RESOLUTION AUTHORIZING SECOND MODIFICATION TO BASIC DOCUMENTS FOR THE EXTENSION OF EXPIRATION DATE TO SALES TAX EXEMPTION HERKIMER SOLAR, LLC PROJECT

A regular meeting of Herkimer County Industrial Development Agency (the "Agency") was convened in public session at the Herkimer County Chamber of Commerce Conference Room located at 420 E. German Street, in the Village and Town of Herkimer, Herkimer County, New York, on October 27, 2026 at 8:00 a.m., local time.

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

PRESENT:

Vincent Jim Bono	Chairperson
Ann Gaworecki	Treasurer
Robert Davenport	Secretary
Peter J. Campione	Member
Dr. Terri Grates Day	Member
Frank Mendl	Member

ABSENT:

Cory Albrecht	Vice Chairperson

AGENCY STAFF PRESENT INCLUDED THE FOLLOWING:

John J. Piseck, Jr.	Chief Executive Officer
Victoria Adams	Operations Manager
Nicole Farber	Administrative Assistant
Anthony Hallak, Esq,	Agency Counsel
Shannon E. Wagner, Esq.	Special Agency Counsel

The following resolution was offered by Peter Campione, seconded by Robert Davenport, to wit:

Resolution No. 102726-06

RESOLUTION AUTHORIZING THE MODIFICATION BY HERKIMER COUNTY INDUSTRIAL DEVELOPMENT AGENCY OF A PROJECT FOR THE BENEFIT OF HERKIMER SOLAR, LLC AND THE EXECUTION AND DELIVERY OF CERTAIN SECOND MODIFICATION DOCUMENTS IN CONNECTION THEREWITH.

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act") and Chapter 410 of the 1970 Laws of New York, as amended, constituting Section 898 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, warehousing, commercial, research and recreation facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance

the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

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

WHEREAS, on or about September 14, 2023 (the "Closing"), the Agency entered into a lease agreement dated as of September 1, 2023 (the "Lease Agreement") by and between the Agency and Herkimer Solar, LLC (the "Company") for the purpose of undertaking a project (the "Project") consisting of the following: (A) (1) the acquisition of an interest in approximately 23 acres of land (tax map number 104.4-1-64.1) located at 149 School Lane Road in the Town of Frankfort, Herkimer County, New York (the "Land"), (2) the construction on the Land of an approximately 3.154 MWAC solar energy generating facility, including panels, racking, inverters, electrical cables, battery storage, grid interconnection, site preparation, access roads and any other required improvements (all said improvements being collectively referred to as the "Facility") and (3) the acquisition and installation therein and thereon of related fixtures, machinery, equipment and other personal property (the "Equipment"), all of the foregoing to constitute a solar energy generating facility to be owned and operated by the Company (the Land, the Facility and the Equipment being collectively referred to as the "Project Facility"); (B) the granting of certain "financial assistance" (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (collectively, the "Financial Assistance"); and (C) the lease of the Project Facility to the Company pursuant to the Lease Agreement; and

WHEREAS, simultaneously with the execution and delivery of the Lease Agreement, (A) the Company executed and delivered to the Agency a certain lease to agency dated as of September 1, 2023 (the "Lease to Agency") by and between the Company, as landlord, and the Agency, as tenant, pursuant to which the Company will lease to the Agency a portion of the Land and all improvements now or hereafter located on said portion of the Land (collectively, the "Leased Premises"); (B) the Company and the Agency executed and delivered (1) a certain payment in lieu of tax agreement dated as of September 1, 2023 (the "Payment in Lieu of Tax Agreement") by and between the Agency and the Company, pursuant to which the Company agreed to pay certain payments in lieu of taxes with respect to the Project Facility, (2) a certain recapture agreement dated as of September 1, 2023 (the "Section 875 GML Recapture Agreement") by and between the Company and the Agency, required by the Act, regarding the recovery or recapture of certain sales and use taxes, and (3) a certain uniform agency project agreement dated as of September 1, 2023 (the "Uniform Agency Project Agreement") by and between the Agency and the Company relating to the terms of the granting by the Agency of the Financial Assistance to the Company; (C) the Agency filed with the assessor and mailed to the chief executive officer of each "affected tax jurisdiction" (within the meaning of such quoted term in Section 854(16) of the Act) a copy of a New York State Board of Real Property Services Form 412-a (the form required to be filed by the Agency in order for the Agency to obtain a real property tax exemption with respect to the Project Facility under Section 412-a of the Real Property Tax Law) (the "Real Property Tax Exemption Form") relating to the Project Facility and the Payment in Lieu of Tax Agreement; (D) the Agency executed and delivered to the Company a sales tax exemption letter (the "Sales Tax Exemption Letter") to ensure the granting of the sales tax exemption which forms a part of the Financial Assistance and (E) the Agency filed with the New York State Department of Taxation and Finance the form entitled "IDA Appointment of Project Operator or Agent for Sales Tax Purposes" (the form required to be filed pursuant to Section 874(9) of the Act) (the "Thirty-Day Sales Tax Report") (together with the Lease Agreement, the above enumerated documents being collectively referred to as the "Basic Documents"); and

WHEREAS, on January 30, 2025, the Company requested that the Agency modify the terms of the Basic Documents in order to, among other things, extend the Completion Date (as defined in the Basic Documents) from December 31, 2024 to December 31, 2025 (the "Original Modification"); and

WHEREAS, by resolution adopted by the members of the Agency on February 25, 2025 ("Original Modification Resolution"), to accommodate the Original Modification, the Agency determined to enter into a certain modification agreement and various additional documents in connection therewith; and

WHEREAS, on or about April 18, 2025, the Company and the Agency entered into a modification agreement dated as of April 1, 2025 (the "Original Modification Agreement"), which Original Modification Agreement, among other things, extended the Completion Date from December 31, 2024 to December 31, 2025; and

WHEREAS, due to various construction and interconnection related delays, the Company has again requested, pursuant to the correspondence attached hereto as Exhibit A, that the Agency enter into a certain second modification agreement and various related documents (collectively, the "Second Modification Documents") to modify the terms of the Basic Documents, as amended by the Original Modification Agreement, in order to extend the Completion Date from December 31, 2024 to March 31, 2027 (the "Second Modification"); and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York, being 6 NYCRR Part 617, as amended (the "Regulations" and collectively with the SEQR Act, "SEQRA"), the Agency must satisfy the requirements contained in SEQRA prior to making a final determination whether to proceed with the Second Modification and the execution and delivery of the Second Modification Documents (collectively, the "Action"); and

WHEREAS, pursuant to SEQRA, the Agency has examined the Action in order to make a determination as to whether the Action is subject to SEQRA, and it appears that the Action constitutes a "Type II action" under SEQRA;

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

Section 1. All action taken by the Chairperson, Vice Chairperson, or Chief Executive Officer of the Agency, or staff or counsel to the Agency, in connection with the Second Modification prior to the date of this resolution is hereby ratified or confirmed.

Section 2. Pursuant to SEQRA, the Agency hereby finds and determines that:

(A) Pursuant to Section 617.5(c)(26) of the Regulations, the Action (including but not limited to the execution and delivery of the Second Modification Documents) is a "Type II action" (as said quoted term is defined in the Regulations).

(B) Accordingly, the Agency hereby determines that no environmental impact statement or any other determination or procedure is required under SEQRA with respect to the Action.

Section 3. The Agency hereby finds and determines that:

(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;

(B) The Project continues to constitute a "project," as such term is defined in the Act;

(C) The Agency will **not** be granting any additional sales and use tax exemption relating to the Action.

(D) That since the undertaking of the Action by the Agency will not result in the Agency providing more than $100,000 of "financial assistance" (as such quoted term is defined in the Act) to the Company, Section 859-a of the Act does not require a public hearing to be held with respect to the Action.

(E) It is desirable and in the public interest for the Agency to enter into the Second Modification Documents.

Section 4. The Chairperson, Vice Chairperson or Chief Executive Officer of the Agency, with the assistance of Agency Counsel, is authorized to negotiate and approve the form and substance of the Second Modification Documents.

Section 5. Subject to (A) compliance with the terms and conditions in the Basic Documents, (B) evidence of current certificates of insurance acceptable to the Agency, and (C) payment by the Company of all fees and expenses of the Agency in connection with the delivery of the Second Modification Documents, including the fees of Special Agency Counsel, the Agency hereby (1) consents to the Second Modification and (2) determines to enter into the Second Modification Documents.

Section 6. Subject to the satisfaction of the conditions described in Section 5 hereof, the Chairperson, Vice Chairperson and/or Chief Executive Officer of the Agency is hereby authorized to execute and deliver the Second Modification Documents, and, where appropriate, the Secretary of the Agency is hereby authorized to affix the seal of the Agency thereto and to attest the same, all in substantially the form thereof presented to the Chairperson, Vice Chairperson and/or Chief Executive Officer of the Agency, with such changes, variations, omissions and insertions as the Chairperson, Vice Chairperson and/or Chief Executive Officer of the Agency, with the advice of counsel to the Agency, shall approve, the execution thereof by the Chairperson, Vice Chairperson and/or Chief Executive Officer of the Agency to constitute conclusive evidence of such approval.

Section 7. 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 Second Modification Documents, and to execute and deliver all such additional certificates, instruments and documents, to 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 Second Modification Documents binding upon the Agency.

Section 8. The fee for the transaction shall be $2000 plus payment of the agency's legal fees. Payment is due within thirty (30) days of the effective date of this resolution.

Section 9. This resolution shall take effect immediately.

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

Vincent Jim Bono	VOTING	YES
Cory Albrecht	VOTING	ABSENT
Ann Gaworecki	VOTING	YES
Robert Davenport	VOTING	YES
Peter J. Campione	VOTING	YES
Dr. Terri Grates Day	VOTING	ABSTAINED
Frank Mendl	VOTING	YES

The foregoing resolution was thereupon declared duly adopted.

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

I, the undersigned Assistant Secretary of Herkimer County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, held on October 27, 2026 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 27th day of October, 2026.

Victoria Adams, Assistant Secretary

(SEAL)

EXHIBIT A

REQUEST

- SEE ATTACHED -

Pavia Law Office

Bianca M. Pavia, Esq.

8200 Pinestone Court
Buffalo, NY 14221

bianca@pavialawoffice.com
Telephone: (315) 723-8994
Fax: (315) 736-7940

October 5, 2025

Via Certified Mail (Return Receipt Requested) and E-Mail (NZeigler@hodgsonruss.com)

Herkimer County Industrial Development Agency
420 East German Street, Suite 101
Herkimer, New York 13350

Dear Mr. Piseck:

Re: Written Request for Extension – Herkimer Solar, LLC Project located at 149 School Lane Road, Frankfort, New York (Tax ID # 104.4-1-64.1)

I write on behalf of my client, Herkimer Solar, LLC (the "**Company**"), in connection with its ongoing project with the Herkimer County Industrial Development Agency (the "**Agency**") located at 149 School Lane Road, Frankfort, New York (the "**Project**"). Pursuant to that certain Payment in Lieu of Tax Agreement dated as of September 1, 2023 (the "**Project Agreement**") by and between the Agency and the Company, the Agency granted certain financial assistance to the Company in connection with the Project. Most recently the Agency approved an extension of the Company's sales and use tax exemption through December 31, 2025. The Company's appointment as agent of the Agency for sales and use tax purposes therefore expired on December 31, 2025.

The Project remains ongoing as a result of various construction and interconnection-related delays outside of the Company's control, and the Company continues to incur qualifying costs in connection with the completion of the Project. Notwithstanding these delays, the Company has continued to diligently pursue the completion of the Project.

The Company recently became aware that its sales and use tax exemption had expired and that a further extension was required. Accordingly, the Company respectfully requests that the Agency approve an extension of the Company's sales and use tax exemption through March 31, 2027, and authorize the execution and delivery of any documents necessary to effectuate such extension. In connection with this request, the Company hereby certifies that no additional benefits are being sought at this time.

The Company acknowledges that this request is being submitted following the expiration of the prior sales and use tax exemption and respectfully requests that the Agency consider and approve the extension notwithstanding the timing of this request.

Should you have any questions or concerns regarding this written request or if you need anything further from the Company, please do not hesitate to contact me. Thank you for your consideration.

Respectfully yours,

Bianca M Pavia

Bianca M. Pavia, Esq.