manager of the Environmental & Community Planning Division at Nelson, Pope & Voorhis and has been with NP&V since its incorporation in 1997 and prior to that, Ms. Eiseman was an employee of Charles Voorhis & Associates, a predecessor to NP&V.

Ms. Eiseman is a certified planner (AICP) with over 20 years of experience in environmental planning and manages both private and public planning projects. Ms. Eiseman is the planner for the Villages of Southampton and Sag Harbor Planning Boards and in an on-call capacity for review of site plan applications for the Town of Oyster Bay. In this capacity she works with other professionals at NP&V to perform site plan and subdivision reviews and attends hearings to present on a regular basis. Ms. Eiseman is skillful in managing complex projects and working with team members both in house and as sub consultants. Ms. Eiseman's staff is proficient in the use of GIS and design software for preparation of high quality graphic products. Ms. Eiseman is experienced in the art of public participation and education and tailors her approach to the unique needs of each project/community.

Ms. Eiseman is an enthusiastic and creative planner who endeavors to bring a fresh approach to each project as well as to her position as Treasurer for the Long Island Section of the American Planning Association.

Prior to joining the firm's predecessor CVA in 1993, Ms. Eiseman taught middle school mathematics in New York's Hudson Valley.

## Project Experience

- Glen Cove Step III BOA Implementation Strategy for the Orchard and Sea Cliff Avenue, in progress
- Bellport BOA Step II Nomination Study, Community Engagement, 2018
- Superfund Reuse Feasibility Study for the Lawrence Aviation site for the Suffolk County Landbank Corporation, 2017
- Riverhead Brownfield Opportunity Area Nomination, 2016
- Riverside Revitalization BOA Nomination, December 2015
- Southeast Hicksville Brownfield Opportunity Area Nomination, 2014
- Northeast Hicksville Brownfield Opportunity Area Step I, 2014
- Planning consultant (on-call) for Town of Oyster Bay, 2018
- Industrial Corridor District Study and Code Amendments, Islip, 2017
- Planning consultant - Village of Sag Harbor Planning Board, since 2016
- Environmental planning consultant - Village of Southampton Planning Board, since 2006
- Theodore Roosevelt Blueway Trail Planning and Design, 2014
- Town of North Hempstead Blueway Trail, 2013
- Town of Brookhaven Athletic Fields Needs Assessment, 2012
- Montauk Highway Corridor Study & Land Use Plan for Mastic and Shirley Phase II and Transitional Overlay District Code Preparation, 2009
- Eastern Waterfront Community Vision & Revitalization Plan, 2009
- Lake Ronkonkoma Clean Lakes Study Update, 2008
- Suffolk County North Shore Embayments Watershed Management Plan, 2007

## Title

Partner/Division Manager  
Phase I/II Site Assessments &  
Remediation

## Education & Training

- Bachelor of Science in Geography, January 1986
- 8-Hour HAZWOPER Refresher Course
- 40-Hour Course Hazardous Materials Training
- Performing Phase I Environmental Inspections, Environmental Assessment Association
- Environmental Regulations Course, Executive Enterprises
- Environmental Impact Statements Course

## Professional Affiliations, Certifications & Training

- National Association of Environmental Professionals, Alexandria, VA
- Environmental Assessment Association, Scottsdale, AZ
- National Groundwater Association, Association of Groundwater Scientists and Engineers

## Professional Experience

Steven McGinn, CEI is a Partner and Division Manager of the Phase I/II Assessments & Remediation Division of Nelson, Pope & Voorhis, LLC. Mr. McGinn has 24 years of experience in the environmental field and is a USEPA certified Asbestos Inspector; a USEPA certified Risk Assessor for Lead Based Paint; a Radon Measurement Specialist; and, has completed the 40 Hour OSHA HAZWOPER training. Mr. McGinn has completed and/or supervised the remediation of numerous sites over the past 21 years of employment with Nelson, Pope & Voorhis, LLC. Mr. McGinn routinely manages numerous site assessment and remediation projects concurrently, and oversees a staff which includes environmental analysts and geologists. The Division possesses numerous pieces of equipment for site assessment and sampling, including Ground Penetrating Radar (GPR), two (2) Power Probe sampling rigs (for soil and groundwater samples ) , and a pipe camera.

## Project Experience

- Division Manager for Phase I and Phase II Environmental Site Assessments, Site Remediation Coordination and Supervision, Lead Based Paint sampling and Asbestos Surveys for lending institutions
- Author of numerous Phase I & II ESA reports, remediation & brownfield projects work plans, and closure reports in both draft and final formats for major large scale, high-profile projects.
- Other responsibilities include the preparation of various environmental, planning and zoning studies and the preparation of various state and federal applications such as: land use and zoning studies, noise and air quality assessments, feasibility studies, economic analyses, freshwater and tidal wetland permits, etc.
- Interaction with various Town, County, State and Federal officials, attorneys, developers, engineers. Town Boards, Planning Boards, and Zoning Boards of Appeals.

## Title

Senior Partner/Division Manager  
Environmental Wetlands & Resource  
Assessment Division

## Professional Experience

Carrie O'Farrell is a Partner and Division Manager of the Environmental Resource and Wetlands Assessment Division at Nelson, Pope & Voorhis and has been with the company since 2002.

## Education & Training

- University of Rochester; Bachelors of Science, 5/99
- NYSDEC Certificate of Erosion & Sediment Control Training
- Center for Watershed Protection 8-hour Erosion Control Training & Stormwater Retrofit Training
- SUNY College of Environmental Science and Forestry, various stormwater training classes

Ms. O'Farrell is a trained environmental scientist with applied planning experience, and is expert in NEPA/SEQRA and land use regulations, drainage and stormwater issues, wetland and stormwater permitting and is diverse in ability to conduct environmental planning analysis. Ms. O'Farrell has overseen the preparation of numerous environmental impact statements, assessments, SEQRA/NEPA administration actions, harbor management plans, planning and zoning law review and preparation, stormwater permitting and erosion control compliance documents and wetlands and coastal permits. Ms. O'Farrell is also responsible for environmental permitting, including necessary environmental assessments pursuant to SEQRA and NEPA requirements.

## Professional Affiliations & Certifications

- NYSDEC Certified Inspector of Erosion & Sediment Controls since 2010
- American Institute of Certified Planners since 2006
- American Planning Association Member since 2004

Ms. O'Farrell has been at the forefront of the NYSDEC SPDES Phase II stormwater permitting & compliance program since 2002, both in assisting MS4 designated municipalities in Long Island with the creation and implementation of Stormwater Management Plans and with the preparation of Stormwater Pollution Prevention Plans (SWPPP) for various construction projects. Ms. O'Farrell is intimately familiar with EPA's recommended BMPs, good housekeeping practices and example local laws/methods for municipal implementation and enforcement of the Stormwater Phase II program. Ms. O'Farrell regularly works with staff engineers in development of stormwater management solutions in sensitive environmental areas and manages the completion of all SWPPP prepared for construction projects (over 150 SWPPPs completed to date).

## Relevant Experience

- Environmental Impact Statements (EIS): Project manager for Riverside Brownfield Opportunity Area (BOA), Overlay Zoning and Zoning Map Amendments GEIS, New Rochelle Downtown Overlay Zone GEIS, Village of Hempstead Downtown Rezoning SGEIS; Huntington Station Gateway Development Voluntary DEIS, The Uplands at St. Johnland, Kings Park DEIS (Town of Smithtown); Gabreski Airport Planned Development District GEIS and Expanded EAF, Lighthouse @ Long Island mixed use redevelopment EIS, Kensington Estates EIS, Woodbury; Roslyn Landing mixed use development EIS, Roslyn
- Municipal Retainers: Ms. O'Farrell is the planning consultant serving a number of municipal boards, including the Village of Lake Success Planning Board, Zoning Board and Village Trustee (attending meetings for site plan, subdivision plan, and SEQRA reviews of projects proposed in the Village). Ms. O'Farrell also represents the City of Long Beach Zoning Board of Appeals, Town of Southold Zoning Board of Appeals and the Village of Plandome Planning Board.
- Municipal Stormwater Consulting: Stormwater MS4 Compliance and SWPPP review for the Villages of Southampton and Bellport.
- Watershed Management Plans (WMP): Great Cove WMP; Town of Islip; Shelter Island WMP, Town of Shelter Island; Lake Montauk WMP, Town of East Hampton; Tuthills Creek WMP, Town of Brookhaven.
- Stormwater Management/SWPPP: Gabreski Airport – Hampton Business Center SWPPP, Westhampton, NY; Colony Preserve residential subdivision (100+acres) SWPPP, Mastic Beach, Sandy Hills, Mixed Use Development SWPPP, Middle Island, Longwood Library SWPPP; US Coast Guard Facility SWPPPs in Easton's Neck, Jones Beach & Shinnecock.



## Title

Economic Analyst/Planner

## Education & Training

- Formal training course in the IMPLAN Economic Modeling System, Minnesota Implan Group, 2009
- Master of Urban Planning Specialization in International and Economic Development, SUNY University at Buffalo, 2006
- Bachelor of Arts- Economics, SUNY College at Geneseo, 2004
- Bachelor of Arts- International Relations, Specialization in Economic Development, SUNY College at Geneseo, 2004

## Professional Affiliations, Certifications & Training

- American Planning Association
- State University of New York, College at Geneseo, Long Island Regional Alumni Committee, Member
- Ronald McDonald House of Long Island, Volunteer
- Special Olympics of New York, New York City Region and Long Island Region, Volunteer
- Alphi Phi Omega, Alumni

## Professional Experience

Ms. Dellavecchia is an economic analyst and a planner with vast experience overseeing the preparation of market analyses and feasibility studies, niche market studies and branding plans, school district analyses, economic development strategies, as well as fiscal (projecting taxes and the impact to local jurisdictions) and economic (projecting job creation and associated revenues circulating throughout the economy) impact analyses for residential, commercial, office, industrial, recreational, hospitality, tourism and mixed-use developments. She has significant expertise in analyzing demographic data and preparing grant applications. Ms. Dellavecchia has been involved with corridor management plans, local waterfront revitalization plans, brownfield development, zoning plans, mall redevelopment, tourism plans and public participation and community visioning processes. Prior to joining NP&V in 2009, Ms. Dellavecchia was involved in numerous planning initiatives - including public-sector and private development projects throughout New York's Capital District, Southern Tier and Hudson Valley region, as well as within various municipalities/regions in Pennsylvania and Massachusetts.

## Project Experience

- Fiscal and Economic Impact Analysis: Hampton Classic Horse Show (2018), The Hills at Southampton (2017), Dune Deck (2016), Renaissance Downtowns (New Rochelle, 2015; Huntington Station, 2015; Hempstead 2012), Canoe Place Inn (2014), The Meadows at Yaphank PDD (2011), New Frontier (2011)
- Commercial Market Analysis: Medford (2014), The Meadows at Yaphank PDD (2011), Mt. Sinai Village Centre (2011)
- Residential/Housing Market Analysis: Bellport and East Patchogue (2017), Brentwood Garden Apartments (2012), The Canal Property (2012), The Uplands at St. Johnland CCRC (2011)
- Waterfront Market Analysis: Town of Oyster Bay Eastern Waterfront Area (2011)
- School District Analysis: Mt. Sinai Meadows (2018), Jefferson Meadows (2011), North Manor Estates (2011)
- Niche Market and Branding Plan: North Bellport (2011)
- Economic Development Studies: Lawrence Aviation Redevelopment Feasibility Study (2017); Peconic River/Route 25 Corridor BOA (2015)
- Comprehensive/Master Planning: Village of Poquott (2011), Town of Southold- Economic Development Chapter and Demographics Chapter (2011)
- American Planning Association Massachusetts Chapter Award for Outstanding Planning, City of Pittsfield Master Plan, 2009

## Title

Environmental Planner  
Hudson Valley, New York

## Education & Training

- Pratt Institute, Master of Science in City & Regional Planning, 05/2017
- SUNY College of Environmental Science and Forestry, BS Environmental Policy, Planning & Law, Minor: Urban Environmental Science, May 2011

## Professional Affiliations, Certifications

- American Planning Association, New York Metro Chapter: Member

## Professional Experience

Adriana Beltrani, Environmental Planner has an undergraduate degree in Environmental Policy, Planning and Law from SUNY College of Environmental Science and Forestry and a Master's Degree in City and Regional Planning from Pratt Institute where she completed her thesis on Community Engagement in Brownfields Planning.

Adriana performs on-call planning work for the Village of Airmont and the Town of Mamakating Planning Boards. She recently worked with the Village of Airmont in adopting a Comprehensive Plan Update and is now working on Zoning Updates, including a Village Center development district. She regularly performs site plan reviews on behalf of the Village and Town Planning Boards. Adriana has reviewed a controversial solar project for the Town of Mamakating in an environmentally sensitive area, and subsequently helped to develop a unique solar zoning code that addresses the issues experienced throughout the review process. She has since collaborated on the creation and SEQRA documentation for a solar zoning code in the Town of Blooming Grove as well.

Adriana is passionate about planning around sound environmental science. She assists the Partners in the Hudson Valley office with performing solar suitability, land use, zoning and ridgeline analyses using GIS. She is also assisting with completing the Village of Hillburn Comprehensive Plan and the associated Zoning Update. She regularly prepares documentation relating to the SEQRA process for her on-call planning work as well as project specific tasks and performs in-depth analyses on land use and zoning changes.

## Project Experience

- **Village of Airmont, Planning Retainer**  
Comprehensive Plan Update: Guide Village Committee through the comprehensive plan and zoning update process, including writing the draft, conducting workshops, writing zoning text, facilitating stakeholder meetings, SEQR review and the adoption process.  
Village Planning Board Consultant: Projects include site-plan review for places of worship, commercial offices, neighborhood shopping centers and healthcare facilities.
- **Town of Mamakating, Planning Retainer**  
Cypress Creek Solar Development: Review 2MW solar farm proposal undergoing Planning Board Review, guide Planning Board through the SEQRA process.  
Solar Zoning: Assist managing partner in amending current solar zoning text to take mature forest into greater consideration for site selection.
- **Town of Blooming Grove Comprehensive Plan and Zoning Update**  
Assist managing partner with research, meetings, writing plan sections and mapping, focusing on open space and agricultural preservation.

- **Village of Hillburn Comprehensive Plan and Zoning Update**  
 Assist managing partner in facilitating meetings, writing draft plan sections and preparing maps, including ridgeline analyses.
- **Letchworth Village, Stony Point NY Zoning Analysis**  
 Perform an analysis of previous planning and zoning studies in the Town of Stony Point to inform a potential zoning amendment which would affect the historic Letchworth Village within Stony Point, NY.
- **Economic Analyses**  
 Use of labor statistics, census data, and tax data, and programs such as ESRI business analyst and IMPLAN for market analysis and fiscal and economic impact analyses. Projects range from planning activity such as Brownfield Opportunity Area studies and the impacts of private development to school districts or the labor force.
- **Town of Fishkill Zoning Update**  
 Assist in the reorganization and functionality of the zoning code for the Town of Fishkill and provide consulting services for specific development projects as-needed.
- **Solar Zoning Projects**  
 Mapping land suitability analyses, amending solar code text and corresponding SEQRA documentation for the Village of South Blooming Grove, Town of Blooming Grove, Town of Shawangunk and the Town of Mamakating.
- **Spatial Analysis and Visualization Initiative**  
 Graduate assistant: Produced analytical maps for non-profit and community-based clients.
- **Dutchess County Department of Planning and Development**  
 County Planning Intern: Mapped trails for county-wide inventory, Evaluated and updated town zoning plans using ArcMap Inventoried local town law and comprehensive plan changes
- **United States Peace Corps**  
 Agriculture/ Community Development Specialist: Conducted community analysis and SWOT analysis, monitored and assessed projects through quarterly progress reports, wrote grant proposals for community agriculture and development, produced environmental programming in elementary schools, camps, workshop development and facilitation.

EXHIBIT D-2

Letter from Long Island Builders Institute, dated August 15, 2019



LONG ISLAND  
BUILDERS INSTITUTE

Advocating Responsible Building & Remodeling

1757-8 Veterans Memorial Hwy., Islandia NY 11749 \*Phone: 631-232-2345\*Fax: 631-232-2349

August 15, 2019

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

RECEIVED

AUG 19 2019

TOWN OF BROOKHAVEN  
ECONOMIC DEVELOPMENT

RE: Application of Gleneagle Green

Dear Ms. Mulligan:

LONG ISLAND  
BUILDERS INSTITUTE

The Long Island Builders Institute, the largest residential construction trade association in New York State, wishes to express its strong support for the application of Gleneagle Green for assistance with the construction of a 70-unit, 100% affordable housing development in North Bellport.

The lack of affordable housing is one of the most important issues facing the housing industry on Long Island. With the substantial changing demographics of Long Island and the town of Brookhaven, the need for new affordable housing developments is essential to allow all involved in live and work in Brookhaven. Gleneagle Green is one of the most important elements of the redevelopment of the North Bellport community and will lead to additional investment into this community. The recipient of a 2019 Vision Long Island Smart Growth Award, Gleneagle Green is fully supported by the local community and is very hopeful that the town of Brookhaven IDA will provide the financial assistance necessary to make this project a reality.

The Town of Brookhaven IDA has been a leader in providing assistance to the development of new housing in the town and we are hopeful that such assistance can be forthcoming for this very important project.

Sincerely,

Mitchell H. Pally

Chief Executive Officer

Letter from Long Island Housing Partnership, Inc. and Affiliates,  
dated August 16, 2019

# LONG ISLAND HOUSING PARTNERSHIP, INC. AND AFFILIATES

*A Private Not-for-Profit Developer, Sponsor and Facilitator of Affordable Homes*



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*Long Island Association*

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Christopher McKeever  
*Stewart Title Insurance Company*

Anthony Esernio  
*TD Bank NA*

Steven Krieger  
*The Engel Burman Group*

Robert J. Coughlan  
*TRITEC Real Estate Company*

August 16, 2019

RE: Gleaneagle Green - Bellport

To Whom It May Concern,

The Long Island Housing Partnership, Inc. is writing to express our support for Gleaneagle Green, a 70 unit 100% affordable rental project in North Bellport.

It has been frequently documented that there is a serious shortage of affordable rental housing in Suffolk County and there is a great need that exists in Bellport community as well. We also support that the developer has committed that Gleaneagle Green will also provide 150 jobs during construction and three permanent jobs.

The Long Island Housing Partnership will be entering into a Technical Assistance Agreement with the Developer D&F Development on the Gleaneagle project to assist in the marketing, lottery and rent up process. D&F has a long and successful history of providing quality, decent and safe affordable housing on Long Island and throughout the metropolitan area.

We support this project and look forward to seeing it to its successful completion

Sincerely,

James Britz  
Executive Vice President and COO

Peter J. Elkowitz, Jr.  
*President  
Chief Executive Officer*

James Britz  
*Executive Vice-President  
Chief Operating Officer*

Valerie Canny  
*Chief Financial &  
Compliance Officer*

Counsel

Edward Puerta  
*Nixon Peabody LLP*



New York Law Journal Article, dated March 22, 2017 on Eligibility of Residential Developments for IDA Benefits by Anthony Guardino, Esq.



# New York Law Journal

## Real Estate Trends

WWW.NYLJ.COM

VOLUME 257—NO. 54

An ALM Publication

WEDNESDAY, MARCH 22, 2017

### ZONING AND LAND USE PLANNING

# Eligibility of Residential Developments for IDA Benefits

By  
Anthony S.  
Guardino



It has been nearly 50 years since the New York State Legislature enacted legislation authorizing industrial development agencies (IDAs) for the purpose of promoting economic development. Now, towns, cities, and counties throughout the state have created their own IDAs under General Municipal Law (GML) Article 18-A (the IDA Act) and use them to encourage—and to financially assist—a wide variety of real estate developments, often to great success.

In many instances, however, an IDA's efforts are met with objections, both in and out of court. Recently, for example, tax benefits afforded by a town's IDA to the Green Acres Mall on Long Island aroused community criticism, and led New York State Comptroller Thomas DiNapoli to announce that he would audit the IDA to determine its compliance with policies and procedures related to its approval of the project.

There also continues to be disputes over the scope of projects that may receive IDA benefits. Last August, the Supreme Court, Seneca County, rejected a challenge to a decision by the Seneca County IDA to provide tax benefits for a casino being built in the county. *Nearpass v. Seneca County Industrial Development Agency*, 53 Misc. 3d 737 (Sup.Ct. Seneca Co. 2016). The petitioners argued that the casino was not a project defined in the IDA Act and, therefore, that it was ineligible for IDA benefits. They pointed out, among other things, that when the IDA Act first was enacted, casinos were prohibited in New York, and after casinos were allowed by amendment to the New York Constitution, the IDA Act was not amended to include casinos as a project entitled to IDA benefits.

The court was not persuaded and decided, instead, that the casino facility was a commercial project under the IDA Act and, in particular, that it also was a recreation facility within the purview of GML Section 854(9).

Perhaps more surprising than a dispute over the eligibility of a casino to receive IDA benefits was a recent court case that asked whether a residential development could qualify for IDA benefits—an issue of statewide significance. In *Matter of Ryan v. Town of Hempstead Industrial Development Agency*, Index No. 5324/16 (Sup.Ct. Nassau Co. Jan. 27, 2017), the Supreme Court, Nassau County, held that a residential apartment building project fell within the definition of a project for which IDA benefits may be granted.

After first providing background on the IDA Act, this column will discuss the court's decision in *Matter of Ryan* and its implications.

### The IDA Act

When the legislation governing the creation, organization, and powers of IDAs in New York State was enacted in 1969, it provided that its general purpose was "to promote the economic welfare of [the state's] inhabitants and to actively promote, attract,

ANTHONY S. GUARDINO is a partner with Farrell Fritz in the firm's Hauppauge office.

encourage and develop economically sound commerce and industry through governmental action for the purpose of preventing unemployment and economic deterioration." This intent was further evidenced by the original provision of GML Section 858, which provided that:

The purposes of the agency shall be to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial and research facilities and thereby advance the job opportunities, general prosperity and economic welfare of the people of the state of New York and to improve their standard of living.

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The decision by the Nassau County Supreme Court in *Matter of Ryan* provides confirmation that residential developments are eligible to receive industrial development agency benefits.

In approving the bill, then-Governor Nelson Rockefeller noted that "industrial development agencies provide one means for communities to attract new industry, encourage plant modernization and create new job opportunities." McKinney's 1969 Session Laws, Vol. 2, p. 2572.

The original legislation has been amended a number of times since 1969 to broaden the scope of permissible IDA activities. For example, the definition of project was expanded to specifically include construction of industrial pollution control facilities (L 1971, ch 978), winter recreation facilities and then recreation facilities generally (L 1974, ch 954; L 1977, ch 630), horse racing facilities (L 1977, ch 267), railroad facilities (L 1980, ch 803) and educational or cultural facilities (L 1982, ch 541).

As noted above, however, it has not been amended to specifically include casinos. And it also does not specifically include residential developments.

In 1985, however, the New York state comptroller's office was asked by the village attorney for the village of Port Chester whether construction of an apartment complex was a commercial purpose within the meaning of GML Section 854(4) and, thereby, whether it was a proper project for industrial development bond financing. In response, the Comptroller issued Opinion No. 85-51, 1985 N.Y. St. Comp. 70 (Aug. 16, 1985) (the "comptroller's opinion").

In the comptroller's opinion, the comptroller's office explained that, at its inception, the IDA Act's primary thrust was to promote the development of commerce and industry as a means of increasing employment opportunities.

The comptroller's opinion then reasoned that for an apartment complex to qualify as an eligible project under Article 18-A, it had to promote employment opportunities and prevent economic deterioration in the area served by the IDA.

The comptroller's opinion added that the comptroller's office was "not in a position to render an opinion" as to whether a project that consisted of the construction of an apartment complex was a commercial activity within the meaning of Article 18-A. Rather, it continued, such a determination "must be made by local officials based upon all the facts relevant to the proposed project."

Any such determination, the comptroller's opinion concluded, had to take into account the stated purposes of the IDA Act: "the promotion of employment opportunities and the prevention of economic deterioration."

When this issue reached the court in *Triple S. Realty v. Village of Port Chester*, Index No. 22355/86 (Sup. Ct. Westchester Co. Aug. 19, 1987), the Westchester County Supreme Court held that residential construction may be eligible for industrial development agency benefits if such construction "would increase employment opportunities and prevent economic deterioration in the area served by the IDA."

The decision by the Nassau County Supreme Court in *Matter of Ryan* provides further confirmation that

residential developments certainly are eligible to receive IDA benefits.

### 'Matter of Ryan'

The case arose after the Town of Hempstead Industrial Development Agency (TOHIDA) granted financial and tax benefits and assistance to Renaissance Downtowns UrbanAmerica, with respect to the construction of a new 336-unit residential apartment complex in the village of Hempstead on Long Island. That was Phase 1 of a multi-phase revitalization project that was planned to include additional mixed-use buildings and parking facilities.

The financial benefits and assistance granted by the TOHIDA included:

- exemptions from mortgage recording taxes for one or more mortgages;
- securing the principal amount not to exceed \$70 million;
- a sales and use tax exemption up to \$3.45 million in connection with the purchase/lease of building materials, services, or other personal property for the project; and
- abatement of real property taxes for an initial term of 10 years pursuant to a payment in lieu of taxes (PILOT) agreement.

Six petitioners, including a trustee for the village of Hempstead, challenged the TOHIDA's resolution in an Article 78 proceeding, arguing that an IDA could not grant benefits

for a project that was residential, either in whole or in part, in nature.

For their part, the respondents contended that the development of a residential rental building fell within the ambit of the statutory definition of a project entitled to receive an IDA's financial assistance and benefits in that it promoted "employment opportunities" and prevented "economic deterioration" in the area served by the IDA.

The court agreed with the respondents and dismissed the petition.

In its decision, the court noted that the comptroller's opinion had observed that the determination of whether construction of an apartment complex was a commercial activity within the meaning of the IDA Act had to be made by local officials based on facts relevant to the proposed project.

The court then pointed out that the TOHIDA had approved Renaissance's application for assistance with respect to the first phase of the revitalization project based on the TOHIDA's findings, that, among other things:

- the town of Hempstead was in need of attractive multi-family housing to retain workers in the town and attract new business;
- a healthy residential environment located in the town was needed to further economic growth;
- there was a lack of affordable, safe, clean multi-family housing within the town; and

- the facility would provide the nucleus of a healthy residential environment, and would be instrumental and vital in the further growth of the town.

Moreover, the court continued, the TOHIDA also found that the development of the first phase of the facility would "promote and maintain the job opportunities, health, general prosperity and economic welfare" of the town's citizens and "improve their standard of living."

Given that the project promoted employment opportunities and served to combat economic deterioration in the area served by the TOHIDA, the court upheld the TOHIDA's decision as rationally based and not arbitrary or capricious, an abuse of discretion, or an error of law.

### Conclusion

IDA benefits can play an important role in real estate development. For nearly five decades, they have benefited New Yorkers in numerous situations. As the comptroller's office and the courts have recognized, a project—including a residential project—that demonstrates that it promotes employment opportunities and prevents economic deterioration is eligible to receive IDA benefits.

Ryan et al. v. Town of Hempstead Industrial Development Agency et al

SHORT FORM ORDER

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NASSAU

P R E S E N T : HON. JEFFREY S. BROWN  
JUSTICE

-----X TRIAL/IAS PART 13  
In the Matter of DONALD L. RYAN, FLAVIA  
IANNACONE, JAMES DENON, JOHN M. WILLAMS,  
REGINAL LUCAS and ROBERT DeBREW, JR.,

INDEX # 5324/16

Petitioners,

Mot. Seq. 1  
Mot. Date 9.13.16  
Submit Date 11.17.16

For A Judgment Pursuant to Article 78 of the New York  
Civil Practice and Rules,

XXX

-against-

TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT  
AGENCY, RENAISSANCE DOWNTOWNS  
URBANAMERICA, LLC, and RDU A PARCEL 1 LLC,

Respondents.

-----X

The following papers were read on this motion:	Papers Numbered
Notice of Petition, Affidavits, Exhibits, Memorandum Annexed.....	1,2
Verified Answers.....	3,4,5
Opposing Affidavits.....	6,7,8,9,10,11,12
Reply Affidavits.....	13, 14
Sur-Reply Affidavit.....	15
Hearing Record (3 Vols.).....	16

Application by petitioners pursuant to Article 78 to invalidate as *ultra vires* and to void the May 18, 2016 resolution passed by the Town of Hempstead Industrial Development Agency (TOHIDA) is decided as hereinafter provided.

In this Article 78 proceeding, petitioners seek to invalidate the resolution passed by respondent TOHIDA on May 18, 2016, which granted financial and tax benefits and assistance to respondent Renaissance Downtowns UrbanAmerica, LLC (Renaissance) *vis-a-vis* construction of a new 336 unit residential apartment complex on the northwest corner of the intersection of Washington and Front Streets (Phase I of the multi-phase Village of Hempstead downtown revitalization project<sup>1</sup> which was planned to include additional mixed use buildings/parking facilities). The Phase I property was a tax exempt Village property for at least 50 years until December 15, 2015 when it was acquired by respondent Renaissance.

The financial benefits and assistance granted include:

exemptions from mortgage recording taxes for one or more mortgages securing the principal amount not to exceed \$70,000,000;

sales and use tax exemption up to \$3,450,000 in connection with the purchase/lease of building materials, services or other personal property for the project;

abatement of real property taxes for an initial term of ten years pursuant to Payment in Lieu of Taxes Agreement (PILOT).

Based on the theory that the resolution was affected by an error of law, i.e., that residential apartment buildings are not included in the type of project or facility that is eligible for financial assistance under the General Municipal Law Article 18-A (Industrial Development Act [the IDA or the Act]), petitioners seek to invalidate the subject resolution as *ultra vires*/void.

In opposition, respondents first seek dismissal of the petition based on its alleged multiple fatal flaws including petitioners' lack of standing; failure to raise the *ultra vires* issue in the administrative proceeding before respondent TOHIDA; and failure to serve the attorney general in accordance with CPLR 7804(e).

The alleged flaws are not fatal and do not provide a basis for dismissal. Petitioners have standing to maintain an action for equitable or declaratory relief under State Finance Law § 123-b *vis-a-vis* the issue of whether the project herein falls within the definition of a "project" for which IDA benefits may be granted (*see Nearpass v Seneca County Idus. Dev. Agency*, 52 Misc 3d 533 [Sup Ct, Seneca County 2016 Falvey, J.]; *Dudley v. Kerwick*, 52 NY2d 542 [1981]; *cf.*

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<sup>1</sup>The development as outlined in the Appraisal Report (Exhibit "2" to the Petition) was approved in a unanimous 5-0, bi-partisan vote by the Village of Hempstead Board. It includes the construction of , among other things: residential units, structured parking, retail space, medical office building, mixed used artist loft with grade and basement level supermarket, surface parking office space, senior independent living apartment building, hotel and restaurant space.

*Kadish v. Roosevelt Raceway Assoc.*, 183 AD2d 874, 875 [2d Dept 1992] [no standing under State Finance Law § 123-b (1) to challenge financing and acquisition of property by TOHIDA through bond issuance because statute specifically excludes bond issuance by a public benefit corporation). Further, the *ultra vires* issue was, in fact, raised in the administrative proceeding before respondent TOHIDA (Record: Vol, 3 Tab 25, pp 113-114), and the Nassau County Regional Office of the New York State Attorney General rejected service of the petition on the ground that the office did not represent respondent TOHIDA.

In further support of its dismissal, movants argue that the petition fails to state a viable cause of action as it is based on the false premise that an Industrial Development Agency may not grant benefits for a commercial project that is residential, either in whole or in part, in nature.

For the reasons which follow, the petition must be dismissed.

Pursuant to General Municipal Law § 858, an Industrial Development Agency

“shall be to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing industrial, manufacturing, warehousing, commercial, research and recreation facilities . . . and thereby advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York and to improve their recreation opportunities, prosperity and standard of living.”

An Industrial Development Agency is thus a “governmental agenc[y] or instrumentalit[y] created for the purpose of preventing unemployment and economic deterioration (General Municipal Law § 852) and to “provide one means for communities to attract new industry, encourage plant modernization and create new job opportunities” (Governor’s Mem., 1969 McKinney’s Session Laws of N.Y. at 2572).

According to respondents, the development of a residential rental building falls within the ambit of the statutory definition of a project,<sup>2</sup> entitled to financial assistance and benefits, as set forth in § 854(4) of the General Municipal Law in that it “promotes employment opportunities and prevents economic deterioration in the area served by the industrial development agency” (Opns. St. Comp. No. 85-51 [N.Y.S. Cptr., 1985 WL 25843]).

In the opinion of the State Comptroller, the determination of whether construction of an apartment complex is a commercial activity within the meaning of the statute must be made by

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<sup>2</sup>As set forth in § 854(4) the term “project” is broadly defined to include, in relevant part, “any land, any building or other improvement, and all real and personal properties located within the state of New York and within or outside or partially within and partially outside the municipality for whose benefit the agency was created. . . .”

local officials based upon facts relevant to the proposed project (*Id.* ["Local officials must determine, based upon all the relevant facts, whether construction of an apartment complex will promote employment opportunities and prevent economic deterioration. . . ."]). Respondents argue that TOHIDA acted within the scope of its authority in resolving to provide IDA assistance to the project since it would promote job creation and growth in a distressed area of the Village of Hempstead and serve as the first physical manifestation of the Village's Downtown Revitalization plan and a catalyst for future phases.

Here, the record establishes that a duly noticed public hearing was held regarding respondent Renaissance's application for TOHIDA assistance with respect to the first phase of the \$2.5 billion Hempstead Revitalization project for which site plan approval was already in place and a building permit issued. The resolution was granted based on respondent TOHIDA's findings, that, among other things:

- (a) The Town of Hempstead is in need of attractive multi-family housing to retain workers in the Town and attract new business;
- (b) a healthy residential environment located in the Town of Hempstead is needed in order to further economic growth;
- (c) there is a lack of affordable, safe, clean multi-family housing within the Town of Hempstead;
- (d) the facility will provide the nucleus of a healthy residential environment, and will be instrumental and vital in the further growth of the Town of Hempstead.

Respondent TOHIDA also found that:

the acquisition, construction and equipping of the Phase I Facility will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of the Town of Hempstead and the State of New York and improve their standard of living and thereby serve the public purposes of the Act;

the project conformed with local zoning laws and planning regulations of the Town of Hempstead; and

the project will not have a significant effect on the environment as determined in accordance with Article 8 of the Environmental Conservation Law and regulations promulgated thereunder.



The allegations proffered in opposition to the resolution, regarding traffic congestion; additional garbage/sewage; additional burden of increased student population in an already overcrowded/underfunded school district; burden of increased financial costs of municipal services to support increased population, are speculative and lack merit in the face of reasoned evaluation of the project by respondent TOHIDA as set forth in the record. As stated in the affidavit of Wayne J. Hall, Sr., Mayor of the Incorporated Village of Hempstead and Chairman of the Village Community Development Agency:

“the IDA benefits awarded to Renaissance for this particular Phase I of the development are critically important to the revitalization of the Village of Hempstead’s downtown area, and are essential to the twin goals of preventing any further physical and economic deterioration of the area, as well as promoting employment opportunities to the Village.”

As stated in the Socio-Economic Impact of the Village of Hempstead’s Revitalization Plan report, dated March 31, 2016, (Exhibit “A” to the Affidavit of Donald Monti in Opposition to Petition):

“Upon completion, the overall revitalization of the Village of Hempstead will have generated an estimated \$4 billion in economic activity, comprised of economic activity during and after the construction period.

Nearly \$3 billion of primary and secondary economic activity will be generated from construction of the development encompassing 5 million square feet, comprising 2.8 million square feet of 3,500 residential units and 2.2 million square feet of mixed use, retail, hospitality, office and other commercial uses.

This will result in new socio-economic improvements to the Village of Hempstead that will provide much needed housing for Long Island’s young professionals and active adults, and create during the construction period as many as 22,000 temporary construction and secondary jobs generating nearly \$1.4 billion in wages.

When completed, the revitalization will create approximately 6,000 permanent and 4,500 secondary jobs generating \$498 million in wages of which 1,500 of the permanent jobs generating \$125 million in wages projected to be held by Village of Hempstead residents. Thus, in total, the construction activity and resulting permanent jobs and their related secondary economic impacts are expected to generate nearly \$4 billion in primary and secondary economic impact, and over the 20 year PILOT period \$142 million in new county, town, school and village property taxes, and \$43.5 million in new county sales taxes.”

In reviewing the actions of an administrative agency, courts must assess whether the determination was the result of an error of law or was arbitrary, capricious, or an abuse of discretion such that the actions at issue were taken without sound basis in reason and without regard to the facts (*Matter of County of Monroe v Kaladjian*, 83 NY2d 185, 189 [1994], citing *Matter of Pell v Bd. of Educ.*, 34 NY2d 222, 231 [1974]; *Akpan v Koch*, 75 NY2d 561, 570-71 [1990]; *Matter of Calvi v Zoning Bd. of Appeals of the City of Yonkers*, 238 AD2d 417, 418 [2d Dept 1997]). The agency's determination need only be supported by a rational basis (*Matter of County of Monroe v Kaladjian*, *supra*; *Matter of Jennings v Comm. N.Y. Dept. of Social Svcs.*, 71 AD3d 98, 108 [2d Dept 2010]). If the determination is rationally based, a reviewing court may not substitute its judgment for that of the agency even if the court might have decided the matter differently (*Matter of Savetsky v Zoning Bd. of Appeals of Southampton*, 5 AD3d 779, 780 [2d Dept 2004]; *Matter of Calvi v Zoning Bd. of Appeals of the City of Yonkers*, *supra*). It is not for the reviewing court to weigh the evidence or reject the choice made by the agency where the evidence conflicts and room for choice exists (*Matter of Calvi v Zoning Bd. of Appeals of the City of Yonkers*, *supra*, citing *Toys "R" Us v Silva*, 89 NY2d 411, 424 [1996]; *Akpan v Koch*, *supra*).

The record at bar establishes that in adopting the challenged resolution following a public hearing, review of Renaissance's application, and the environmental effects, respondent TOHIDA did not act in excess of its jurisdiction or beyond the scope of its authority; i.e., *ultra vires*. Nor was TOHIDA's decision after review of all of the circumstances to adopt the resolution finding that the Phase I facility constituted a "project" under the IDA affected by an error of law as would warrant relief under Article 78.

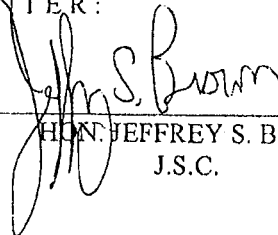
Where, as here, the project at issue promotes employment opportunities and serves to combat economic deterioration in an area served by an industrial development agency, a finding that the project falls within the ambit of the IDA is rationally based; neither arbitrary or capricious or an abuse of discretion, nor an error of law.

Accordingly, the petition is **denied** and the proceeding is hereby **dismissed**.

This constitutes the decision and order of this court. All applications not specifically addressed herein are denied.

Dated: Mineola, New York  
January 25, 2017

ENTER:

  
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EXHIBIT E

Town of Brookhaven Industrial Development Agency Uniform Tax Exemption Policy

TOWN OF BROOKHAVEN INDUSTRIAL DEVELOPMENT AGENCY  
UNIFORM TAX EXEMPTION POLICY

SECTION 1. PURPOSE AND AUTHORITY. Pursuant to Section 874(4)(a) of Title One of Article 18-A of the 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 of more than one hundred thousand dollars to any project. This uniform tax-exemption policy was adopted pursuant to a resolution enacted by the members of the Agency on June 20, 2012, as amended on October 15, 2014 and September 20, 2017.

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) “Affected Tax Jurisdiction” means, with respect to a particular project, Suffolk 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.

(C) “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. The term “Agency Fee” shall include 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 imposed by the Agency.

(D) “Applicant” shall mean an applicant for financial assistance.

(E) “Applicant Project” shall mean a project which is undertaken by 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) the lessee in a straight lease transaction which the Agency has determined to undertake pursuant to the Lease Policy.

(F) “Town” shall mean the Town of Brookhaven.

(G) “Lease Period” 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.

(H) “Municipality” shall mean the town and each village located within the Town.

(I) “Non-Applicant Project” means a project which is undertaken by the Agency for the benefit of the Agency and shall not include an Applicant Project.

(J) “PILOT” 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 Tax Exemption obtained by reason of the involvement of the Agency in such project, but such term shall not include Agency Fees.

(K) “School District” shall mean each school district located within the Town.

(L) “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.

(M) “IDA” shall mean the Town of Brookhaven Industrial Development Agency AKA TOBIDA

(N) “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 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 and/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/or revenues to the Affected Tax Jurisdictions; and (7) if the project is designated blighted as per the Blight 2 Light 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 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, and whether such financial assistance is consistent with this UTEP. The IDA reserves the right to reject any applicant that the Board, in their sole discretion, feels the applicant does not comply with the Town's Zoning Plan, Land Use plans or Economic Development policy or the Board determines the project is not in the best interest of the residents and/or tax payers of the Town or does not otherwise comply with the IDA Act. As required under the IDA Act, prior to any project receiving benefits from the IDA, the project applicant must establish that the project would not proceed but for the benefits granted by the IDA.

(D) 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 other financial assistance 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 (1) the Agency has sent written notice of said request to each Affected Tax Jurisdiction and (2) has given each Affected Tax Jurisdiction a reasonable opportunity, both in writing and in person, to be heard by the Agency with respect to the proposed request. 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 contained in the Act relative thereto.

#### 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. The Agency has a policy of abating sales and use taxes applicable (1) only to the initial acquisition, construction and/or equipping of an Applicant Project and (2) to any Non-Applicant Project. The Agency has no requirement for imposing a payment in lieu of tax arising from the exemption of an Applicant Project from sales and/or use taxes applicable to the initial acquisition, construction and/or equipping of such project, except (1) as described in subsection (D) below or (2) in the circumstance where (a) an Applicant Project is offered sales and use tax exemption on the condition that a certain event (such as the issuance of bonds by the Agency with respect to the project) occur by a certain date and (b) such event does not occur, in which case the Agency may require that the Applicant make payments in lieu of sales and use taxes equal to the amount of tax which otherwise may have been due to the New York State Department of Taxation and Finance.

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

- (1) General. The sales and use tax exemption for an Applicant Project shall be for the 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 agreed upon by agency and project. The Tax Exemption Period for a Non-Applicant Project shall extend for such period of time as the Agency shall determine.
- (2) Normal Termination. The Tax Exemption Period for an Applicant Project will normally end upon the completion of the acquisition, construction, renovation and/or equipping of such project or the specific date agreed upon by the agency and the project. 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 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) Later Termination/Increase in Amount. The Chief Executive Officer is authorized on behalf of the Agency to approve (i) requests from an Applicant regarding the extension of the completion date of its project and (ii) requests from Applicants regarding an increase of sales and 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 directors of the Agency

(C) 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 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 agreement or other such document evidencing the sales and use tax exemption. Such lease agreement or other document shall also explicitly describe the items which are not eligible for sales and use tax exemption.

(D) 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/or 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 to the Agency equal to the applicable percentage of sales and/or use tax liability not being abated. The Agency shall remit such PILOT, within thirty (30) days of receipt thereof by the Agency, to the Affected Tax Jurisdictions in accordance with Section 874(3) of the Act.

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

(F) 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 agreement or other such document evidencing the exemption.

## SECTION 5. MORTGAGE RECORDING TAX EXEMPTION.

(A) General. The Act provides that mortgages 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 financing for each project with respect to which the Agency grants a mortgage to secure the indebtedness issues 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 will be made by the Agency on a case-by-case basis. As described in Section (F) below, the Agency may enter into the mortgage even if it has determined not to grant 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, 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; and
- (3) The payment of the Agency Fee relating to same.

(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 debt issued by the Agency, and on any modifications, extensions and renewals thereof, so long as the Agency Fees relating to same have been paid. Additionally, in the event of a refinancing of a mortgage in connection with a straight-lease transaction to which the Agency granted mortgage recording tax abatement, it is the policy of the Agency to abate mortgage recording taxes with respect to such refinancing. The determination to grant any additional mortgage recording tax abatement on any new indebtedness in connection with such refinancing shall be by the Agency on a case-by-case basis.

(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 an 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 to impose no 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 tax 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 a payment in lieu of tax agreement (a “PILOT Agreement”), either separately or as part of the project documents. Such PILOT Agreement shall require payment of 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 acceptable to the Agency, 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 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 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 a PILOT Agreement, 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 Town of Brookhaven Industrial Development 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:

The IDA's standard PILOT agreement will contain fixed PILOT payments for each tax year throughout the term of the PILOT agreements as determined by the IDA.

(1) Real Property Tax Abatement TOBIDA provides 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. The standard real property tax abatement provided by TOBIDA 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 paid to the affected taxing jurisdictions in proportion to the amount of real property taxes and other taxes that would have been received by each taxing jurisdiction had the project not been tax exemption due to the status of the Act. Each project abatement is based on a cost benefit analysis to determine if it 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, warehousing, retail, rental residential and corporate office facilities are all eligible for the standard exemption. Speculative office projects are generally not eligible for the standard exemption, unless they provide extraordinary economic benefits in terms of jobs and in stimulating a locally depressed area. Electrical power generating facilities and co-generation facilities are eligible for PILOTs for a term of up to twenty-five (25) years following the completion of the construction, acquisition, and equipping of the project with fixed PILOT payments subject to periodic escalation.
- (b) The extent to which the project will directly create or retain permanent private sector jobs as well as "temporary" jobs during

the construction period. In addition, the level of secondary “multiplier” jobs that will be created or retained as a result of the project. Current policy is to rely on an in-depth cost benefit analysis of the project.

- (c) 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 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 for retention projects, and the possible failure to realize future economic benefits for attraction projects.
  - (d) The total amount of capital investment and/or public benefit at the project will be a factor considered by the Board.
  - (e) 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.
  - (f) The benefits of the project upon the environment.
  - (g) Assisted living and senior housing projects may be granted 13 to 15-year PILOT. The PILOT will equal land-only taxes for three to five years. The remaining ten years will mirror the “double 485-b” exemption.
  - (h) For true affordable housing projects, which are defined as utilizing either four (4) percent tax credits AND tax exempt bonds OR nine (9) percent tax credits, a “10% Shelter Rent PILOT” will be developed. The “10% Shelter Rent PILOT” is a 15-year PILOT set at 10% of revenue minus utilities. In the event, however, the project is financed by tax exempt bonds, the PILOT may run concurrent with the term of the bond financing. The revenue and utility information will need to be provided by the applicant project on an annual basis.
  - (i) All other housing projects will be at the discretion of the IDA Board of Directors. In connection with such housing projects, the IDA may engage the services of a consultant to help the Agency determine appropriate PILOT levels based upon such relevant factors including, but not limited to the total project costs, projected rental income, unit size, number and configuration, and any age and/or income restrictions or qualifications with respect to the 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. Except as otherwise provided by resolution of the Agency, all real estate PILOT payments are to be paid to the Town of Brookhaven Industrial Development 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.

- (3) 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 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.
- (4) Payee: Unless otherwise determined by resolution of the Agency, all PILOT payments payable to an Affected Tax Jurisdiction shall be assessed, billed and collected by the Town of Brookhaven Industrial Development 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.
- (5) 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 subsection (C)(1) 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(C) 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.