

FINAL RESOLUTION
(smartDESIGN Architecture PLLC Project)

A regular meeting of the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center was convened on Thursday, September 4, 2025.

The following resolution was duly offered and seconded, to wit:

Resolution No. 09/2025 - 02

RESOLUTION OF THE GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY D/B/A GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER (THE "AGENCY") (i) ACKNOWLEDGING THE PUBLIC HEARING HELD BY THE AGENCY ON AUGUST 5, 2025, WITH RESPECT TO THE SMARTDESIGN ARCHITECTURE PLLC (THE "COMPANY") PROJECT (THE "PROJECT"); (ii) MAKING A DETERMINATION WITH RESPECT TO THE PROJECT PURSUANT TO SEQRA (AS DEFINED BELOW); (iii) APPOINTING THE COMPANY AS AGENT OF THE AGENCY; (iv) AUTHORIZING FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION, AND EQUIPPING OF THE PROJECT, (B) A PARTIAL REAL PROPERTY TAX ABATEMENT STRUCTURED THROUGH A TAX AGREEMENT, AND (C) A PARTIAL MORTGAGE RECORDING TAX EXEMPTION AS AUTHORIZED BY THE LAWS OF THE STATE OF NEW YORK; (v) AUTHORIZING THE NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT, MORTGAGE AND RELATED DOCUMENTS WITH RESPECT TO THE PROJECT AND (vi) AUTHORIZING AN ASSIGNMENT REQUEST RECEIVED FROM THE COMPANY IN CONNECTION WITH THE PROJECT.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York (the "State"), as amended, and Chapter 565 of the Laws of 1970 of the State of New York, as amended (hereinafter collectively called the "Act"), the **GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY d/b/a GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER** (the "Agency") was created with the authority and power to own, lease and sell property for the purpose of, among other things, acquiring, constructing and equipping industrial, manufacturing and commercial facilities as authorized by the Act; and

WHEREAS, the Company has submitted an application (the "Application") to the Agency, a copy of which is on file with the Agency, requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold or other interest in approximately 1.71 acres of real property located at 4 Mix Place in the City of Batavia, Genesee County, New York and all other lands in the City of Batavia where, by license or easement or other agreement, the Company or its designees are making

improvements that benefit the Project (the "Land", being more particularly described as a portion of tax parcel No. 84.006-4-28) together with the existing improvements located thereon consisting of an approximately 5,500 square foot vacant building (the "Existing Improvements"); (ii) the planning, design, reconstruction, renovation and operation of the Existing Improvements to accommodate office related space (collectively, the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land, the Existing Improvements and the Improvements, the "Facility"); and

WHEREAS, it is contemplated that the Agency will (i) designate the Company as agent of the Agency for the purpose of undertaking the Project pursuant to a project agreement (the "Project Agreement"), (ii) negotiate and enter into a lease agreement (the "Lease Agreement"), a leaseback agreement (the "Leaseback Agreement"), a tax agreement (the "Tax Agreement") and related documents with the Company, (iii) take title to or a leasehold interest in the Land, the Improvements, the Equipment and personal property constituting the Project (once the Lease Agreement, the Leaseback Agreement and the Tax Agreement have been negotiated), and (iv) provide financial assistance to the Company in the form of (a) a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Project, (b) a partial real property tax abatement structured through the Tax Agreement, and (c) a partial mortgage recording tax exemption as authorized by the laws of the State of New York (collectively, the "Financial Assistance"); and

WHEREAS, on July 10, 2025, the Agency adopted a resolution (the "Initial Resolution") pursuant to which the Agency (i) accepted the Application of the Company, (ii) directed that a public hearing be held, and (iii) described the forms of financial assistance being contemplated by the Agency with respect to the Project; and

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, August 5, 2025, at 3:30 p.m., the Agency held a public hearing with respect to the Project and the proposed Financial Assistance being contemplated by the Agency (the "Public Hearing") whereat interested parties were provided a reasonable opportunity, both orally and in writing, to present their views. A copy of the Notice of Public Hearing published and forwarded to the affected taxing jurisdictions at least ten (10) days prior to said Public Hearing are attached hereto as Exhibit A; and

WHEREAS, pursuant to the New York State Environmental Quality Review Act, Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto at 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as "SEQRA"), the Agency must satisfy the applicable requirements set forth in SEQRA, as necessary, prior to making a final determination whether to undertake the Project; and

WHEREAS, the Project constitutes a "retail" project as defined under Section 862 of the Act and as such requires additional findings; and

WHEREAS, pursuant to Article 18-A of the Act the Agency desires to adopt a resolution approving the Project and the Financial Assistance (as defined below) that the Agency is contemplating with respect to the Project; and

WHEREAS, the Project Agreement, the Lease Agreement, the Leaseback Agreement, the Tax Agreement and related documents will be negotiated and presented to the President/CEO, Chair, and/or Vice Chair of the Agency for approval and execution subject to adoption of the resolutions contained herein.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY D/B/A GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER AS FOLLOWS:

Section 1. The Company has presented an Application in a form acceptable to the Agency. Based upon the representations made by the Company to the Agency in the Application, 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; and

(B) It is desirable and in the public interest for the Agency to appoint the Company as its agent for purposes of acquiring, constructing and equipping the Project; and

(C) The Agency has the authority to take the actions contemplated herein under the Act; and

(D) The action to be taken by the Agency will induce the Company to develop the Project, thereby increasing employment opportunities in Genesee County, New York and otherwise furthering the purposes of the Agency as set forth in the Act; and

(E) The Project will not result in the removal of a facility or commercial, industrial, or manufacturing plant of the Company or any other proposed occupant of the Project from one area of the State to another area of the State or result in the abandonment of one or more plants or facilities of the Company or any other proposed occupant of the Project located within the State; and the Agency hereby finds that, based on the Application and the Company's certifications therein, to the extent occupants are relocating from one plant or facility to another, the Project is reasonably necessary to discourage the Project occupants from removing such other plant or facility to a location outside the State and/or is reasonably necessary to preserve the competitive position of the Project occupants in their respective industries; and

(F) Based upon the representations made by the Company to the Agency in the Application, the Agency hereby finds and determines that the Project constitutes a "Type II Action" (as such term is defined in SEQRA); therefore, no further action is required under SEQRA.

(G) Based upon the Agency's prior review of the Application submitted by the Company, along with supporting materials, the Project will include facilities or property that are primarily used in making retail sales, as defined within Section 862(2) of the Act, to customers who personally visit the Facility. Notwithstanding the foregoing, and based upon the

Application and supporting materials prepared and presented by the Company to the Agency, and pursuant to Section 862(2)(b) of the Act, the predominant purpose of the Project will be to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the City of Batavia because of a lack of reasonably accessible retail trade facilities offering such goods or services. In accordance with the foregoing, and pursuant to Section 862(2)(c) of the Act, the Agency hereby finds that the undertaking of the Project will serve the public purposes of the Act by preserving permanent, private sector jobs and/or increasing the overall number of permanent, private sector jobs in the State.

Section 2. The Public Hearing held by the Agency on Tuesday, August 5, 2025, at 3:30 p.m., concerning the Project and the Financial Assistance was duly held in accordance with the Act, including but not limited to the giving of at least ten (10) days published notice of the Public Hearing (such notice also provided to the Chief Executive Officer of each affected tax jurisdiction), affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 3. The Agency is hereby authorized to provide to the Company the Financial Assistance in the form of (a) a sales and use tax exemption for purchases and rentals related to the acquisition, construction, reconstruction, renovation and equipping of the Project, (b) a partial real property tax abatement structured through the Tax Agreement, and (c) a partial mortgage recording tax exemption as authorized pursuant to the laws of the State of New York.

Section 4. Based upon representations and warranties made by the Company in the Application, the Agency hereby authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project, that would otherwise be subject to State and local sales and use tax in an amount up to **\$320,000.00**, which result in State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed **\$25,600.00**. The Agency agrees to consider any requests by the Company for an increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services.

Section 5. Pursuant to Section 875(3) of the Act, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, any Sales and Use Tax Exemption Benefits taken or purported to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the Sales and Use Tax Exemption Benefits; (ii) the Sales and Use Tax Exemption Benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the Sales and Use Tax Exemption Benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the Sales and Use Tax Exemption Benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with a material term or condition to use property or services in the manner

approved by the Agency in connection with the Project. As a condition precedent of receiving Sales and Use Tax Exemption Benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, shall (i) cooperate with the Agency in its efforts to recover or recapture any Sales and Use Tax Exemption Benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands.

Section 6. Subject to the Company executing the Project Agreement and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, reconstruct, renovate and equip the Project; (ii) to make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors, and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; *provided, however*, the Project Agreement shall expire on **December 31, 2026** (unless extended for good cause by the President/CEO of the Agency) if the Lease Agreement, the Leaseback Agreement and the Tax Agreement contemplated have not been executed and delivered.

Section 7. The President/CEO, Chair, and/or Vice Chair of the Agency are hereby authorized, on behalf of the Agency, to negotiate and enter into (A) the Project Agreement, (B) the Lease Agreement, pursuant to which the Company leases the Project to the Agency, (C) the related Leaseback Agreement, pursuant to which the Agency leases its interest in the Project back to the Company, and (D) the Tax Agreement; *provided, however*, (i) the rental payments under the Leaseback Agreement include payments of all costs incurred by the Agency arising out of or related to the Project and indemnification of the Agency by the Company for actions taken by the Company and/or claims arising out of or related to the Project and (ii) the terms of the Tax Agreement are consistent with the Agency's Uniform Tax Exemption Policy or the procedures for deviation have been complied with.

Section 8. The President/CEO, Chair, and/or Vice Chair of the Agency are hereby authorized, on behalf of the Agency, to execute, deliver and record the Mortgage securing an aggregate principal amount not to exceed **\$400,000.00**, and any security agreement, UCC-1 Financing Statements and all documents reasonably contemplated by these resolutions or required by any lender identified by the Company (the "Lender") to assist with the undertaking of the Project, the acquisition of the Facility and/or the finance or re-finance the Facility or equipment and other personal property and related transactional costs (hereinafter, with the Project Agreement, Lease Agreement, Leaseback Agreement, Tax Agreement and the Mortgage, collectively called the "Agency Documents"); and, where appropriate, the Secretary or Assistant Secretary of the Agency is hereby authorized to affix the seal of the Agency to the Agency Documents and to attest the same, all with such changes, variations, omissions and insertions as the President/CEO, Chair, and/or Vice Chair of the Agency shall approve, the execution thereof by the President/CEO, Chair, and/or Vice Chair of the Agency to constitute conclusive evidence

of such approval; provided in all events recourse against the Agency is limited to the Agency's interest in the Project.

Section 9. The Agency is hereby authorized to provide the Company with an exemption from mortgage recording taxes as permitted by New York State law in an amount not to exceed Four Thousand and 00/100 Dollars (**\$4,000.00**).

Section 10. 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 and to execute and deliver all such 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 resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 11. These Resolutions shall take effect immediately upon adoption.

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

	<i>Yea</i>	<i>Nay</i>	<i>Absent</i>	<i>Abstain</i>
Peter Zeliff	[X]	[]	[]	[]
Matthew Gray	[X]	[]	[]	[]
Paul Battaglia	[X]	[]	[]	[]
Craig Yunker	[X]	[]	[]	[]
Kathleen Manne	[X]	[]	[]	[]
Chandy Kemp	[X]	[]	[]	[]
Marianne Clattenburg	[X]	[]	[]	[]

The Resolutions were thereupon duly adopted.

SECRETARY'S CERTIFICATION
(*smartDESIGN Architecture PLLC Project*)

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

I, the undersigned Secretary of the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center, DO HEREBY CERTIFY:

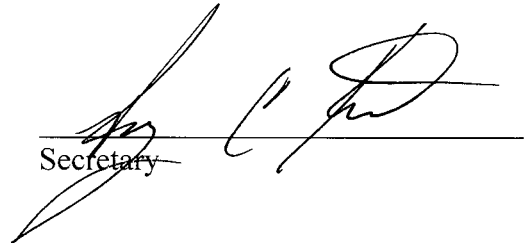
That I have compared the annexed extract of minutes of the meeting of the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center (the "Agency"), including the resolution contained therein, held on September 4, 2025, with the original thereof on file in the offices of the Agency, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

I FURTHER CERTIFY, that all members of said Agency had due notice of said meeting, that the meeting was in all respects duly held and that, pursuant to Article 7 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public, and that public notice of the time and place of said meeting was duly given in accordance with such Article 7.

I FURTHER CERTIFY, that 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 modified.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 4th day of September, 2025.



Secretary

Exhibit A

Notice Letter, Notice of Public Hearing,
Affidavit of Publication of *The Batavia Daily News*
and Minutes of Public Hearing

[Attached Hereto]

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing pursuant to Article 18-A of the New York General Municipal Law will be held by the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center (the "Agency") on Tuesday, August 5, 2025, at 3:30 p.m., local time, at Batavia City Hall (Community Room), One Batavia City Centre, Batavia, New York 14020, in connection with the following matter:

SMARTDESIGN ARCHITECTURE PLLC, for itself or on behalf of an entity formed or to be formed by it or on its behalf (the "Company") has submitted an application (the "Application") to the Agency, a copy of which is on file with the Agency, requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (i) the acquisition by the Agency of a leasehold or other interest in approximately 1.71 acres of real property located at 4 Mix Place in the City of Batavia, Genesee County, New York and all other lands in the City of Batavia where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land", being more particularly described as a portion of tax parcel No. 84.006-4-28) together with the existing improvements located thereon consisting of an approximately 5,500 square foot vacant building (the "Existing Improvements"); (ii) the planning, design, reconstruction, renovation and operation of the Existing Improvements to accommodate office related space (collectively, the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land, the Existing Improvements and the Improvements, the "Facility").

The Agency will acquire title to, or a leasehold interest in, the Facility and lease the Facility back to the Company. The Company will operate the Facility during the term of the lease. At the end of the lease term, the Company will purchase the Facility from the Agency, or if the Agency holds a leasehold interest, the leasehold interest will be terminated. The Agency contemplates that it will provide financial assistance (the "Financial Assistance") to the Company in the form of sales and use tax exemptions, a mortgage recording tax exemption consistent with the policies of the Agency, and a partial real property tax abatement.

The Agency will broadcast the public hearing live at www.vimeo.com/event/3477651, and the public hearing video will be available for on-demand viewing on the Agency's website at www.gcedc.com/projects.

A representative of the Agency will be at the above-stated time and place to present a copy of the Company's Project Application and hear and accept written and oral comments from all persons with views in favor of or opposed to or otherwise relevant to the proposed Financial Assistance.

Dated: July 18, 2025

GENESEE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY D/B/A
GENESEE COUNTY ECONOMIC
DEVELOPMENT CENTER



REPORT OF THE GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY'S PUBLIC HEARING OF smartDESIGN Architecture PLLC HELD ON TUESDAY, AUGUST 5, 2025 3:30 P.M. AT BATAVIA CITY HALL, ONE BATAVIA CITY CENTRE, BATAVIA, NEW YORK, GENESEE COUNTY, NEW YORK

I. ATTENDANCE

Jim Krencik, Senior Director of Marketing and Communications – GCEDC
Krista Galdun, Finance Assistant – GCEDC
Sherry Tacy, Operations Assistant - GCEDC

II. CALL TO ORDER

The public hearing of smartDESIGN Architecture PLLC opened at 3:31 p.m. at the Batavia City Hall, One Batavia City Centre, in Batavia, New York, Genesee County, New York.

A notice of this public hearing describing the project was published in the Batavia Daily News, a copy of which is attached and is an official part of this transcript.

III. PROJECT SUMMARY

smartDESIGN Architecture, PLLC is planning to renovate a vacant building at 4 Mix Place in the City of Batavia that will serve as the headquarters for the professional services firm.

The \$480,000 project will renovate a local historic landmark that has not been occupied for several years. The renovation and the use of the building for an office providing professional services were previously approved by the City of Batavia.

In addition, the company and its 12 FTE's were displaced by the recent closure of its Harvester Center facility by the property's owner. smartDESIGN has reversed the downward spin on the assessed value for this property at Mix Place. During its vacancy, the property's assessed value declined in 2021 at \$285,000 to \$154,000 in 2022.

GCEDC is seeking to assist with property taxes for the improvements (\$633,420 less \$213,000(current assessed value) or \$420,420) in assessed value which is the net effect on the assessment based on the company's investment.

IV. COMMENTS

J. Krencik began the public hearing by providing a summary of the above-outlined project. The purpose of the public hearing is to solicit comments and feedback from the public regarding the proposed incentives for the above-outlined project. There were no written comments received ahead of time to be included with the written record.

There was no public comment.

V. ADJOURNMENT

The public hearing was closed at 3:41 p.m.

3.2b

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**GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY d/b/a GENESEE
COUNTY ECONOMIC DEVELOPMENT CENTER
PROJECT CONFIRMATION
PURSUANT TO GENERAL MUNICIPAL LAW SECTION 862(2)(c)**

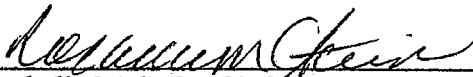
SMARTDESIGN ARCHITECTURE PLLC – 2025 PROJECT

By Resolution adopted August 7, 2025 (the "Project Authorizing Resolution"), the Genesee County Industrial Development Agency d/b/a Genesee County Economic Development Center (the "Agency") authorized the undertaking of a certain Project (the "Project") for the benefit of smartDESIGN Architecture PLLC (the "Company") described as: (i) the acquisition by the Agency of a leasehold or other interest in approximately 1.71 acres of real property located at 4 Mix Place in the City of Batavia, Genesee County, New York and all other lands in the City of Batavia where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land", being more particularly described as a portion of tax parcel No. 84.006-4-28) together with the existing improvements located thereon consisting of an approximately 5,500 square foot vacant building (the "Existing Improvements"); (ii) the planning, design, reconstruction, renovation and operation of the Existing Improvements to accommodate office related space (collectively, the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land, the Existing Improvements and the Improvements, the "Facility").

In making its determination to authorize the undertaking of the Project and the provision of financial assistance to the Company (the "Financial Assistance"), the Agency recognized that under Section 862(2)(a) of the General Municipal Law of the State of New York (the "GML"), more than one-third of the total cost of the Project will involve facilities or property that will be primarily used in making retail sales to customers who will be personally visiting the Facility. Pursuant to GML Section 862(2)(b)(i), the Agency is permitted to provide the Financial Assistance to retail projects where the predominant purpose of the Project will be to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the City of Batavia because of a lack of reasonably accessible retail trade facilities offering such goods or services. Pursuant to and in accordance with the Project Authorizing Resolution, which was adopted by the Agency following the scheduling and conduct of a public hearing in accordance with the GML, the Agency authorized the undertaking of the Project and the provision of the Financial Assistance. In addition, the Agency made findings that pursuant to Section 862(2)(c) of the Act, the undertaking of the Project will serve the public purposes of the Act by preserving permanent, private sector jobs and/or increasing the overall number of permanent, private sector jobs in the State.

The undersigned, being the Chief Executive Officer of Genesee County, hereby acknowledges and confirms the findings made by the Agency as described above and as contained within the Agency's Project Authorizing Resolution. Said findings were made, and my confirmation is being made, pursuant to GML Section 862(2)(c), and as such, the undersigned hereby confirms the proposed action of the Agency with respect to the Project.

Dated: 8/28/20, 2025



Rochelle M. Stein, Chair
Genesee County Legislature