

APPLICATION TO
LEWIS COUNTY
INDUSTRIAL DEVELOPMENT AGENCY
(LCIDA)
FOR
PROJECT TAX BENEFITS AND/OR
SALE-LEASEBACK TRANSACTION



Lewis County Economic Development
7642 N. State Street
Lowville, NY 13367

naturallylewis.com / 315.376.3014
info@naturallylewis.com

Tax Exemption Benefits

Application Fee	A non-refundable fee of \$500.00 is payable to the LCIDA at the time of application submission. This fee will be credited towards the total fee at closing.
Fee	<ol style="list-style-type: none"> 1. Property Tax (If application includes Sales & Mortgage Tax, this fee is all inclusive. See attached fee schedule for full details.) <ul style="list-style-type: none"> • First \$20million of total project cost** – 1% • Any project amount over \$20 million – An additional 0.75% 2. Sales Tax – 10% of Abatement 3. Mortgage Tax – 10% of Abatement <p>** Please see page 8 for definition of total project cost.</p>
Point of Contact	Eric Virkler ericvirkler@lewiscounty.ny.gov 315-376-3014

Taxable and Tax Exempt Industrial Development Revenue Bonds

Application Fee	A non-refundable fee of \$500.00 is payable to the LCIDA at the time of application submission. This fee will be credited towards the total fee at closing.
Fee	<p>First \$10 million – 2% of the principal amount of the bond series \$10 million - \$20 million – 1% of the bond series Any amount over \$20 million – 0.5% of the bond series</p> <p>Annual Fee - \$1,500.00</p>
Point of Contact	Eric Virkler ericvirkler@lewiscounty.ny.gov 315-376-3014

Sale - Leaseback Transaction

Application Fee	A non-refundable fee of \$500.00 is payable to the LCIDA at the time of application submission. This fee will be credited towards the total fee at closing.
Fee	1% of equipment cost and all legal fees
Point of Contact	Eric Virkler ericvirkler@lewiscounty.ny.gov 315-376-3014

INSTRUCTIONS

1. The Agency will not approve any applications unless, in the judgment of the Agency, said application contains sufficient information upon which to base a decision whether to approve or tentatively approve an action.
2. Fill in all blanks, using "none" or "not applicable" or "N/A" where the question is not appropriate to the project which is the subject of this application (the "Project").
3. If an estimate is given as the answer to a question, put "(est)" after the figure or answer, which is estimated.
4. If more space is needed to answer any specific question, attach a separate sheet.
5. When completed, return this application, along with the application fee, to the Agency at the address shown below.
6. The Agency will not give final approval to this application until the Agency receives a completed environmental assessment form, if applicable, concerning the Project.
7. Please note that Article 6 of the Public Officers Law declares that all records in the possession of the Agency (with certain limited exceptions) are open to public inspection and copying. If the applicant feels that there are elements of the Project which are in the nature of trade secrets or information, the nature of which is such that if disclosed to the public or otherwise widely disseminated would cause substantial injury to the applicant's competitive position, the applicant may identify such elements in writing and request that such elements be kept confidential in accordance with Article 6 of Public Officers Law.
8. The applicant will be required to pay to the Agency all actual costs incurred in connection with this application and the Project contemplated herein (to the extent such expenses are not paid out of the proceeds of the Agency's bonds issued to finance the project). The applicant will also be expected to pay all costs incurred by general counsel and bond counsel to the Agency. The costs incurred by the Agency, including the Agency's general counsel and bond counsel, may be considered a part of the project and included as a part of the resultant bond issue. Other costs to be paid by the applicant include legal fees, filing fees, etc.
9. The Agency has established an application fee of \$500.00 to cover the anticipated costs of the Agency in processing this application. A check or money order made payable to the Agency must accompany each application. **THIS APPLICATION WILL NOT BE ACCEPTED BY THE AGENCY UNLESS ACCOMPANIED BY THE APPLICATION FEE.**
10. The Agency has established a project fee for each project in which the Agency participates. **UNLESS THE AGENCY AGREES IN WRITING TO THE CONTRARY, THIS PROJECT FEE IS REQUIRED TO BE PAID BY THE APPLICANT AT OR PRIOR TO THE GRANTING OF ANY FINANCIAL ASSISTANCE BY THE AGENCY.**

**This application should be submitted to the County of Lewis Industrial Development Agency, PO
Box 106, 7642 N. State Street, Lowville, New York 13367.**

Lewis County Industrial Development Agency Application for Project Tax Benefits and/or Sale Leaseback Transactions

1. Items Needed for this Application:

- a. **Business Plan (narrative & purpose of project to include economic impact and justification for receiving public benefits)**
- b. **3 Years of business Tax Information (Personal tax information if new business)**
- c. **Balance Sheet – Outstanding Loans/Debts**
- d. **Financial Projections for Project**
- e. **Selected items above can be waived if not applicable upon discussion with LCIDA representatives.**

2. Applicant Information

Company Name	Solitude Solar LLC
Address	830 Loudon Rd. Latham NY 12110
	830 Loudon Rd. Latham NY 12110
Contact Person	Mark Richardson
Phone Number	518-965-4148
Email	mrichardson@uslightenergy.com
Federal Tax ID	82-1454597
Date	12/18/2020

3. Form of Entity

<input type="checkbox"/>	Corporation
<input type="checkbox"/>	Partnership (General____ or Limited____; Number of General Partners____ and, if applicable, Number of Limited Partners____, List Partners in section below
<input checked="" type="checkbox"/>	Limited Liability Company, Number of Members <u>7</u>
<input type="checkbox"/>	Sole Proprietorship

4. Principal Owners/Officers/Directors (list owners with 5% or more in equity holdings with percentage of ownership)

Name	Address	Percentage Ownership/Office
Mark D. Richardson	116 Van Schoick Ave, Albany, NY 12209	19% / Member & CEO
Revocable Trust of David P. Ellis	47 Lakewood Dr., Kattskill Bay, NY 12844	20.5% / Member
Timothy M. Higgins 2019 Family Continuity Trust	24 5th Ave., Saratoga Springs, NY 12866	25.245% / Member
Michael P. Fingar	11 Birchwood Dr. Clifton Park, NY 12065	15% / Member & COO
Toni D. Popolizio	10 Outlook Dr. N. Mechanicville NY 12118	15% / Member & CFO
David D. Kline	33 O'Neil St. Troy, NY 12180	5% / Member

5. If a corporation, partnership or limited liability company:

- a. What is the date of establishment? 04/21/2017
- b. Place of Organization Albany, NY
- c. If a foreign organization, is the Applicant authorized to do business in the State of New York?
N/A (Attached organizational chart or other description if applicant is a subsidiary or otherwise affiliated with another entity)

Attach certified financial statements for the company's last three complete fiscal years. If the company is publicly held, attach the latest Form 10K, as well.

6. Applicant Counsel

Name/Firm	Frank Brennan / Nolan & Heller LLP
Address	80 State St. 11th Floor, Albany NY 12207
Phone Number	518-449-3300
Email	fbrennan@nhkllp.com

7. Identify the assistance being requested from LCIDA:

- a. Exemption from Sales Tax Yes No
- b. Exemption from Mortgage Tax Yes No
- c. Exemption from Real Property Tax Yes No
- d. Equipment Purchase Leaseback Yes No
- e. Tax Exempt Financing* Yes No

(Typically for not-for-profits & small qualified manufacturers)

8. Project Information

- a. Please attach a narrative description of the Project.
- b. Location of the Project:

Project Address	5194 Flat Rock Road
Town/Village of:	Martinsburg
School District	Lowville Academy & Central School District
Tax Map No.	242.00-01-37.000

- c. Are Utilities (water, wastewater, electric, gas, broadband) on Site and acceptable for the project?
 Yes No
- d. Present Legal Owner of the site, if other than Applicant, and by what means will the site be acquired for this Project? Loren Allen and Rhonda Allen; multi-year land lease

e. Zoning of Project Site:

Current:	Agricultural	Proposed:	Agricultural
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- f. Are any zoning approvals need? Identify: Yes.

- g. Local Permitting and Approvals – Does the project require local planning or permitting approvals? If so, please explain:
Yes.
-
- h. Will a site plan need to be filed? (Yes/No) If so, please include copy if prepared. Yes
- i. Does a State Environmental Quality Review Act (“SEQRA”) Environmental Assessment Form need to be filed? (Yes/No) If yes, attach the SEQRA Form. If no, please explain:
Yes
-
- j. If answer to question i. is yes, has a lead agency been designated under the State Environmental Quality Review Act (“SEQRA”)? (Yes/No) If no, please explain:
Yes
-
- k. Will the project result in the removal of a plant or facility of the Applicant or a proposed Project occupant from one area of the State of New York to another area of the State of New York? (Yes/No) If yes, please explain:
No
-
- l. Will the project result in the abandonment of one or more plants or facilities of the Applicant or a proposed Project occupant located in the State of New York? (Yes/No) If yes, please explain:
No
-
- m. If the answer to either question k or l is Yes, indicate whether any of the following apply to the project:
- i. Is the project reasonably necessary to preserve the competitive position of the Company or such project occupant in its industry? (Yes/No) If yes, please explain:
N/A

 - ii. Is the project reasonably necessary to discourage the Company or such project occupant from removing such other plant or facility to a location outside of the State of New York? (Yes/No) If yes, please explain:
N/A

- n. Does the project include facilities or property that are primarily used in making retail sales of goods or services to customers who personally visit such facilities? If yes, please explain:
No
-
- i. If the answer to n. is yes, what percentage of the cost of the project will be expended on such facilities or property primarily used in making retail sales of goods or services to customers who personally visit the project? N/A %
 - ii. If more than 33.3%, indicate whether any of the following apply to the Project:
 - iii. Will the project be operated by a not-for-profit corporation? (Yes/No) If yes, please explain:
No

 - iv. Is the project likely to attract a significant number of visitors from outside the economic development region in which the project is located? (Yes/No) If yes, please explain:
No

 - v. Please confirm by circling Yes or No, if there is a likelihood that the Project would not be undertaken if Financial Assistance was not provided by the LCIDA? (Yes/No) N/A

vi. If the project could be undertaken without financial assistance provided by the LCIDA, then provide a statement below indicating why the project should be undertaken by the LCIDA:
N/A

vii. Is the predominant purpose of the project to make available goods or services which would not, but for the project, be reasonably accessible to the residents of the City, Town or Village within which the project will be located because of a lack of reasonably accessible retail trade facilities offering such goods or services? (Yes/No) If yes, please explain:
No

o. Will the project be located in a census tract or block numbering area (or census tract or block number area contiguous thereto) which, according to the most recent census data, has either a poverty rate of at least 20% for the year which the data relates, or at least 20% of households receiving public assistance, or an unemployment rate of at least 1.25 times the statewide unemployment rate for the year which the data resides? (Yes/No) If yes, please explain:
No

p. Does the company intent to lease or sublease more than 10% (by area of fair market value) of the project? (Yes/No) If yes, please complete the following for EACH existing or proposed tenant or sub tenant: No

1. Sub lessee Name: N/A

2. Present Address:
N/A

3. Employer ID No.: N/A

4. Sub lessee is a: N/A (Corp., LLC, Partnership, Sole Proprietorship)

5. Relationship to the Company: N/A

6. Percentage of Project to be leased or subleased: N/A

7. Use of project intended by sub lessee: N/A

8. Date and Term of Lease or Sublease to Sub Lessee: N/A

Will any portion of the space leased by this sub lessee be primarily used in making retail sales of goods or services to customers who personally visit the project? (Yes/No) If yes, please provide on a separate attachment: a. details and b. the answers to questions 1-5 with respect to such sub lessee. No

9. Total Project Costs (Estimates)

By Lewis County IDA policy, our project fee to be paid by the developer is based on the estimate in this application of total project cost (includes all items listed in chart below). This estimate should be supported by detailed information and cost estimates provided by legitimate sources.

Category	Acres/Sq. Ft./Ft. (if applicable)	Cost
Land-Acquisition	149.1 Acres	~\$24K annual lease per project
Buildings – Construction/Renovation	N/A	
Utilities, roads or other infrastructure		\$1.04M est.
Machinery & Equipment	Not Applicable	\$5.74M est.
Soft Costs (Architect & Engineering Fees)	Not Applicable	\$2.6M est.
Costs of Bond Issue	Not Applicable	
Construction Loan Fees and Interest	Not Applicable	
Other (specify)		
Total Project Costs		\$9.38M est.

- a. Please describe specifically what the project costs will go towards (provide an attached summary for more information if needed).

There are no building, roads, or other infrastructure required. The solar electric generating equipment and its installation are the main cost of the project

Sources of Funding for Project Costs	Amount
Bank Financing	
Equity (Excluding equity that is attributed to grants/tax credits)	\$3.98M est.
Tax Exempt Bond Issuance (if applicable)	
Taxable Bond Issuance (if applicable)	
Public Sources (Include sum total of all state and federal grants and tax credits)	\$2.6M est. Federal ITC
Grants (Identify All)	~\$2.8M NYSERDA
Personal Financing	
Total Sources of Funds	\$9.38M est.

10. Job Creation

Construction Jobs created by the project: 30-35 Anticipated Dates of Construction: 08/2020-03/2021

- Column A:** Insert the job titles that exist within the company at the time of application, as well as any job titles that will be established as a result of the Project.
- Column B:** Indicate the entry level wage for each listed job title either in terms of hourly pay or annual salary.
- Column C:** For each listed job title insert the number of positions that exist at the time of application.
- Column D:** Insert the number of jobs to be created during year one of the Project for each listed job title.
- Column E:** Insert the number of jobs to be created during year two of the Project for each listed job title.
- Column F:** Insert the number of jobs to be created during year three of the Project for each listed job title.
- Column G:** Indicate the total number of jobs to be created for each listed title as a result of the Project. (Column D + Column E + Column F = Column G)

(A) Job Title	(B) Annual or Hourly Wages	(C) Current Number of Positions	(D) Jobs Created: Year 1	(E) Jobs Created: Year 2	(F) Jobs Created: Year 3	(G) Total Jobs Created
Electricians & Laborers	\$20-\$30 per hr.		30-35			30-35

Use of Local Workforce Policy

The use of 'local labor' will be a factor in evaluating this application. Answers to the following questions will assist us in that evaluation:

'Local labor' for the purpose of this application is defined as residents from Lewis, Oneida, Jefferson, St. Lawrence & Oswego Counties. If a 'labor workforce plan' has been designated, please include that plan as an addendum to this application. Questions below are applicable for both a construction project and for operations of a sustaining project.

- a. Please check which best describes your project scope:
 Construction Project Long Term Operations Project Both
- b. How will the project developer seek out and use the local workforce? If your workforce is already "local" by definition, please explain:
 We have established communication with the Electrician's Unions, whom we intend to utilize for labor on projects that require prevailing wage labor rates, and on all other projects subject to a qualifying bid.
- c. What is your total expected workforce during the construction phase of the project? ~30-35 people / project site
- d. What percentage of those are expected to be local? 90%
- e. What is the total expected workforce during the operations phase of the project?
 0
- f. What percentage of the operational workforce will be local? 0
- g. What specific approaches are to be used in your efforts to identify local workforce candidates if additional project workers are necessary?
 Hire from the local temporary labor pools and/or union halls as required

- h. If additional contractors or subcontractors are to be hired, will you request use of local labor? If so, please give examples of how that request will be made:

Our construction projects will be run by national construction and EPC firms who will then use local labor and subcontractors
or the site preparation, racking construction, module installation, electrical work, and site commissioning

- i. The LCIDA acknowledges that the extensive use of local labor is not always possible. Are there circumstances, such as those used in the examples below, that will affect the percentage of local labor for your project? Please explain:

- i. Is there a warrantee issue involved?
- ii. The work is so highly specialized that local labor cannot be found.
- iii. You identified a significant cost differential when using local labor.
- iv. No local labor is available.

The highly specialized part of these projects is concentrated in the engineering and design phase.

A significant cost differential could cause outside labor to be used, but is unlikely for this type of construction

It is the intention of the LCIDA to randomly verify the use of the local labor workforce, using whatever method it determines most effective. This verification may occur throughout the term of any incentive programs or loans granted.

11. Positive Impacts

- a. Please list any other positive impacts that the project may have on Lewis County:

Renewable energy, electrical cost savings to local residents and businesses, upgraded electrical infrastructure,
increased revenue for Landowners, Increased revenue for municipalities and school districts,
electrical cost savings to municipalities and other agencies.

12. References

Please list three (3) professional/business references:

1. Name: Candace Randall
Address: 7571 S. State St., Lowville, NY 13367
Relationship: Atty for McCardell & Randall (for several land lease holders)
2. Name: David Roecker
Address: 50 Century Hill Blvd., Latham, NY 12110
Relationship: CEO - CT Male and Associates
3. Name: Kevin Haggerty
Address: 2431 3rd Ave., Watervliet, NY 12189
4. Relationship: Owner - Flex Electrical Constructors

13. Representations by the Applicant

The Applicant understands and agrees with the Agency as follows:

- A. **Job Listings:** In accordance with Section 858-b (2) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, new employment opportunities created

as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity (collectively with the DOL, the "JTPA Entities") of the service delivery area created by the federal job training partnership act (Public Law 97-300) ("JTPA") in which the Project is located.

B. First Consideration for Employment: In accordance with Section 858-b (2) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the applicant will first consider persons eligible to participate in JTPA programs who shall be referred by the JTPA Entities for new employment opportunities created as a result of the Project.

C. Annual Sales Tax Filings: In accordance with Section 874 (8) of the New York General Municipal Law, the applicant understands and agrees that, if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, in accordance with Section 874 (8) of the General Municipal Law, the applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the applicant and all consultants or subcontractors retained by the applicant.

D. Annual Employment Reports: The applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the applicant agrees to file, or cause to be filed, with the Agency, on an annual basis, reports regarding the number of people employed at the project site.

E. Confirmation Documentation: The applicant understands and agrees that if the Project receives assistance from the Agency/Corporation---either tax incentives or loans---the applicant agrees to provide the Agency/Corporation, if requested, with a copy of their 'Annual Report', their 'Annual Audit Report', their corporate or personal tax returns and/or their New York State Form 'NYS-45' (Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return), as appropriate, throughout the period that benefits are provided the company. These reporting requirements---specifically identified in Closing Documents, Loan Documents or other project specific agreements---may be used by the Agency/Corporation to assist us in verifying that commitments made as part of this application--- regarding stated goals for employment or capital investment in the project---are being achieved.

F. Absence of Conflicts of Interest: The applicant has reviewed the Agency's website and identified the list of the members, officers, employees and Counsel of the Agency. No member, officer, employee, or Counsel of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

N/A

G. Claw-back Provision: The applicant is making certain representations in this request for assistance. Based on these representations, a decision will be rendered as to whether our organization will extend those benefits. If benefits are extended---particularly as regards to property tax benefits, sales tax benefits and/or mortgage recording tax savings---and representations made in this application are not achieved---this organization reserves the right to seek the return of those benefits, in whole or in part, on behalf of the impacted taxing jurisdictions. The decision to seek a return of any provided benefit will follow a process that will include an investigation of the reasons surrounding the failure to achieve the promised benefits. In all cases, whatever decision is made and action taken those actions will remain the sole determination of our organization. If a recall of these benefits is warranted, notice will be made to the applicant, in writing, and the applicant shall have thirty days to bring to this organization all circumstances which may bear on

the recall of these benefits. The recall of benefits (claw-back) will be authorized by formal resolution of our governing Board.

H. Property Tax Assessment: The applicant acknowledges it does not have an existing property tax assessment challenge in process on the property under consideration in this application and it does not intend to file a challenge prior to completion of this application and approval of benefits.

**HOLD HARMLESS AGREEMENT and APPLICATION DISCLAIMER AND CERTIFICATION
PURSUANT TO NEW YORK STATE FREEDOM OF INFORMATION LAW ("FOIL")**

Applicant hereby releases the Lewis County Industrial Development Agency and the members, officers, servants, agents and employees thereof (the 'Agency') from, agrees that the Agency shall not be liable for and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax exemption and other assistance requested therein are favorably acted upon by the Agency, (B) the Agency's acquisition, construction and/or installation of the Project described therein and (C) any further action taken by the Agency with respect to the Project; including without limiting the generality of the foregoing, all causes of action and attorneys' fees and any other expenses incurred in defending any suites or actions which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with the respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all costs incurred by the Agency in the processing of the Application, including attorneys' fees, if any.

Through submission of this Application for Financial Assistance (this "Application"), the Company acknowledges that the Agency, as a public benefit corporation, is subject to the New York State Freedom of Information Law ("FOIL") and Open Meetings Law ("OML"), as codified pursuant to the Public Officers Law ("POL") of the State of New York (the "State"). Accordingly, unless portions hereof are otherwise protected in accordance with this Certification, this Application, including all Company-specific information contained herein, is subject to public disclosure in accordance with applicable provisions of the POL, Article 18-A of the General Municipal Law ("GML") and the Public Authorities Accountability Act of 2005, as codified within the Public Authorities Law ("PAL") of the State. Specifically, this Application may be disclosed by the Agency to any member of the public pursuant to a properly submitted request under FOIL and the Agency is further required to affirmatively disclose certain provisions contained herein pursuant to the GML and PAL, including the identification of the Company, general project description, location proposed capital investment and job estimates.

Notwithstanding the foregoing, the Company, pursuant to this Certification, may formally request that the Agency consider certain information contained within this Application and other applicable supporting materials proprietary information and "trade secrets", as defined within POL Section 87(2)(d). To the extent that any such information should qualify as trade secrets, the Company hereby requests that the Agency redact same in the event that formal disclosure is requested by any party pursuant to FOIL. Application Sections or information requested by Company for Redaction*:

(* - Please indicate specific sections within Application that the Company seeks to qualify as "trade secrets". Additional correspondence or supporting information may be attached hereto. Please also note that notwithstanding the Company's request, the Agency shall make an independent determination of the extent to which any information contained herein may be considered as such). Please also make specific reference to any data or information, which if disclosed, would cause substantial injury to the competitive position of your business enterprise.

In the event that the Agency is served with or receives any subpoena, request for production, discovery request, or information request in any forum that calls for the disclosure of the Application, in entirety, specifically including but not limited to any demand or request for production or review of Company-designated trade secrets, the Agency agrees to notify the Company as promptly as is reasonably possible, and to utilize its best efforts to: oppose or decline any such request; preserve the confidentiality and non-disclosure of such requested confidential material; and maintain such information and prevent inadvertent disclosure in responding to any such discovery or information request. The Company understands and agrees that all reasonable costs, including attorney's fees, associated with any such formal undertaking by the Agency to protect the trade secrets from disclosure shall be reimbursed by the Company to the Agency.

- (a) The sum of \$500 as a non-refundable processing fee.
- (b) An amount equal to 2% of the total project costs for projects with bond financing, and an amount equal to 1% of the total project costs for all other projects for which the Agency provides financial assistance, to be paid at transaction closing (see page 2 of this application and the attached fee schedule for more specifics regarding these fees);
- (c) An amount equal to \$_____ payable to the Agency's bond/transaction counsel for the preparation and review of the inducement resolution, the environmental compliance resolution, TEFRA hearing proceedings and the tax questionnaire assuming no further activity occurs after the completion of the inducement proceedings, to be paid within ten (10) business days of the receipt of bond/transaction counsel's invoice;
- (d) All fees, costs and expenses incurred by the Agency for (1) legal services, including but not limited to those provided by the Agency's general counsel or bond/transaction counsel, and (2) other consultants retained by the Agency in connection with the proposed project; with all such charges to be paid by the applicant at the closing or, if the closing does not occur, within ten (10) business days of receipt of the Agency's invoices therefore please note that the applicant is entitled to receive a written estimate of fees and costs of the Agency's bond/transaction counsel;
- (e) The cost incurred by the Agency and paid by the applicant, including bond/transaction counsel and the Agency's general counsel's fees and the processing fees, may be considered as a cost of the project and included in the financing of costs of the proposed project, except as limited by the applicable provisions of the Internal Revenue Code with respect to tax-exempt bond financing.

The applicant further covenants and agrees that the applicant is liable for payment to the Agency of all charges referred to above, as well as all other actual costs and expenses incurred by the Agency in handling the application and pursuing the proposed project notwithstanding the occurrence of any of the following:

- (a) The applicant's withdrawal, abandonment, cancellation or failure to pursue the Application;
- (b) The inability of the Agency or the applicant to procure the services of one or more financial institutions to provide financing for the proposed project;
- (c) The applicant's failure, for whatever reason, to undertake and/or successfully complete the proposed project; or
- (d) The Agency's failure, for whatever reason, to issue tax-exempt revenue bonds in lieu of conventional financing.

The applicant and the individual executing this Application on behalf of applicant acknowledge that the Agency and its counsel will rely on the representations made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statements contained herein not misleading.

Company Acknowledgment and Certification:

STATE OF NEW YORK)

COUNTY OF ALBANY) ss.:

__Toni D. Popolizio ____, being first duly sworn, deposes and says:

1. That I am the __ CFO __ (Corporate Office) of Solitude Solar LLC (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read the attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete.


(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury

this 23 day of December, 2020

Notary Public



DAVID A. KLINE
Notary Public, State of New York
License # 01KL6149895
Qualified in Rensselaer County
Commission Expires July 17, 2022

 3/12/21

****This section to be completed by LCIDA****

A	Estimated Project Costs Eligible for LCIDA Financing	
1.	<i>Sales & Tax Use</i>	
	a. Amount of Project Cost Subject to Sales & Use Tax	\$ 0
	Sales & Use Tax Rate	8.0%
	b. Estimated Sales Tax (a. X .08):	\$ 0
2.	<i>Mortgage Recording Tax Exemption</i>	
	a. Projected Amount of Mortgage	\$ 0
	Mortgage Recording Tax Rate	0.75%
	b. Estimated Mortgage Recording Tax (a. X .0075)	\$ 0
3	<i>Real Property Tax Exemption</i>	
	a. Projected Increase in Assessed Property Value due to Project	\$ 5,760,000
	b. Total Applicable Tax Rates per \$1000	\$ 17.946123
	c. Estimated Annual Taxes without PILOT (a X b)/1,000	\$ 114,889.67
4	<i>Interest Exemption (Bond Transactions Only)</i>	
	a. Total Estimated Interest Expense Assuming Taxable Interest	\$ 0
	b. Total Estimated Interest Expense Assuming Tax-exempt Interest	\$ 0
B	Estimated Benefits of LCIDA Financial Assistance	
1	Current Company Employment in Lewis County	0
2	Current Company Payroll in Lewis County	\$ 0
3	Project Jobs to be Created over 3 Years	0

Task	Date	Staff Initials
OSC Project Number Assigned 2301202A	3/2/21	CLS
Retail Determination (Y/N) Retail Exception Used:	3/2/21	CLS
Date Application Assigned to Agency Counsel	3/2/21	CLS
UTEF Deviation (Y/N)	3/2/21	CLS
IRB - Volume Cao Needed (Y/N)	3/2/21	CLS
IRB/501c3 - FEFRA Required (Y/N)	3/2/21	CLS
Date of Agency adoption of Initial Resolution	4/6/21	CLS
Date set for Public Hearing	4/16/21	CLS
Public Hearing Notice - Publication Date/ATJ Mailings	4/16/21	CLS
Date of Agency adoption of Closing Resolution	5/6/21	CLS
Date of final approval of application	5/6/21	CLS

County of Lewis Industrial Development Agency Schedule of Agency Fees



FINAL – June 2017

Purpose:

1. This document defines the fees charged by the LCIDA to applicants seeking benefits from tax exemption to be provided by the LCIDA as authorized by General Municipal Law. Benefits are outlined in the LCIDA's Uniform Tax Exemption Policy.
2. The fees defined here are the standard fees. Deviations from these fees are determined solely by the Board of Directors of the LCIDA and are made on a case by case basis.

Fee Schedule:

1. Application Fee: \$500 Nonrefundable
2. PILOT Fees (if application also includes Sales Tax and Mortgage tax, this fee is all inclusive)
 - a. 1% of the first \$20,000,000 project cost
 - b. Additional 0.75% of total project cost over \$20,000,000
 - c. For example:
 - i. A project cost of \$10,000,000 would pay $(1\% \times \$10,000,000) =$ total fee of \$100,000.00
 - ii. A project cost of \$60,000,000 would pay $(1\% \times \$20,000,000) + (0.75\% \times \$40,000,000) =$ total fee of \$500,000.00
3. Sales Tax only (project is not requesting property tax benefit)
 - a. 10% of Abatement amount
4. Mortgage tax only (project is not requesting property tax benefit)
 - a. 10% of Abatement amount
5. Equipment Purchase Leaseback
 - a. 1% of Equipment Cost and Legal Fees
6. Legal Fees of LCIDA paid by Applicant for an approved project for direct time incurred (includes Board meetings for review and approval of application, preparation of agreements, closing, etc)

Other:

1. The LCIDA Board will consider other fee arrangements that could be utilized by the organization to provide alternative programs for economic development purposes in Lewis County.
2. The fee is to be paid at the time of closing of the PILOT or exemption agreement unless otherwise negotiated.



December 18, 2020

Cheyenne Steria
County of Lewis Industrial Development Agency
P.O. Box 106
7642 N. State Street
Lowville, NY 13367

OVERVIEW AND NARRATIVE DESCRIPTION OF PROJECT

Solitude Solar LLC d/b/a U.S. Light Energy is seeking to develop and construct a 4.8 MW AC (7.2 MW DC) community solar photovoltaic facility Solar Facilities, to be known as the 20190384 Flat Rock Road Lowville Solar Farm. The project site is an approximately ±149.10-acre parcel located at 5194 Flat Rock Road in the Town of Martinsburg, Lewis County, NY. The parcel is identified on the Town of Martinsburg Tax Map as 242.00-01-37.000. The facility will interconnect with the local electrical grid owned by National Grid. The energy generated from the proposed facility will be exported to the National Grid distribution network for daily electrical consumption by their customers and will directly benefit customers enrolled in the Community Solar Program. The project will consist of the installation of a solar cell array, protective fencing, vegetative screening, and electrical equipment.

COMMUNITY SOLAR

The project in the Town of Martinsburg is proposed as a Community Distributed Generation facility. The Community Distributed Generation regulation enacted in 2015 by the PSC allows a solar facility at one remote location to provide renewable power in the form of renewable energy bill credits to subscribing members within the same utility territory and NY-ISO Control Load Zone. New York residents that (a) prefer not to install solar on their own property or roof, (b) do not own suitable property, or (c) cannot afford to purchase solar panels can subscribe to a local community solar array. Community Distributed Generation provides a source of emissions-free electricity at very competitive rates, indeed, usually below the existing retail electricity rate. The proposed solar arrays will also expand local employment both directly and indirectly, with new and incremental jobs such as: construction labor workforce, landscaping contractors, local material purchases, and new purchases of goods and services such as: gas, tools, food, & associated productivity.

PROPOSED DEVELOPMENT:

U.S. Light Energy is proposing four solar arrays in Lewis County at the following locations (parcel, area description or address):

- 259.00-02-13.00, 6468 Glendale Rd., Town of Martinsburg
- 242.00-01-37.000, 5194 Flat Rock Rd., Town of Martinsburg
- 213.00-01-46.000, 5785 Waters Rd., Town of Lowville (2 units)

ASSISTANCE SOUGHT

U.S. Light Energy is requesting the Lewis County IDA Board's assistance for the following:

- Exemption from Real Property Tax
- Payment in Lieu of Taxes (PILOT) agreement for:
 - Lewis County



- Town of Martinsburg
- Lowville Central School

ENGINEERING AND APPROVALS

U.S. Light Energy has retained C.T. Male Associates. ("C.T. Male") for engineering services required in connection with the approvals sought. C.T. Male has gathered topographical data, performed customary analyses of public databases for environmental considerations, and created civil layout drawings and a Storm Water Pollution Prevention Plan ("SWPPP"). A negative SEQRA Declaration and site plan approval has been issued by the town. U.S. Light Energy has completed other site-level investigations necessary to move to complete detail construction drawings. The projects will be constructed in compliance with the Town's regulations, NY State building and electrical codes, and the New York Standard Interconnection Requirements.

INTERCONNECTION

U.S. Light Energy has applied to National Grid to interconnect these facilities to the local grid. Per the New York Standard Interconnection Requirements (NYSIR) process, National Grid completed the Coordinated Electrical System Impact Review (CESIR) and confirmed that the connection of the proposed project to the Substation and local area circuits is feasible. The project owner paid \$583K to National Grid to upgrade and protect the distribution circuits as part of project costs. Per NYSIR, the cost of the upgrades will be paid by the Project, and these upgrade cost will benefit, but not be borne by the rate payers.

CONSTRUCTION & SCHEDULE

U.S. Light Energy obtained construction permits in May 2020 and is expected to complete construction by Q1 2021.

END OF LIFE AND DECOMMISSIONING

U.S. Light Energy has entered into agreements with landowners to host these arrays. At the end of the lease agreements, U.S. Light Energy must either (1) enter into mutual agreements to extend the lease, (2) remove the equipment at U.S. Light Energy's expense, or (3) sell the facility to the landowner at a price determined in the future. As needed, the site can be decommissioned by trained contractors who can remove and repurpose wiring material, steel framing with shallow embedment, solar panels with a useful life expectancy of more than 25-years, and ancillary equipment in the array. The project proposes only one small concrete pad for utility equipment and does not foresee complications in removal of any equipment, ultimately returning the land to its original service capability. If U.S. Light Energy were to cease to exist as a company, the individual project owners and investors in U.S. Light Energy's facilities would step in to take over responsibility for the project.

PROJECT OWNERS

For these projects, U.S. Light Energy is working with, and on behalf of, Standard Solar, Inc., a Rockville, MD based Solar developer, constructor, and owner whose parent company is Energir, a natural gas company based in Montreal, Canada who also owns Green Mountain Power, the electric utility in Vermont. For the purposes of long-term financial planning, the projects will be owned and operated by



Standard Solar, Inc. and therefore, we have provided financial statements from Standard Solar, Inc. we will be happy to provide any additional information if it is needed.

Provided below are the documents that we attached with this application. **In accordance with Article 6 of Public Officers Law, we request that the documents marked as CONFIDENTIAL to be kept for private use only.**

- Financial Projections for the Project (**CONFIDENTIAL**)
- Standard Solar Financials (**CONFIDENTIAL**)
- Site Plan
- EAF
- Property Tax Information
- Copy of payment for IDA application



Confidential

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Financial Statements

September 30, 2019 and 2018

(With Independent Auditors' Report Thereon)

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Table of Contents

	Page(s)
Independent Auditors' Report	1
Financial Statements:	
Consolidated Balance Sheets	2-3
Consolidated Statements of Income	4
Consolidated Statements of Comprehensive Income	5
Consolidated Statements of Changes in Stockholder's Equity	6
Consolidated Statements of Cash Flow	7
Notes to Consolidated Financial Statements	8-25



Confidential

KPMG LLP
One Park Place
463 Mountain View Drive, Suite 400
Colchester, VT 05446-9909

Independent Auditors' Report

The Board of Directors and Stockholder
Standard Solar, Inc.:

We have audited the accompanying consolidated financial statements of Standard Solar, Inc. and its subsidiaries, which comprise the consolidated balance sheets as of September 30, 2019 and 2018, and the related consolidated statements of income, comprehensive income, changes in stockholder's equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Standard Solar, Inc. and its subsidiaries as of September 30, 2019 and 2018, and the results of their operations and their cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

KPMG LLP

Colchester, Vermont
January 8, 2020

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Balance Sheets

September 30, 2019 and 2018

(Amounts in thousands)

Assets	2019	2018
Current assets:		
Cash and cash equivalents	\$ 40,517	6,194
Short term restricted cash	10,696	—
Trade accounts receivable, net	998	387
Inventories	377	233
Prepaid expenses and other current assets	1,518	1,150
Total current assets	54,106	7,964
Other assets:		
Property, plant, and equipment, net (note 6):		
Property and equipment	126,510	32,878
Accumulated depreciation	(3,642)	(948)
Property and equipment, net	122,868	31,930
Construction in progress	93,689	24,529
Total property, plant, and equipment, net	216,557	56,459
Goodwill	17,576	17,576
Deposits on fixed assets	6,504	—
Long-term restricted cash	2,683	—
Total other assets	243,320	74,035
Total assets	\$ 297,426	81,999

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Balance Sheets

September 30, 2019 and 2018

(Amounts in thousands)

Capitalization and Liabilities	2019	2018
	<u> </u>	<u> </u>
Current liabilities:		
Accounts payable, trade, and accrued expenses	\$ 8,640	1,477
Due to associated companies	268	2
Accrued liabilities	8,625	2,759
Current portion, capital lease (note 9)	461	—
Current portion, debt (note 7)	1,185	—
Deferred revenue	123	270
	<u>19,302</u>	<u>4,508</u>
Total current liabilities		
Other liabilities and deferred credits:		
Long-term deferred revenue	1,201	5
Asset retirement obligations (note 8)	2,838	790
Long-term capital lease (note 9)	7,545	—
Long-term debt (note 7)	30,913	—
Interest rate swap liability (note 4)	1,712	—
Warranty liability (note 5)	260	284
	<u>44,469</u>	<u>1,079</u>
Total other liabilities and deferred credits		
Commitments and contingencies (note 10)		
Capitalization:		
Common stock, \$0 par value. 7,500 shares authorized, 5,502 shares outstanding	—	—
Additional paid-in capital	226,624	76,124
Accumulated retained earnings (deficit)	906	(2,541)
Accumulated other comprehensive loss	(1,530)	—
	<u>226,000</u>	<u>73,583</u>
Total stockholder's equity attributable to Standard Solar, Inc.		
Noncontrolling interest in tax equity partnerships	7,655	2,829
	<u>233,655</u>	<u>76,412</u>
Total stockholder's equity		
Total capitalization and liabilities	\$ <u>297,426</u>	\$ <u>81,999</u>

See accompanying notes to consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Statements of Income
Years ended September 30, 2019 and 2018
(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
Operating revenues (note 3)	\$ 4,705	2,390
Operating expenses:		
Operations and maintenance	4,620	2,936
Selling, administrative, and marketing	10,647	7,317
Depreciation and amortization	2,742	921
Taxes other than income	<u>—</u>	<u>6</u>
Total operating expenses	<u>18,009</u>	<u>11,180</u>
Total operating loss before income tax	(13,304)	(8,790)
Interest expense	126	—
Income tax expense (note 8)	<u>8</u>	<u>18</u>
Net loss	(13,438)	(8,808)
Net loss attributable to noncontrolling interest	<u>16,885</u>	<u>8,930</u>
Net income attributable to Standard Solar, Inc.	<u>\$ 3,447</u>	<u>122</u>

See accompanying notes to consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Statements of Comprehensive Income

Years ended September 30, 2019 and 2018

(Amounts in thousands)

	<u>2019</u>	<u>2018</u>
Net loss	\$ (13,438)	(8,808)
Other comprehensive income:		
Change in fair market value of interest rate swap derivatives	<u>(1,712)</u>	<u>—</u>
Comprehensive Loss	(15,150)	(8,808)
Comprehensive loss attributable to noncontrolling interest	<u>17,067</u>	<u>8,930</u>
Comprehensive income attributable to Standard Solar, Inc.	<u>\$ 1,917</u>	<u>122</u>

See accompanying notes to consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Statements of Changes in Stockholder's Equity

Years ended September 30, 2019 and 2018

(Amounts in thousands except for number of shares)

	Shares	Common stock Amount	Additional paid-in capital	Accumulated retained earnings (deficit)	Accumulated other comprehensive loss	Total stockholder's equity attributable to SSI	Noncontrolling interest stockholder's equity	Total stockholder's equity
Balance at September 30, 2017	5,502	\$ —	33,624	(2,663)	—	30,961	—	30,961
Capital contribution from Parent	—	—	42,500	—	—	42,500	—	42,500
Capital contribution from noncontrolling interest	—	—	—	—	—	—	11,825	11,825
Capital distribution to noncontrolling interest	—	—	—	—	—	—	(66)	(66)
Net loss attributable to noncontrolling interest	—	—	—	—	—	—	(8,930)	(8,930)
Net income attributable to Standard Solar, Inc.	—	—	—	122	—	122	—	122
Balance at September 30, 2018	5,502	—	76,124	(2,541)	—	73,583	2,829	76,412
Capital contribution from Parent	—	—	150,500	—	—	150,500	—	150,500
Capital contribution from noncontrolling interest	—	—	—	—	—	—	22,299	22,299
Capital distribution to noncontrolling interest	—	—	—	—	—	—	(406)	(406)
Net loss attributable to noncontrolling interest	—	—	—	—	—	—	(16,885)	(16,885)
Change in FMV of interest rate swaps	—	—	—	—	(1,530)	(1,530)	(182)	(1,712)
Net income attributable to Standard Solar, Inc.	—	—	—	3,447	—	3,447	—	3,447
Balance at September 30, 2019	5,502	\$ —	226,624	906	(1,530)	226,000	7,655	233,655

See accompanying notes to consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Consolidated Statements of Cash Flows

Years ended September 30, 2019 and 2018

(Amounts in thousands)

	2019	2018
Cash flows from operating activities:		
Net loss	\$ (13,438)	(8,808)
Adjustments to reconcile net income to net cash used in operating activities:		
Depreciation and amortization	2,742	921
Loss on disposals	1,801	—
Changes in:		
Trade accounts receivable, net	(611)	167
Prepaid expenses and inventories	(512)	(35)
Accounts payable, accrued expenses, and other current liabilities	(1,424)	789
Deferred revenue	1,049	94
Net cash used in operating activities	(10,393)	(6,872)
Cash flows from investing activities:		
Solar projects expenditures	(153,854)	(46,459)
Purchase of property and equipment	(548)	(761)
Net cash used in investing activities	(154,402)	(47,220)
Cash flows from financing activities:		
Capital contribution from Parent	150,500	42,500
Capital contribution from noncontrolling interest	22,299	11,825
Capital distribution to noncontrolling interest	(406)	(66)
Proceeds from long-term debt	32,214	—
Payments of long-term debt	(116)	—
Proceeds from capital lease	9,037	—
Payments of capital lease	(1,031)	—
Net cash provided by financing activities	212,497	54,259
Net increase in cash and cash equivalents	47,702	167
Cash and cash equivalents and restricted cash at beginning of year	6,194	6,027
Cash and cash equivalents and restricted cash at end of year	\$ 53,896	6,194

See note 12 for supplemental cash flow information.

See accompanying notes to consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(1) Nature of Operations

Standard Solar, Inc. and Subsidiaries (the Company or SSI) was incorporated in December 2004 in the state of Delaware. SSI owns and operates a portfolio of solar generation facilities located in eleven states and the District of Columbia totaling 76 megawatts (MW) of installed capacity. The Company has contracted through purchase power agreements (PPAs) to sell the output of their operating facilities. The company also provides operating and maintenance services to unrelated third party owners of solar assets under O&M service agreements.

The Company was acquired by Northern New England Energy Corporation (NNEEC or Parent) in April 2017 and became a wholly owned subsidiary of NNEEC at that time.

(2) Liquidity

The financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. However, as shown in the accompanying financial statements, the Company has incurred losses from operations and negative operating cash flows for the years ended September 30, 2019 and 2018. The Company has received a guarantee of financial support by its parent company through January 8, 2021. The conditions of such support stipulate that NNEEC has the ability to provide the necessary financial support to the Company.

(3) Summary of Significant Accounting Policies**(a) Principles of Consolidation and Presentation**

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The consolidated financial statements of the Company include the accounts of Standard Solar, Inc. and its subsidiaries as well as those of variable interest entities (VIEs) for which the Company is the primary beneficiary. When a contractual agreement is signed, the Company performs an analysis to assess whether it has a VIE. The primary beneficiary has the power to direct the entity activities that most significantly impact its economic performance and has the obligation to absorb the entity's losses or receive its benefits.

Standard Solar, Inc. uses the hypothetical liquidation at book value (HLBV) method to account for its interests Solar I Partnership, LLC (Solar I), SSI MN Tranche 1, LLC, and SSI Tranche 1, LLC which are held in partnerships with an investor for which the Company consolidates. Please see note 9 for further details. The HLBV method is used because these Partnerships are limited liability companies and the agreement between its two partners states that liquidation rights and distribution priorities do not correspond to the percentage ownership interests. For this business interest, using ownership percentage to allocate the investee's net income to the partners fails to reflect the economic benefits that each partner will receive outside the structure. The HLBV method is a balance sheet method that considers the amount that each partner would receive or pay if the Partnership liquidated all assets and settled all liabilities at book value and distributed the liquidation proceeds to the Partners based on the priorities set out in the agreement. This method also takes into account the tax considerations created for each Partner. All intercompany transactions with consolidated subsidiaries have been eliminated upon consolidation.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. The Company believes it has taken reasonable positions where assumptions and estimates are used. In management's opinion, the areas of the Company where the most significant judgment is exercised is in estimation of the allowance for doubtful accounts receivable, warranty provisions, useful lives of depreciable assets, asset retirement obligations, valuation of derivatives, and the tax valuation allowances. Actual results could differ from those estimates.

The Company considers events or transactions that occur after the balance sheet date, but before the consolidated financial statements are available to be issued, to provide additional evidence relative to certain estimates or to identify matters that require additional disclosure. These consolidated financial statements were available to be issued on January 8, 2020 and subsequent events have been evaluated through that date (see note 14).

(b) Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

(c) Restricted Cash

Short-term restricted cash in the amount of \$10,696 represents cash held by financial institutions until certain conditions are met regarding the sale of projects to the tax equity partnerships at September 30, 2019.

Long-term restricted cash in the amount of \$2,683 represents debt reserves for two loans with a financial institution at September 30, 2019.

(d) Revenue Recognition and Accounts Receivable**(i) Revenue from Contracts with Customers**

On October 1, 2018, the Company adopted the guidance in ASC 606, Revenue from Contracts with Customers, or Topic 606, using the modified retrospective method applied to contracts which were not completed as of the adoption date, with no adjustment required to the financial statements upon adoption. Following the adoption of the new standard, the Company's revenue recognition of its contracts with customers remains materially consistent with its historical practice. The comparative information has not been restated and continues to be reported under the accounting standards in effect for those periods. The Company's policies with respect to its various revenue streams are detailed below. In general, the Company applies the invoicing practical expedient to recognize revenue for the revenue streams detailed below, except in circumstances where the invoiced amount does not represent the value transferred to the customer.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(ii) Power Purchase Agreements, or PPAs

The majority of the Company's revenues are obtained through PPAs or other contractual agreements. Energy and renewable attributes from the Company's renewable energy assets are sold through long-term PPAs and other similar agreements. The majority of these PPAs are accounted for as leases. ASC 840 requires the minimum lease payments received to be amortized over the term of the lease and contingent rentals are recorded when the achievement of the contingency becomes probable. Judgment is required by management in determining the economic life of each generating facility, in evaluating whether certain lease provisions constitute minimum payments or represent contingent rent and other factors in determining whether a contract contains a lease and whether the lease is an operating lease or capital lease. The majority of these leases have no minimum lease payments and all of the rental income under these leases is recorded as contingent rent on an actual basis when the electricity is delivered. The contingent rental income recognized in the years ended September 31, 2019 and 2018 was \$3,395 and \$1,080 respectively.

(iii) Renewable Energy Credits, or RECs

As stated above, renewable energy credits, or RECs, are either sold through long-term PPAs or to third parties. In a bundled contract to sell energy and self-generated RECs, all performance obligations are deemed to be delivered at the same time and hence, timing of recognition of revenue for all performance obligations is the same and occurs over time. In situations where REC's are sold unbundled, the performance obligation is satisfied at the time of transfer of the REC to the third party. The net revenue recognized for REC's in the years ended September 31, 2019 was \$506.

(iv) Other Revenues

The company also generates revenue through O&M service agreements for existing solar facilities and for various other services related to renewable energy generation. For the majority of the contracts, the performance obligations are the passage of time for the fixed portion of the fee, and the hours worked to perform any additional services under the agreements. The revenue recognized for these services in the years ended September 31, 2019 and 2018 was \$804 and \$1,310 respectively.

Receivables include amounts billed and currently due from customers (including unbilled costs and accrued profits related to revenues on long term contracts that have been recognized for accounting purposes but not yet billed to customers. Unbilled revenue was \$99 and \$0, respectively, at September 30, 2019 and 2018, and is included in trade accounts receivable in the consolidated balance sheets.

The Company provides an allowance for doubtful accounts based on experience and the evaluation of the likelihood of success in collecting specific customer receivables. The Company writes off accounts receivable when it becomes apparent, based upon age or customer circumstances, that such amounts will not be collected. The Company recorded an allowance for doubtful accounts of \$35 at September 30, 2019 and 2018.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(e) Inventories

Inventories consist of purchased system components, replacement solar panels and other parts. Inventories are stated at the lower of cost or market determined by the first-in, first-out method. Inventories are adjusted for estimated obsolescence and written down to net realizable value based upon estimates for future demand, technology developments, and market conditions.

(f) Property, Plant, and Equipment

Property, plant, and equipment, including capitalized software, are recorded at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets.

Long-lived assets are reviewed for impairment whenever changes in circumstances indicate the carrying value of an asset may not be recoverable. When long-lived assets are reviewed for impairment, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its fair value in order to determine whether an impairment loss has occurred. Any expense for impairment losses is recorded in impairment of long-lived assets on the consolidated statements of income. There were no impairments of long-lived assets during the years ended September 30, 2019 and 2018. As of September 30, 2019, the Company had \$1,801 of capital expense write-offs for cancelled projects. There were no write-offs for cancelled projects in September 30, 2018.

(g) Deposits on Fixed assets

Deposits on fixed assets represent a refundable cash consideration paid in advance for material for solar projects which will be capitalized in the future.

(h) Goodwill

Goodwill is an asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. Goodwill is reviewed for impairment at least annually.

The Company has the option to perform a qualitative assessment to determine whether it is more likely than not that a reporting unit's fair value is less than its carrying amount prior to performing the two-step goodwill impairment test. If this is the case, the two-step goodwill impairment test is required. If it is more likely than not that the fair value of a reporting unit is greater than its carrying amount, the two-step impairment test is not required.

If the two-step goodwill impairment test is required, first, the fair value of the reporting unit is compared with its carrying amount (including goodwill). If the fair value of the reporting unit is less than its carrying amount, an indication of goodwill impairment exists for the reporting unit, and the Company must perform step two of the goodwill impairment test (measurement). Under step two, an impairment loss is recognized for any excess of the carrying amount of the reporting unit's goodwill over the implied fair value of that goodwill. The implied fair value of goodwill is determined by allocating the fair value of the Company in a manner similar to a purchase price allocation and the residual fair value after this allocation is the implied fair value of the reporting unit goodwill. Fair value of the reporting unit is

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

determined using a discounted cash flow analysis. If the fair value of the reporting unit exceeds its carrying amount, step two does not need to be performed.

At September 30, 2019 and 2018, based upon management's analysis of the environment within which SSI operates, the Company has concluded that no impairment loss for goodwill should be recorded.

(i) Asset Retirement Obligations

The Company has legal asset retirement obligations for the decommissioning related to their solar projects. The ultimate decommissioning cost is an estimate at this time. The fair value of the obligation is determined by using its expected present value as of September 30, 2019 and 2018. (see Note 8)

(j) Deferred Revenue

The Company has received cash for services to be rendered on a future date. The payment will be recorded as a liability until the service is performed at which time it will be converted into revenue. The liability is classified as short-term on the balance sheet if the service being rendered will take place in less than a year and long-term if service being rendered will take place longer than a year from the balance sheet date.

(k) Income Taxes

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized.

The Company recognizes the effect of uncertain income tax positions only if it is more likely than not that those positions would be upheld. When recognized, income tax positions are measured and recorded at the largest amount that is greater than 50% likely of being realized. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. The Company records interest expense related to unrecognized tax benefits in interest expense and penalties in other income, net, in the consolidated statements of income.

(l) Contingencies

Liabilities for loss contingencies arising from claims, assessments, litigation, fines and penalties, and other sources are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(m) Fair Value Measurements

The Company applies the fair value method under ASC 820, *Fair Value Measurements and Disclosures*. ASC 820 defines fair value, establishes a fair value hierarchy for assets and liabilities measured at fair value, and requires expanded disclosures about fair value measurements. ASC 820 did not have any impact on the Company's financial position or results of operations. The ASC 820 hierarchy ranks the quality and reliability of inputs, or assumptions, used in the determination of fair value and requires assets and liabilities carried at fair value to be classified and disclosed in one of the following categories based on the lowest level input used that is significant to a particular fair value measurement:

- Level 1 – Fair value is determined by using unadjusted quoted prices that are available in active markets for identical assets and liabilities.
- Level 2 – Fair value is determined by using inputs other than Level 1 quoted prices that are directly or indirectly observable. Inputs can include quoted prices for similar assets and liabilities in active markets or quoted prices for identical assets and liabilities in inactive markets. Related inputs can also include those used in valuation or other pricing models such as interest rates and yield curves that can be corroborated by observable market data.
- Level 3 – Fair value is determined by inputs that are unobservable and not corroborated by market data. Use of these inputs involves significant and subjective judgments to be made by a reporting entity – e.g., determining an appropriate adjustment to a discount factor for illiquidity associated with a given security.

The Company evaluates financial assets and liabilities subject to fair value measurements on a recurring basis to determine the appropriate level at which to classify them each reporting period. This determination requires the Company to make subjective judgments as to the significance of inputs used in determining fair value and where such inputs lie within the ASC 820 hierarchy.

The fair values of cash and cash equivalents, prepaid expenses, accounts payable, and accrued liabilities approximated their book value as they are short term in nature.

(n) Derivative Financial Instruments

Derivative financial instruments are used to reduce or eliminate the inherent risks of certain transactions. The risks inherent to these transactions stem from interest rate fluctuations on the company's debt agreements (see note 4). Derivative financial instruments are therefore used to ensure that fluctuations in the cash flows from these transactions are offset by changes in the cash flows of the derivative financial instruments. No derivative financial instruments are held or issued for speculative purposes.

The Company recognizes all derivative instruments as either assets or liabilities in the balance sheet at their respective fair values. The Company records all the derivatives that are designated as cash flow hedges under the simplified approach with changes in fair values recorded in AOCI until the hedged item affects earnings.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

All relationships between hedging instruments and hedged items are formally documented, as are the risk management objectives and strategies behind the hedging activities. The Company also formally assesses, both at the inception of the hedging relationship and on an ongoing basis, whether the derivatives that are used in hedging relationships are highly effective in offsetting changes in cash flow hedging relationship, the effective portion of the gain or loss on the derivative is reported as a component of other comprehensive income and reclassified into earnings in the same period or periods during which hedged transaction affect earnings. Gains and losses on the derivative representing either hedge ineffectiveness or hedge components excluded from the assessment of effectiveness are recognized in current earnings.

The company discontinues hedge accounting prospectively when it determines that the derivative is no longer effective in offsetting cash flows attributable to the hedged risk, the derivative expires or is sold, terminated, or exercised, the cash flow hedge is de-designated because a forecasted transaction is not probable of occurring, or management determines to remove the designation of the cash flow hedge.

In all situations in which hedge accounting is discontinued and the derivative remains outstanding, the Company continues to carry the derivative at its fair value on the balance sheet and recognizes any subsequent changes in its fair value in earnings. When it is probable that a forecasted transaction will not occur, the Company discontinues hedge accounting and recognizes immediately in earnings gains and losses that were accumulated in other comprehensive income related to hedging relationship.

See Note 4 to the financial statements.

(o) Recently Adopted Standards**(i) Revenues**

On October 1, 2018, the Company adopted Accounting Standard Update ("ASU") 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard aims to improve comparability among revenue recognition practices. It requires that a new five-step model based on certain core principles be applied across all revenue types. It also sets out additional disclosure requirements, in particular the nature, amount and uncertainty of revenue recognition as well as the related cash flows and the moment at which they will be collected by the entity. There was no significant impact resulting from the adoption of ASC 606.

(ii) Cash flows

On October 1, 2018, the Company adopted, on a retrospective basis, *ASU 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*. The purpose of this standard is to reduce the diversity in the consolidated statement of cash flows presentation of eight specific kinds of transactions. Adoption of this new guidance did not have an impact on the Company's consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

On October 1, 2018, the Company adopted, on a retrospective basis, *ASU 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash*. According to this standard, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling beginning-of-period and end-of-period total amounts. Following the adoption of ASU 2016-18, changes in restricted cash and cash equivalents presented in the consolidated statement of cash flows are reported in changes in cash and cash equivalents rather than in investing activities. This change led to a consolidated statement of cash flow reclassification between the change in restricted cash of \$35 in investing activities and the change in cash and cash equivalents for the year ended September 30, 2018.

(iii) Income Taxes

On October 1, 2018, the company adopted ASU 2016-16, *Intra-Entity Transfers of Assets Other Than Inventory*. ASU 2016-16 requires an entity to recognize the income tax consequences of an intra-entity transfer of an asset other than inventory. As a result of adopting the standard the company reduced the deferred tax assets related to intercompany gains realized on the sale of solar assets to Solar I Partnership (see Note 11) by \$1,176 offset by a reduction to the valuation allowance.

(iv) Leases

In February 2016, the FASB issued ASU 2016-02, "Leases (Topic 842)." ASU 2016-02 requires the recognition of operating lease obligations and right of use assets by lessees for those leases currently classified as operating leases and makes certain changes to the accounting for lease expenses. The Company adopted the new leases guidance effective October 1, 2019 and has elected the optional transition method under which the Company will initially apply the standard on that date without adjusting amounts presented for prior periods and record the cumulative effect of applying the new guidance as an adjustment to beginning retained earnings.

Concerning certain transition and other practical expedients, the Company:

- elected the package of three practical expedients available under the transition provisions, including (i) not reassessing whether expired or existing contracts contain leases, (ii) lease classification, and (iii) not revaluing initial direct costs for existing leases;
- elected the land easement practical expedient and did not reassess land easements and did not account for as leases prior to our adoption of the new leases guidance;
- will not recognize lease assets and liabilities for short-term leases (less than one year), for all classes of underlying assets; and
- did not separate lease and associated nonlease components for transitioned leases, but will instead account for them together as a single lease component.

The company is currently examining the impact of this new guidance on its consolidated financial statements.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(4) Derivative financial instruments

On March 28 and May 2, 2019, SSI entered into interest rate swaps with a financial institution for a total notional value of \$20,406 and \$11,808, respectively, to cover the risk of interest rate fluctuations on its credit facilities. Since these swaps meet the hedge accounting conditions, changes in fair value are recognized in other comprehensive income.

The fair value of these swaps resulted in a noncurrent liability of \$1,712 at September 30, 2019 due to changes in the fair value of these financial instruments. Actual value upon settlement may differ materially from the reported fair values. Due to the unobservable nature of the data inputs used to measure the swaps, the swap liabilities fell into Level 2, as described in Note 2.

The estimated fair value of the swaps was evaluated by the Company using the proprietary models of the Company's financial institution based upon financial principles management believes provide a reasonable approximation of the fair market value of the swaps as of year-end.

(5) Manufacturer and Installation Warranty

The Company provides for the estimated cost of materials and installation warranties at the time revenue is recognized related to the Company's installation business, which was the Company's primary business prior to the 2017 acquisition by NNEEC. The Company warrants the installation of solar systems against defects in materials or workmanship for a period of one to ten years. The Company's materials warranty is backed by a five to twenty-five year manufacturer warranty on inverters and solar panels. Since the Company has a limited operating history, adjustments in future periods may be required as its installations mature. The short-term product warranty reserve of \$26 and \$3, respectively, is included in accrued liabilities in the Company's consolidated balance sheets as of September 30, 2019 and 2018. The long-term product warranty reserve of \$260 and \$284, respectively, is included in other long-term liabilities on the Company's consolidated balance sheets as of September 30, 2019 and 2018, while the related expense or adjustments to the warranty liability is included in cost of revenue within the consolidated statements of income.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(6) Property, Plant, and Equipment

The major classes are as follows at September 30, 2019 and 2018:

	<u>Depreciable life in years</u>	<u>2019</u>	<u>2018</u>
Solar installations:			
Construction in progress	N/A	\$ 93,689	24,529
		<u>93,689</u>	<u>24,529</u>
Property and equipment:			
Solar installations	20–25	124,702	31,793
Vehicles and installation equipment	5–10	100	58
Computer hardware and software	3–5	1,677	1,013
Office furniture and equipment	7	30	13
Other		1	1
		<u>126,510</u>	<u>32,878</u>
Total property, plant, and equipment		220,199	57,407
Accumulated depreciation and amortization		<u>(3,642)</u>	<u>(948)</u>
Net property, plant, and equipment		\$ <u>216,557</u>	<u>56,459</u>

Depreciation and amortization expense amounted to \$2,694 and \$921, respectively, for the years ended September 30, 2019 and 2018.

(7) Long-Term Debt

SSI's long-term debt consists of the following at September 30, 2019:

		<u>2019</u>	
		<u>Value</u>	<u>Rate</u>
Term loans with 1st Source Bank maturing June 15, 2025	\$	32,098	LIBOR + 2.5%
Less current maturities		<u>(1,185)</u>	
Long-term debt, net	\$	<u>30,913</u>	

On March 28 and May 2, 2019, SSI entered into term loan agreements with a financial institution in the amount of \$20,406 and \$11,808, respectively. The terms related to the loans are considered customary. The loans are for a term of 6 years, each maturing June 15, 2025, with principal and interest payments due quarterly. The loans may be prepaid at any time, in whole or in part, together with accrued and unpaid interest and fees and subject to a prepayment fees up to 2.0% of the principal amount prepaid.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

The table below includes the maturity of long-term debt in the five years subsequent to September 30, 2019:

2020	\$	1,185
2021		967
2022		1,025
2023		1,086
2024		1,147
Thereafter		<u>26,688</u>
Total	\$	<u><u>32,098</u></u>

(8) Asset Retirement Obligations

The Company continually reviews the regulations, laws, and contractual obligations to which it is a party to identify situations where there are legal obligations to perform asset retirement activities. This review identified certain easements that may obligate the Company to perform asset retirement activities. The present value of such obligations identified and recorded as of September 30, 2019 and 2018 was \$2,838 and \$790, respectively. The company recorded the accretion expense indicated in the table below within depreciation and amortization.

Changes in the carrying value of asset retirement obligations for the years ended September 30, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Balance at beginning of period	\$ 790	—
Liabilities incurred	2,000	777
Accretion expense	<u>48</u>	<u>13</u>
Balance at end of period	<u><u>\$ 2,838</u></u>	<u><u>790</u></u>

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(9) Leases

(a) Operating leases

The Company leases land for their solar projects with terms ranging from 20-25 years with renewable options. In addition, the Company leases office and warehouse space and some office machinery under noncancelable operating leases. Lease terms range from three to seven years and include renewable options. The straight-lined total rental expenses under operating leases were \$355 and \$377 for the years ended September 30, 2019 and 2018, respectively, which are included in the accompanying consolidated statements of income as selling, administrative, and marketing expenses. The Company is committed for the payment of minimum rentals under operating lease agreements in the following amounts:

Year ending September 30:		
2020	\$	678
2021		719
2022		733
2023		747
2024		761
2025 and thereafter		<u>9,517</u>
Total	\$	<u><u>13,155</u></u>

(b) Sales Leaseback

The Company entered several sale leaseback arrangements for solar projects during the year. In April 2019, Standard Solar signed an agreement with an investor to finance a solar farm. The agreement calls for a total amount of \$6,072 to be financed for the project over a 20-year term. In September 2019, Standard Solar signed two agreements with an investor to finance solar farms. The agreements call for a total amount of \$1,990 and \$975 to be financed for the projects over a 15-year term. All the agreements have an early buyout arrangement in the six year. The company is committed for the payment of minimum rentals of principal and interest under sale leaseback agreements in the following amounts:

Year ending September 30:		
2020	\$	828
2021		481
2022		479
2023		465
2024		403
2025 and thereafter		<u>5,148</u>
Total	\$	<u><u>7,804</u></u>

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(10) Income Taxes

The provision for income taxes for the years ended September 30, 2019 and 2018 is summarized as follows:

	<u>2019</u>	<u>2018</u>
Current:		
Federal	\$ —	—
State	8	18
Total current income taxes	<u>8</u>	<u>18</u>
Deferred:		
Federal	—	—
State	—	—
Total deferred income taxes	<u>—</u>	<u>—</u>
Investment tax credits, net	—	—
Income tax expense	<u>\$ 8</u>	<u>18</u>
Effective combined federal and state income tax rate	0.29 %	5.77 %

The significant items that reconcile between income taxes computed by applying the U.S. federal statutory rate of 21.00% for 2019 and 24.53% for 2018 and the reported income tax expense for the reporting period include state income taxes, meals, penalties, and for 2018 the impact of the Tax cuts and Jobs Act on accumulated deferred income tax assets. Additionally, as noted below the Company has a full valuation allowance recorded on their deferred tax assets inclusive of the additional NOL's and 2019 income tax benefits that would have resulted from the 2019 operating losses.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

The tax effects of temporary differences that give rise to significant portions of the deferred tax assets and deferred tax liabilities at September 30, 2019 and 2018 are presented below:

	<u>2019</u>	<u>2018</u>
Deferred tax assets:		
Net operating loss and other carryforwards	\$ 9,924	5,453
Other	451	11
Accrued warranties	80	81
Deferred rent	80	106
Accrued commissions and compensation	47	12
Allowance for bad debt	10	10
Total	<u>10,592</u>	<u>5,673</u>
Valuation allowance	<u>(2,283)</u>	<u>(4,308)</u>
Total deferred tax assets	<u>8,309</u>	<u>1,365</u>
Deferred tax liabilities:		
Investments in joint venture	6,915	1,277
Utility plant in service	1,394	9
Inventories	—	79
Total deferred tax liabilities	<u>8,309</u>	<u>1,365</u>
Net deferred tax liabilities	\$ <u>—</u>	<u>—</u>

At September 30, 2019 and 2018, the Company recorded \$9,924 and \$5,453, respectively, of deferred tax assets related to net operating loss (NOL) carryforwards and tax credit carryforwards. Federal NOLs will expire if unused starting in 2028 and ending in 2038. State NOLs will expire if unused starting in 2028.

Management has determined that it is not more likely than not that the Company will realize its deferred tax assets based upon the expected future reversals of taxable temporary differences and the generation of future taxable income. Therefore, the Company has recorded a full valuation allowance against its net deferred tax assets.

The Company does not expect that it is reasonably possible that there would be any material changes in its reserve for unrecognized tax benefits within the following twelve months. While the Company believes it has adequately provided for all tax positions, amounts asserted by taxing authorities could be greater than the Company's accrued position. Accordingly, additional provisions for federal and state tax-related matters could be recorded in the future as revised estimates are made or the underlying matters are settled or otherwise resolved.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in nonoperating expenses. During the years ended September 30, 2019 and 2018, the Company recorded no interest or penalties relating to unrecognized tax benefits.

The Company is a wholly owned subsidiary of NNEEC with which it files a consolidated return. The Company's taxes are computed using the separate return method.

On December 22, 2017, the President signed into law the "Tax Cuts and Jobs Act" (TCJA). The most significant TCJA tax law change impacting SSI during 2018 is the reduction in the federal corporate tax rate from 35% to 21%. Since the Company is a fiscal year taxpayer, it utilized a 24.53% blended federal rate for 2018 transactions in accordance with the Internal Revenue Code, and a 21% federal tax rate for valuing accumulated deferred income taxes as of September 30, 2018, as these will reverse in future years when the federal tax rate is 21%. As a result of the revaluation, accumulated deferred income taxes were reduced by \$2 million with an equal reduction in the offsetting valuation allowance, resulting in no income statement impact.

Commencing in fiscal year 2019, SSI will use the 21% federal tax rate for both tax effecting transactions and for valuing its accumulated deferred income taxes.

The Company files income tax returns in the U.S. and in various state jurisdictions. At September 30, 2019 and 2018, open tax years for Standard Solar and its subsidiaries' federal and state tax returns are 2016 and forward. There were no federal tax audits during 2018.

(11) Variable Interest Entities

(a) *Solar I Partnership*

In October 2017, Standard Solar signed an agreement with an investor to finance solar farms. The agreement calls for a total amount of approximately \$35,571 to be invested in Solar I with \$13,345 coming from the investor. As of September 30, 2019, and 2018, the investor had injected an amount of \$1,520 and \$11,825, respectively. Other contracts with this investor were also signed in October 2017 to set partnership terms and conditions that are standard for this type of partnership. The net income of Solar I attributed to Standard Solar will vary between 1% and 33% during the initial years. This percentage will be amended once the investor has obtained the return set out in the agreement. Since the investor does not have substantive participating rights, Solar I is determined to be a VIE, and Standard Solar concluded that it is the primary beneficiary since it has the power to direct and control Solar I's activities, including those that most influence performance.

Standard Solar also has the obligation to absorb losses and the right to receive benefits, which may be significant. As a result, all of Solar I's accounts are consolidated by the Company. Allocations of earnings of Solar I between the Company and the Investor are determined utilizing the HLBV method and reflected in net income (loss) attributable to the noncontrolling interest in the consolidated income statement.

For the years ended September 30, 2019 and 2018, Solar I's net income amounted to \$491 and \$167, respectively. This net income was allocated to the partners as follows: net income of \$892 and \$9,097

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

attributable to Standard Solar and a net loss of \$401 and \$8,930 attributable to the noncontrolling interest for the years ended 2019 and 2018, respectively. This allocation between the partners is a result of applying the HLBV method, which reflects the fact that the other partner receives additional tax attributes outside the solar farm structure.

As of September 30, 2019, and 2018, Solar I had total assets of \$29,778 and \$32,146 consisting mainly of cash and cash equivalents and property, plant and equipment.

(b) SSI MN Tranche 1, LLC

In March 2019, Standard Solar signed an agreement with an investor to finance solar farms. The agreement calls for a total amount of approximately \$43,683 to be invested in SSI MN Tranche 1, LLC with \$13,646 coming from the investor. As of September 30, 2019, the investor had injected an amount of \$13,646. Other contracts with this investor were also signed in May 2019 to set partnership terms and conditions that are standard for this type of partnership. The net income of SSI MN Tranche 1, LLC attributed to Standard Solar will be 1% during the initial years. This percentage will be amended after December 31 of the calendar year that includes the sixth anniversary of the date on which the final project is Placed in Service. Since the investor does not have substantive participating rights, SSI MN Tranche 1, LLC is determined to be a VIE, and Standard Solar concluded that it is the primary beneficiary since it has the power to direct and control SSI MN Tranche 1 activities, including those that most influence performance.

Standard Solar also has the obligation to absorb losses and the right to receive benefits, which may be significant. As a result, all of SSI MN Tranche 1, LLC's accounts are consolidated by the Company. Allocations of earnings of SSI MN Tranche 1, LLC between the Company and the Investor are determined utilizing the HLBV method and reflected in net income (loss) attributable to the noncontrolling interest in the consolidated income statement.

For the year ended September 30, 2019, SSI MN Tranche 1, LLC's net income amounted to \$52. This net income was allocated to the partners as follows: net income of \$11,627 attributable to Standard Solar and a net loss of \$11,575 attributable to the noncontrolling interest for the year ended 2019. This allocation between the partners is a result of applying the HLBV method, which reflects the fact that the other partner receives additional tax attributes outside the solar farm structure.

As of September 30, 2019, SSI MN Tranche 1, LLC had total assets of \$43,067 consisting mainly of cash and cash equivalents and property, plant and equipment.

(c) SSI Tranche 1, LLC

In May 2019, Standard Solar signed an agreement with an investor to finance solar farms. The agreement calls for a total amount of approximately \$23,049 to be invested in SSI Tranche 1, LLC with \$7,133 coming from the investor. As of September 30, 2019, the investor had injected an amount of \$7,133. Other contracts with this investor were also signed in May 2019 to set partnership terms and conditions that are standard for this type of partnership. The net income of SSI Tranche 1, LLC attributed to Standard Solar will be 1% during the initial years. This percentage will be amended after December 31 of the calendar year that includes the sixth anniversary of the date on which the final

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

project is Placed in Service. Since the investor does not have substantive participating rights, SSI Tranche 1, LLC is determined to be a VIE, and Standard Solar concluded that it is the primary beneficiary since it has the power to direct and control SSI Tranche 1, LLC activities, including those that most influence performance.

Standard Solar also has the obligation to absorb losses and the right to receive benefits, which may be significant. As a result, all of SSI Tranche 1, LLC's accounts are consolidated by the Company. Allocations of earnings of SSI Tranche 1, LLC between the Company and the Investor are determined utilizing the HLBV method and reflected in net income (loss) attributable to the noncontrolling interest in the consolidated income statement.

For the year ended September 30, 2019, SSI Tranche 1, LLC's net income amounted to \$10. This net income was allocated to the partners as follows: net income of \$4,919 attributable to Standard Solar and a net loss of \$4,909 attributable to the noncontrolling interest for the year ended 2019. This allocation between the partners is a result of applying the HLBV method, which reflects the fact that the other partner receives additional tax attributes outside the solar farm structure.

As of September 30, 2019, SSI Tranche 1, LLC had total assets of \$30,447 consisting mainly of cash and cash equivalents and property, plant and equipment.

(12) Commitments and Contingencies

The Company's operations are subject to certain risks and uncertainties associated with young growth companies including, among others, competitive, financial, operational, and regulatory risks associated with renewable energy companies; and uncertainty of future probability and possible fluctuations in financial results.

Liabilities for loss contingencies arising from items such as claims, assessments, litigation, fines and penalties are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

SSI is named in various claims and legal action in the normal course of activities. In 2018, the Company was named in a bankruptcy filing, where the bankrupt customer seeks a claim of approximately \$8,500 in payments from Standard Solar. Each of those payments was made in respect of payment applications for work performed by SSI and its subcontractors pursuant to one of four Construction and Development Agreements entered into by SSI. The matter above was settled between the parties in 2019 for an amount materially consistent with the prior year accrual

(13) Related-Party Transactions

The Company has a service agreement with Energir and NNEEC to provide accounting, tax, information technologies and other services. As of September 30, 2019 and 2018, the company had related party payables of \$268 and \$2 respectively. Total payments made to Energir and NNEEC were \$31 and \$20 as of September 30, 2019 and 2018, respectively.

**STANDARD SOLAR, INC.
AND SUBSIDIARIES**

Notes to Consolidated Financial Statements

September 30, 2019 and 2018

(Amounts in thousands, except megawatts)

(14) Subsequent Events

In October, Standard Solar signed an agreement with an investor to finance solar farms. The agreement calls for a total amount of approximately \$30,591 to be invested in SSI MN Tranche 3, LLC with \$9,545 coming from the investor and \$14,357 from a permanent loan. The net income of SSI Tranche 3, LLC attributed to Standard Solar will be 1% during the initial years. This percentage will be amended after December 31 of the calendar year that includes the sixth anniversary of the date on which the final project is placed in service.

In November 2019, Standard Solar signed an agreement with an investor to finance solar farms. The agreement calls for a total amount of approximately \$14,595 to be invested in SSI MN Tranche 2, LLC with \$4,528 coming from the investor and \$6,820 from a permanent loan. The net income of SSI Tranche 2, LLC attributed to Standard Solar will be 1% during the initial years. This percentage will be amended after December 31 of the calendar year that includes the sixth anniversary of the date on which the final project is placed in service.

Additionally, Standard Solar has signed approximately 15 sales leaseback financing arrangements totaling \$34,519 with terms ranging from 10-25 years. All agreements have an early buy back period in the sixth year of the agreement.

(15) Supplemental Cash Flow Information

Supplemental cash flow information for the years ended September 30, 2019 and 2018 are as follows:

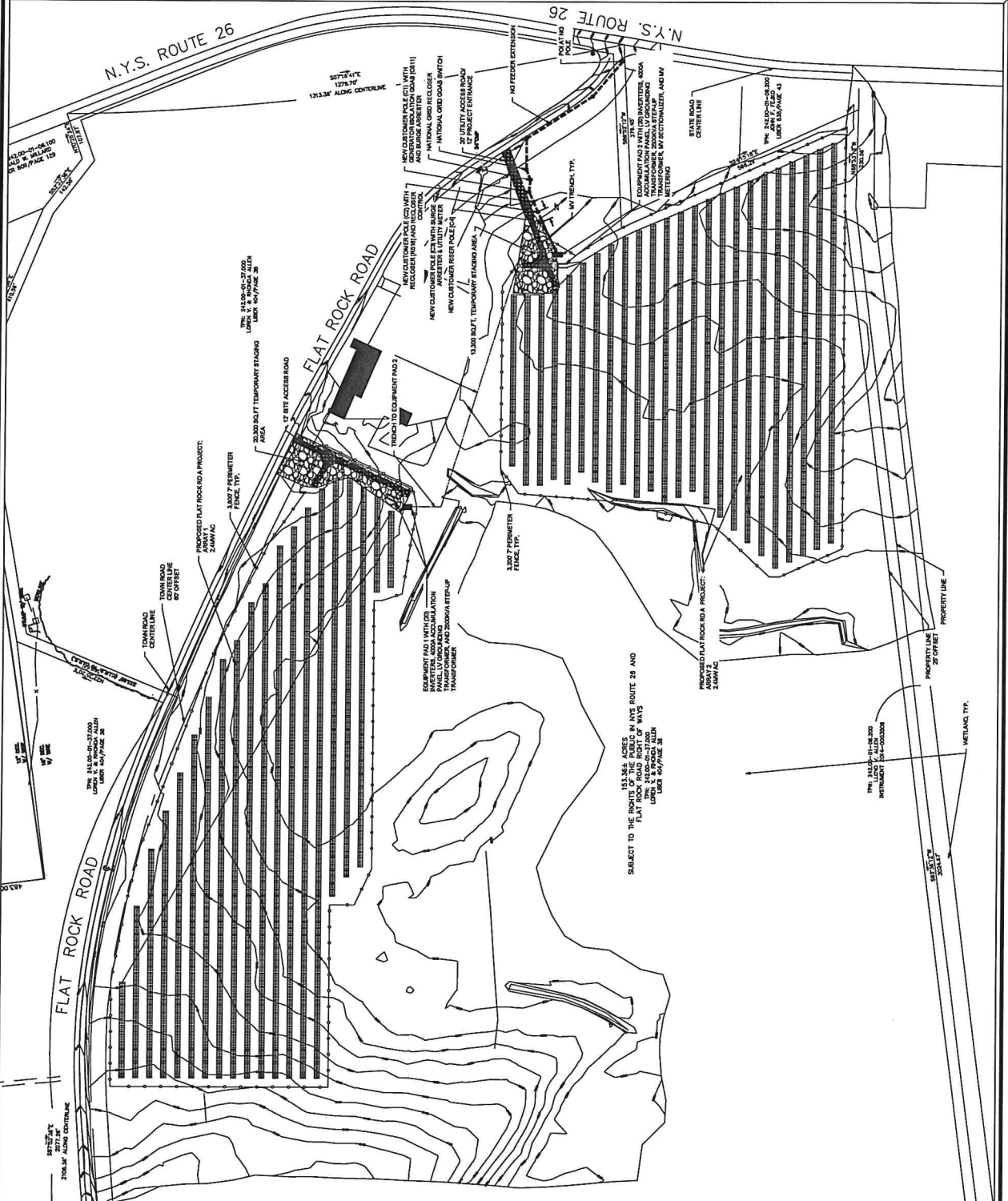
	2019	2018
Cash paid during the period for:		
Income taxes	\$ 8	18
Interest paid on long-term debt	24	—
Interest paid on lease obligations	99	—
Supplemental disclosures of noncash information:		
Property, plant, and equipment in accounts payable and accrued liabilities	15,668	1,207
Cash, and cash equivalents and restricted cash included in:		
Cash, and cash equivalents	\$ 40,517	6,194
Restricted cash included in short-term restricted cash	10,696	—
Restricted cash included in long-term restricted cash	2,683	—
Cash, cash equivalents and restricted cash at end of year	\$ 53,896	6,194



PROJECT TITLE
SOUTHWEST FLAT ROCK RD.
PROJECT ADDRESS
5200 FLAT ROCK RD LOMVILLE, NY 13287
SHEET TITLE
E1.0 SITE PLAN

PROJECT NUMBER
19-178
DRAWN BY
TJH
CHECKED BY
JM
DATE
2/11/2020
SHEET NUMBER
1 OF 1
SCALE
1" = 100'
PROJECT

DISCLAIMER
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SYSTEM DESCRIPTION	
MODULE TYPE	VRDAM SOLAR 370 VSM72370
SYSTEM SIZE (DC)	7,748.1 kW
SYSTEM SIZE (AC)	2,364.1 kW
MOUNTING SYSTEM:	FIXED-TILT GROUND MOUNT
	GROUND SCREW
TILT ANGLE:	25°
ARRAY AZIMUTH:	100°
MONITORING SYSTEM:	ALSO ENERGY
INVERTERS:	CHINT POWER SYSTEMS: (40) SCH125KTL-00US-400
SYSTEM SIZE (AC):	4,000 kW



E1.0

**Full Environmental Assessment Form
Part 1 - Project and Setting**

Instructions for Completing Part 1

Part 1 is to be completed by the applicant or project sponsor. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification.

Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information; indicate whether missing information does not exist, or is not reasonably available to the sponsor; and, when possible, generally describe work or studies which would be necessary to update or fully develop that information.

Applicants/sponsors must complete all items in Sections A & B. In Sections C, D & E, most items contain an initial question that must be answered either "Yes" or "No". If the answer to the initial question is "Yes", complete the sub-questions that follow. If the answer to the initial question is "No", proceed to the next question. Section F allows the project sponsor to identify and attach any additional information. Section G requires the name and signature of the applicant or project sponsor to verify that the information contained in Part 1 is accurate and complete.

A. Project and Applicant/Sponsor Information.

Name of Action or Project: Flat Rock Road Solar Site		
Project Location (describe, and attach a general location map): The proposed project is located three miles south of Lowville, east of N.Y.S. Route 26, and south of Flat Rock Road (see Figure 1, Site Location Map).		
Brief Description of Proposed Action (include purpose or need): The proposed project consists of the installation of an approximately 30-acre ground-mounted solar (photovoltaic) array at the location described above. The project was designed to minimize earth disturbance and avoid identified streams and wetlands to the extent practicable.		
Name of Applicant/Sponsor: US Light Energy, C/O Mike Fingar		Telephone: 518-288-7800 x 3 E-Mail: mfangar@uslightenergy.com
Address: 830 New Loudon Road		
City/PO: Latham	State: NY	Zip Code: 12110
Project Contact (if not same as sponsor; give name and title/role): P. Richard Scheller, P.E. - Geo-Science Engineering Co., Inc. - Consultant		Telephone: 570-489-8717 E-Mail: prscheller@geoscience.us
Address: 1252 Mid Valley Drive		
City/PO: Jessup	State: PA	Zip Code: 18434
Property Owner (if not same as sponsor): Loren and Rhonda Allen		Telephone: 315-778-7683 E-Mail: rhonda561@hotmail.com
Address: 10672 County Route 125		
City/PO: Chaumont	State: NY	Zip Code: 13622

B. Government Approvals

B. Government Approvals, Funding, or Sponsorship. ("Funding" includes grants, loans, tax relief, and any other forms of financial assistance.)		
Government Entity	If Yes: Identify Agency and Approval(s) Required	Application Date (Actual or projected)
a. City Counsel, Town Board, <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No or Village Board of Trustees	Town of Martinsburg Special Use Permit/Site Plan Approval	1/8/2020
b. City, Town or Village Planning Board or Commission <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Town of Martinsburg Special Use Permit/Site Plan Approval	1/8/2020
c. City, Town or Village Zoning Board of Appeals <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
d. Other local agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
e. County agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Lewis County Site Plan Approval	1/9/2020
f. Regional agencies <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
g. State agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	New York State Energy Research and Development Authority (NYSERDA)	February 2020
h. Federal agencies <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	USACE permit/clearance for potential wetland impacts	February 2020
i. Coastal Resources.		
i. Is the project site within a Coastal Area, or the waterfront area of a Designated Inland Waterway?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
ii. Is the project site located in a community with an approved Local Waterfront Revitalization Program?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
iii. Is the project site within a Coastal Erosion Hazard Area?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

C. Planning and Zoning

C.1. Planning and zoning actions.	
Will administrative or legislative adoption, or amendment of a plan, local law, ordinance, rule or regulation be the only approval(s) which must be granted to enable the proposed action to proceed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<ul style="list-style-type: none"> • If Yes, complete sections C, F and G. • If No, proceed to question C.2 and complete all remaining sections and questions in Part I 	
C.2. Adopted land use plans.	
a. Do any municipally- adopted (city, town, village or county) comprehensive land use plan(s) include the site where the proposed action would be located? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If Yes, does the comprehensive plan include specific recommendations for the site where the proposed action would be located? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b. Is the site of the proposed action within any local or regional special planning district (for example: Greenway; Brownfield Opportunity Area (BOA); designated State or Federal heritage area; watershed management plan; or other?) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, identify the plan(s):	

c. Is the proposed action located wholly or partially within an area listed in an adopted municipal open space plan, or an adopted municipal farmland protection plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, identify the plan(s):	

C.3. Zoning

a. Is the site of the proposed action located in a municipality with an adopted zoning law or ordinance. Yes No
 If Yes, what is the zoning classification(s) including any applicable overlay district?
Agriculture

b. Is the use permitted or allowed by a special or conditional use permit? Yes No

c. Is a zoning change requested as part of the proposed action? Yes No
 If Yes,
 i. What is the proposed new zoning for the site? _____

C.4. Existing community services.

a. In what school district is the project site located? Lowville Academy and Central School

b. What police or other public protection forces serve the project site?
Lowville Village Police Department, Lewis County Sheriff Department, New York State Police

c. Which fire protection and emergency medical services serve the project site?
Lowville Volunteer Fire Department

d. What parks serve the project site?
Forest Park Pavilion, Veterans Memorial Park, Roaring Brook Park nature preserve, Mill Creek Falls nature preserve

D. Project Details

D.1. Proposed and Potential Development

a. What is the general nature of the proposed action (e.g., residential, industrial, commercial, recreational; if mixed, include all components)? Industrial and Agricultural

b. a. Total acreage of the site of the proposed action? _____ 30 acres
 b. Total acreage to be physically disturbed? _____ <1 acres
 c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? _____ 30 acres

c. Is the proposed action an expansion of an existing project or use? Yes No
 i. If Yes, what is the approximate percentage of the proposed expansion and identify the units (e.g., acres, miles, housing units, square feet)? % _____ Units: _____

d. Is the proposed action a subdivision, or does it include a subdivision? Yes No
 If Yes,
 i. Purpose or type of subdivision? (e.g., residential, industrial, commercial; if mixed, specify types) _____
 ii. Is a cluster/conservation layout proposed? Yes No
 iii. Number of lots proposed? _____
 iv. Minimum and maximum proposed lot sizes? Minimum _____ Maximum _____

e. Will the proposed action be constructed in multiple phases? Yes No
 i. If No, anticipated period of construction: _____ 4 months
 ii. If Yes:
 • Total number of phases anticipated _____
 • Anticipated commencement date of phase 1 (including demolition) _____ month _____ year
 • Anticipated completion date of final phase _____ month _____ year
 • Generally describe connections or relationships among phases, including any contingencies where progress of one phase may determine timing or duration of future phases: _____

f. Does the project include new residential uses? Yes No
If Yes, show numbers of units proposed.

	<u>One Family</u>	<u>Two Family</u>	<u>Three Family</u>	<u>Multiple Family (four or more)</u>
Initial Phase	_____	_____	_____	_____
At completion	_____	_____	_____	_____
of all phases	_____	_____	_____	_____

g. Does the proposed action include new non-residential construction (including expansions)? Yes No
If Yes,

i. Total number of structures _____
ii. Dimensions (in feet) of largest proposed structure: _____ height; _____ width; and _____ length
iii. Approximate extent of building space to be heated or cooled: _____ square feet

h. Does the proposed action include construction or other activities that will result in the impoundment of any liquids, such as creation of a water supply, reservoir, pond, lake, waste lagoon or other storage? Yes No

If Yes,
i. Purpose of the impoundment: _____
ii. If a water impoundment, the principal source of the water: Ground water Surface water streams Other specify: _____

iii. If other than water, identify the type of impounded/contained liquids and their source. _____

iv. Approximate size of the proposed impoundment. Volume: _____ million gallons; surface area: _____ acres

v. Dimensions of the proposed dam or impounding structure: _____ height; _____ length

vi. Construction method/materials for the proposed dam or impounding structure (e.g., earth fill, rock, wood, concrete): _____

D.2. Project Operations

a. Does the proposed action include any excavation, mining, or dredging, during construction, operations, or both? (Not including general site preparation, grading or installation of utilities or foundations where all excavated materials will remain onsite) Yes No

If Yes:

i. What is the purpose of the excavation or dredging? _____

ii. How much material (including rock, earth, sediments, etc.) is proposed to be removed from the site?

- Volume (specify tons or cubic yards): _____
- Over what duration of time? _____

iii. Describe nature and characteristics of materials to be excavated or dredged, and plans to use, manage or dispose of them. _____

iv. Will there be onsite dewatering or processing of excavated materials? Yes No
If yes, describe. _____

v. What is the total area to be dredged or excavated? _____ acres

vi. What is the maximum area to be worked at any one time? _____ acres

vii. What would be the maximum depth of excavation or dredging? _____ feet

viii. Will the excavation require blasting? Yes No

ix. Summarize site reclamation goals and plan: _____

b. Would the proposed action cause or result in alteration of, increase or decrease in size of, or encroachment into any existing wetland, waterbody, shoreline, beach or adjacent area? Yes No

If Yes:

i. Identify the wetland or waterbody which would be affected (by name, water index number, wetland map number or geographic description): Wetland 0909191521

ii. Describe how the proposed action would affect that waterbody or wetland, e.g. excavation, fill, placement of structures, or alteration of channels, banks and shorelines. Indicate extent of activities, alterations and additions in square feet or acres:
The proposed solar array will encroach on approximately 6.3 acres of identified wetlands, however actual wetland impacts are avoided by using driven piles. No grading, fill, or any other permanent impacts are proposed within the identified wetlands. Additional coordination with the U.S. Army Corps of Engineers will be required to determine the total wetland impacts and the required permitting procedures (if any).

iii. Will the proposed action cause or result in disturbance to bottom sediments? Yes No
 If Yes, describe: _____

iv. Will the proposed action cause or result in the destruction or removal of aquatic vegetation? Yes No
 If Yes:
 • acres of aquatic vegetation proposed to be removed: _____
 • expected acreage of aquatic vegetation remaining after project completion: _____
 • purpose of proposed removal (e.g. beach clearing, invasive species control, boat access): _____
 • proposed method of plant removal: _____
 • if chemical/herbicide treatment will be used, specify product(s): _____

v. Describe any proposed reclamation/mitigation following disturbance: _____
These temporary disturbances will be restored to pre-construction conditions.

c. Will the proposed action use, or create a new demand for water? Yes No
 If Yes:
 i. Total anticipated water usage/demand per day: _____ gallons/day
 ii. Will the proposed action obtain water from an existing public water supply? Yes No
 If Yes:
 • Name of district or service area: _____
 • Does the existing public water supply have capacity to serve the proposal? Yes No
 • Is the project site in the existing district? Yes No
 • Is expansion of the district needed? Yes No
 • Do existing lines serve the project site? Yes No
 iii. Will line extension within an existing district be necessary to supply the project? Yes No
 If Yes:
 • Describe extensions or capacity expansions proposed to serve this project: _____
 • Source(s) of supply for the district: _____
 iv. Is a new water supply district or service area proposed to be formed to serve the project site? Yes No
 If, Yes:
 • Applicant/sponsor for new district: _____
 • Date application submitted or anticipated: _____
 • Proposed source(s) of supply for new district: _____
 v. If a public water supply will not be used, describe plans to provide water supply for the project: _____
 vi. If water supply will be from wells (public or private), what is the maximum pumping capacity: _____ gallons/minute.

d. Will the proposed action generate liquid wastes? Yes No
 If Yes:
 i. Total anticipated liquid waste generation per day: _____ gallons/day
 ii. Nature of liquid wastes to be generated (e.g., sanitary wastewater, industrial; if combination, describe all components and approximate volumes or proportions of each): _____

iii. Will the proposed action use any existing public wastewater treatment facilities? Yes No
 If Yes:
 • Name of wastewater treatment plant to be used: _____
 • Name of district: _____
 • Does the existing wastewater treatment plant have capacity to serve the project? Yes No
 • Is the project site in the existing district? Yes No
 • Is expansion of the district needed? Yes No

• Do existing sewer lines serve the project site? Yes No
 • Will a line extension within an existing district be necessary to serve the project? Yes No
 If Yes:
 • Describe extensions or capacity expansions proposed to serve this project: _____

iv. Will a new wastewater (sewage) treatment district be formed to serve the project site? Yes No
 If Yes:
 • Applicant/sponsor for new district: _____
 • Date application submitted or anticipated: _____
 • What is the receiving water for the wastewater discharge? _____
 v. If public facilities will not be used, describe plans to provide wastewater treatment for the project, including specifying proposed receiving water (name and classification if surface discharge or describe subsurface disposal plans):

vi. Describe any plans or designs to capture, recycle or reuse liquid waste: _____

e. Will the proposed action disturb more than one acre and create stormwater runoff, either from new point sources (i.e. ditches, pipes, swales, curbs, gutters or other concentrated flows of stormwater) or non-point source (i.e. sheet flow) during construction or post construction? Yes No
 If Yes:
 i. How much impervious surface will the project create in relation to total size of project parcel?
 _____ Square feet or _____ acres (impervious surface)
 _____ Square feet or _____ acres (parcel size)
 ii. Describe types of new point sources. Minimal stormwater is expected from proposed equipment pads and gravel access roads. No additional runoff is anticipated from the the solar arrays due to the proposed meadow condition beneath the arrays.

 iii. Where will the stormwater runoff be directed (i.e. on-site stormwater management facility/structures, adjacent properties, groundwater, on-site surface water or off-site surface waters)?
 No additional runoff is anticipated. Existing flow patterns will remain intact.

 • If to surface waters, identify receiving water bodies or wetlands: _____

 • Will stormwater runoff flow to adjacent properties? Yes No
 iv. Does the proposed plan minimize impervious surfaces, use pervious materials or collect and re-use stormwater? Yes No

f. Does the proposed action include, or will it use on-site, one or more sources of air emissions, including fuel combustion, waste incineration, or other processes or operations? Yes No
 If Yes, identify:
 i. Mobile sources during project operations (e.g., heavy equipment, fleet or delivery vehicles)

 ii. Stationary sources during construction (e.g., power generation, structural heating, batch plant, crushers)

 iii. Stationary sources during operations (e.g., process emissions, large boilers, electric generation)

g. Will any air emission sources named in D.2.f (above), require a NY State Air Registration, Air Facility Permit, or Federal Clean Air Act Title IV or Title V Permit? Yes No
 If Yes:
 i. Is the project site located in an Air quality non-attainment area? (Area routinely or periodically fails to meet ambient air quality standards for all or some parts of the year) Yes No
 ii. In addition to emissions as calculated in the application, the project will generate:
 • _____ Tons/year (short tons) of Carbon Dioxide (CO₂)
 • _____ Tons/year (short tons) of Nitrous Oxide (N₂O)
 • _____ Tons/year (short tons) of Perfluorocarbons (PFCs)
 • _____ Tons/year (short tons) of Sulfur Hexafluoride (SF₆)
 • _____ Tons/year (short tons) of Carbon Dioxide equivalent of Hydrofluorocarbons (HFCs)
 • _____ Tons/year (short tons) of Hazardous Air Pollutants (HAPs)

h. Will the proposed action generate or emit methane (including, but not limited to, sewage treatment plants, landfills, composting facilities)? Yes No

If Yes:

i. Estimate methane generation in tons/year (metric): _____

ii. Describe any methane capture, control or elimination measures included in project design (e.g., combustion to generate heat or electricity, flaring): _____

i. Will the proposed action result in the release of air pollutants from open-air operations or processes, such as quarry or landfill operations? Yes No

If Yes: Describe operations and nature of emissions (e.g., diesel exhaust, rock particulates/dust): _____

j. Will the proposed action result in a substantial increase in traffic above present levels or generate substantial new demand for transportation facilities or services? Yes No

If Yes:

i. When is the peak traffic expected (Check all that apply): Morning Evening Weekend
 Randomly between hours of _____ to _____.

ii. For commercial activities only, projected number of truck trips/day and type (e.g., semi trailers and dump trucks): _____

iii. Parking spaces: Existing _____ Proposed _____ Net increase/decrease _____

iv. Does the proposed action include any shared use parking? Yes No

v. If the proposed action includes any modification of existing roads, creation of new roads or change in existing access, describe: _____

vi. Are public/private transportation service(s) or facilities available within 1/2 mile of the proposed site? Yes No

vii. Will the proposed action include access to public transportation or accommodations for use of hybrid, electric or other alternative fueled vehicles? Yes No

viii. Will the proposed action include plans for pedestrian or bicycle accommodations for connections to existing pedestrian or bicycle routes? Yes No

k. Will the proposed action (for commercial or industrial projects only) generate new or additional demand for energy? Yes No

If Yes:

i. Estimate annual electricity demand during operation of the proposed action: _____

ii. Anticipated sources/suppliers of electricity for the project (e.g., on-site combustion, on-site renewable, via grid/local utility, or other): _____

iii. Will the proposed action require a new, or an upgrade, to an existing substation? Yes No

l. Hours of operation. Answer all items which apply.

i. During Construction:

- Monday - Friday: _____ 7 AM to 7 PM
- Saturday: _____ 7 AM to 7 PM
- Sunday: _____ N/A
- Holidays: _____ N/A

ii. During Operations:

- Monday - Friday: _____ N/A
- Saturday: _____ N/A
- Sunday: _____ N/A
- Holidays: _____ N/A

m. Will the proposed action produce noise that will exceed existing ambient noise levels during construction, operation, or both? Yes No
 If yes:
 i. Provide details including sources, time of day and duration:
Construction produced noise will be limited to between approximately 7AM and 7PM Monday-Friday.

ii. Will the proposed action remove existing natural barriers that could act as a noise barrier or screen? Yes No
 Describe: _____

n. Will the proposed action have outdoor lighting? Yes No
 If yes:
 i. Describe source(s), location(s), height of fixture(s), direction/aim, and proximity to nearest occupied structures:

ii. Will proposed action remove existing natural barriers that could act as a light barrier or screen? Yes No
 Describe: _____

o. Does the proposed action have the potential to produce odors for more than one hour per day? Yes No
 If Yes, describe possible sources, potential frequency and duration of odor emissions, and proximity to nearest occupied structures: _____

p. Will the proposed action include any bulk storage of petroleum (combined capacity of over 1,100 gallons) or chemical products 185 gallons in above ground storage or any amount in underground storage? Yes No
 If Yes:
 i. Product(s) to be stored _____
 ii. Volume(s) _____ per unit time _____ (e.g., month, year)
 iii. Generally, describe the proposed storage facilities: _____

q. Will the proposed action (commercial, industrial and recreational projects only) use pesticides (i.e., herbicides, insecticides) during construction or operation? Yes No
 If Yes:
 i. Describe proposed treatment(s):

ii. Will the proposed action use Integrated Pest Management Practices? Yes No

r. Will the proposed action (commercial or industrial projects only) involve or require the management or disposal of solid waste (excluding hazardous materials)? Yes No
 If Yes:
 i. Describe any solid waste(s) to be generated during construction or operation of the facility:
 • Construction: _____ tons per _____ (unit of time)
 • Operation : _____ tons per _____ (unit of time)
 ii. Describe any proposals for on-site minimization, recycling or reuse of materials to avoid disposal as solid waste:
 • Construction: _____
 • Operation: _____

iii. Proposed disposal methods/facilities for solid waste generated on-site:
 • Construction: _____
 • Operation: _____

v. Is the project site subject to an institutional control limiting property uses? Yes No

- If yes, DEC site ID number: _____
- Describe the type of institutional control (e.g., deed restriction or easement): _____
- Describe any use limitations: _____
- Describe any engineering controls: _____
- Will the project affect the institutional or engineering controls in place? Yes No
- Explain: _____

E.2. Natural Resources On or Near Project Site

a. What is the average depth to bedrock on the project site? _____ 3.25 to 8.3 feet

b. Are there bedrock outcroppings on the project site? Yes No
 If Yes, what proportion of the site is comprised of bedrock outcroppings? _____ 0.1 %

c. Predominant soil type(s) present on project site:

NbB, NcB	_____	70 %
SdA	_____	10 %
KbA	_____	20 %

d. What is the average depth to the water table on the project site? Average: _____ 3+ feet

e. Drainage status of project site soils:

<input checked="" type="checkbox"/> Well Drained:	_____	70 % of site
<input type="checkbox"/> Moderately Well Drained:	_____	% of site
<input checked="" type="checkbox"/> Poorly Drained	_____	30 % of site

f. Approximate proportion of proposed action site with slopes:

<input checked="" type="checkbox"/> 0-10%:	_____	100 % of site
<input type="checkbox"/> 10-15%:	_____	% of site
<input type="checkbox"/> 15% or greater:	_____	% of site

g. Are there any unique geologic features on the project site? Yes No
 If Yes, describe: _____

h. Surface water features.

i. Does any portion of the project site contain wetlands or other waterbodies (including streams, rivers, ponds or lakes)? Yes No

ii. Do any wetlands or other waterbodies adjoin the project site? Yes No
 If Yes to either i or ii, continue. If No, skip to E.2.i.

iii. Are any of the wetlands or waterbodies within or adjoining the project site regulated by any federal, state or local agency? Yes No

iv. For each identified regulated wetland and waterbody on the project site, provide the following information:

- Streams: Name N/A Classification _____
- Lakes or Ponds: Name N/A Classification _____
- Wetlands: Name Wetland 0909191521 Approximate Size 6.3 acres
- Wetland No. (if regulated by DEC) N/A

v. Are any of the above water bodies listed in the most recent compilation of NYS water quality-impaired waterbodies? Yes No
 If yes, name of impaired water body/bodies and basis for listing as impaired: _____

i. Is the project site in a designated Floodway? Yes No

j. Is the project site in the 100-year Floodplain? Yes No

k. Is the project site in the 500-year Floodplain? Yes No

l. Is the project site located over, or immediately adjoining, a primary, principal or sole source aquifer? Yes No
 If Yes:
 i. Name of aquifer: _____

m. Identify the predominant wildlife species that occupy or use the project site:
 White-tailed deer _____

n. Does the project site contain a designated significant natural community? Yes No
 If Yes:
 i. Describe the habitat/community (composition, function, and basis for designation): _____
 ii. Source(s) of description or evaluation: _____
 iii. Extent of community/habitat:
 • Currently: _____ acres
 • Following completion of project as proposed: _____ acres
 • Gain or loss (indicate + or -): _____ acres

o. Does project site contain any species of plant or animal that is listed by the federal government or NYS as endangered or threatened, or does it contain any areas identified as habitat for an endangered or threatened species? Yes No
 If Yes:
 i. Species and listing (endangered or threatened): _____

p. Does the project site contain any species of plant or animal that is listed by NYS as rare, or as a species of special concern? Yes No
 If Yes:
 i. Species and listing: _____

q. Is the project site or adjoining area currently used for hunting, trapping, fishing or shell fishing? Yes No
 If yes, give a brief description of how the proposed action may affect that use: _____
 Action will have no effect on use of the nearby areas for hunting or fishing; proposed fenced areas are existing hay and corn fields.

E.3. Designated Public Resources On or Near Project Site

a. Is the project site, or any portion of it, located in a designated agricultural district certified pursuant to Agriculture and Markets Law, Article 25-AA, Section 303 and 304? Yes No
 If Yes, provide county plus district name/number: LEW006

b. Are agricultural lands consisting of highly productive soils present? Yes No
 i. If Yes: acreage(s) on project site? 30
 ii. Source(s) of soil rating(s): Site soils are listed as Prime Farmland or Farmland of Statewide Importance (if drained) by USDA NRCS

c. Does the project site contain all or part of, or is it substantially contiguous to, a registered National Natural Landmark? Yes No
 If Yes:
 i. Nature of the natural landmark: Biological Community Geological Feature
 ii. Provide brief description of landmark, including values behind designation and approximate size/extent: _____

d. Is the project site located in or does it adjoin a state listed Critical Environmental Area? Yes No
 If Yes:
 i. CEA name: _____
 ii. Basis for designation: _____
 iii. Designating agency and date: _____

e. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? Yes No

If Yes:
 i. Nature of historic/archaeological resource: Archaeological Site Historic Building or District
 ii. Name: _____
 iii. Brief description of attributes on which listing is based: _____

f. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory? Yes No

g. Have additional archaeological or historic site(s) or resources been identified on the project site? Yes No

If Yes:
 i. Describe possible resource(s): _____
 ii. Basis for identification: _____

h. Is the project site within five miles of any officially designated and publicly accessible federal, state, or local scenic or aesthetic resource? Yes No

If Yes:
 i. Identify resource: _____
 ii. Nature of, or basis for, designation (e.g., established highway overlook, state or local park, state historic trail or scenic byway, etc.): _____
 iii. Distance between project and resource: _____ miles.

i. Is the project site located within a designated river corridor under the Wild, Scenic and Recreational Rivers Program 6 NYCRR 666? Yes No

If Yes:
 i. Identify the name of the river and its designation: _____
 ii. Is the activity consistent with development restrictions contained in 6NYCRR Part 666? Yes No

F. Additional Information

Attach any additional information which may be needed to clarify your project.

If you have identified any adverse impacts which could be associated with your proposal, please describe those impacts plus any measures which you propose to avoid or minimize them.

G. Verification

I certify that the information provided is true to the best of my knowledge.

Applicant/Sponsor Name P. Richard Scheller Date 4 February 2020

Signature P. Richard Scheller Title Principal, Geo-Science Engineering Co., Inc.

PRINT FORM

Full Environmental Assessment Form
Part 2 - Identification of Potential Project Impacts

Agency Use Only [If applicable]

Project:
 Date:

Part 2 is to be completed by the lead agency. Part 2 is designed to help the lead agency inventory all potential resources that could be affected by a proposed project or action. We recognize that the lead agency's reviewer(s) will not necessarily be environmental professionals. So, the questions are designed to walk a reviewer through the assessment process by providing a series of questions that can be answered using the information found in Part 1. To further assist the lead agency in completing Part 2, the form identifies the most relevant questions in Part 1 that will provide the information needed to answer the Part 2 question. When Part 2 is completed, the lead agency will have identified the relevant environmental areas that may be impacted by the proposed activity.

If the lead agency is a state agency and the action is in any Coastal Area, complete the Coastal Assessment Form before proceeding with this assessment.

Tips for completing Part 2:

- Review all of the information provided in Part 1.
- Review any application, maps, supporting materials and the Full EAF Workbook.
- Answer each of the 18 questions in Part 2.
- If you answer "Yes" to a numbered question, please complete all the questions that follow in that section.
- If you answer "No" to a numbered question, move on to the next numbered question.
- Check appropriate column to indicate the anticipated size of the impact.
- Proposed projects that would exceed a numeric threshold contained in a question should result in the reviewing agency checking the box "Moderate to large impact may occur."
- The reviewer is not expected to be an expert in environmental analysis.
- If you are not sure or undecided about the size of an impact, it may help to review the sub-questions for the general question and consult the workbook.
- When answering a question consider all components of the proposed activity, that is, the "whole action".
- Consider the possibility for long-term and cumulative impacts as well as direct impacts.
- Answer the question in a reasonable manner considering the scale and context of the project.

1. Impact on Land Proposed action may involve construction on, or physical alteration of, the land surface of the proposed site. (See Part 1. D.1) <i>If "Yes", answer questions a - j. If "No", move on to Section 2.</i>			
		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may involve construction on land where depth to water table is less than 3 feet.	E2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may involve construction on slopes of 15% or greater.	E2f	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve construction on land where bedrock is exposed, or generally within 5 feet of existing ground surface.	E2a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve the excavation and removal of more than 1,000 tons of natural material.	D2a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may involve construction that continues for more than one year or in multiple phases.	D1e	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in increased erosion, whether from physical disturbance or vegetation removal (including from treatment by herbicides).	D2e, D2q	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action is, or may be, located within a Coastal Erosion hazard area.	B1i	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____ _____		<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. Impact on Geological Features The proposed action may result in the modification or destruction of, or inhibit access to, any unique or unusual land forms on the site (e.g., cliffs, dunes, minerals, fossils, caves). (See Part 1. E.2.g) <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES <i>If "Yes", answer questions a - c. If "No", move on to Section 3.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Identify the specific land form(s) attached: _____	E2g	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may affect or is adjacent to a geological feature listed as a registered National Natural Landmark. Specific feature: _____	E3c	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____		<input type="checkbox"/>	<input type="checkbox"/>

3. Impacts on Surface Water The proposed action may affect one or more wetlands or other surface water bodies (e.g., streams, rivers, ponds or lakes). (See Part 1. D.2, E.2.h) <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES <i>If "Yes", answer questions a - l. If "No", move on to Section 4.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may create a new water body.	D2b, D1h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in an increase or decrease of over 10% or more than a 10 acre increase or decrease in the surface area of any body of water.	D2b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may involve dredging more than 100 cubic yards of material from a wetland or water body.	D2a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve construction within or adjoining a freshwater or tidal wetland, or in the bed or banks of any other water body.	E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may create turbidity in a waterbody, either from upland erosion, runoff or by disturbing bottom sediments.	D2a, D2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may include construction of one or more intake(s) for withdrawal of water from surface water.	D2c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may include construction of one or more outfall(s) for discharge of wastewater to surface water(s).	D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may cause soil erosion, or otherwise create a source of stormwater discharge that may lead to siltation or other degradation of receiving water bodies.	D2e	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may affect the water quality of any water bodies within or downstream of the site of the proposed action.	E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may involve the application of pesticides or herbicides in or around any water body.	D2q, E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may require the construction of new, or expansion of existing, wastewater treatment facilities.	D1a, D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>

l. Other impacts: _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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4. Impact on groundwater
 The proposed action may result in new or additional use of ground water, or may have the potential to introduce contaminants to ground water or an aquifer. NO YES
 (See Part I. D.2.a, D.2.c, D.2.d, D.2.p, D.2.q, D.2.t)
 If "Yes", answer questions a - h. If "No", move on to Section 5.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may require new water supply wells, or create additional demand on supplies from existing water supply wells.	D2c	<input type="checkbox"/>	<input type="checkbox"/>
b. Water supply demand from the proposed action may exceed safe and sustainable withdrawal capacity rate of the local supply or aquifer. Cite Source: _____	D2c	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may allow or result in residential uses in areas without water and sewer services.	D1a, D2c	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may include or require wastewater discharged to groundwater.	D2d, E2l	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the construction of water supply wells in locations where groundwater is, or is suspected to be, contaminated.	D2c, E1f, E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may require the bulk storage of petroleum or chemical products over ground water or an aquifer.	D2p, E2l	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may involve the commercial application of pesticides within 100 feet of potable drinking water or irrigation sources.	E2h, D2q, E2l, D2c	<input type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

5. Impact on Flooding
 The proposed action may result in development on lands subject to flooding. NO YES
 (See Part I. E.2)
 If "Yes", answer questions a - g. If "No", move on to Section 6.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in development in a designated floodway.	E2i	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in development within a 100 year floodplain.	E2j	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in development within a 500 year floodplain.	E2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in, or require, modification of existing drainage patterns.	D2b, D2e	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may change flood water flows that contribute to flooding.	D2b, E2i, E2j, E2k	<input type="checkbox"/>	<input type="checkbox"/>
f. If there is a dam located on the site of the proposed action, is the dam in need of repair, or upgrade?	E1e	<input type="checkbox"/>	<input type="checkbox"/>

g. Other impacts: _____ _____	<input type="checkbox"/>	<input type="checkbox"/>
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6. Impacts on Air The proposed action may include a state regulated air emission source. <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES (See Part 1. D.2.f, D.2.h, D.2.g) <i>If "Yes", answer questions a - f. If "No", move on to Section 7.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. If the proposed action requires federal or state air emission permits, the action may also emit one or more greenhouse gases at or above the following levels:			
i. More than 1000 tons/year of carbon dioxide (CO ₂)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
ii. More than 3.5 tons/year of nitrous oxide (N ₂ O)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
iii. More than 1000 tons/year of carbon equivalent of perfluorocarbons (PFCs)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
iv. More than .045 tons/year of sulfur hexafluoride (SF ₆)	D2g	<input type="checkbox"/>	<input type="checkbox"/>
v. More than 1000 tons/year of carbon dioxide equivalent of hydrochloroflourocarbons (HFCs) emissions	D2g	<input type="checkbox"/>	<input type="checkbox"/>
vi. 43 tons/year or more of methane	D2h	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may generate 10 tons/year or more of any one designated hazardous air pollutant, or 25 tons/year or more of any combination of such hazardous air pollutants.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may require a state air registration, or may produce an emissions rate of total contaminants that may exceed 5 lbs. per hour, or may include a heat source capable of producing more than 10 million BTU's per hour.	D2f, D2g	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may reach 50% of any of the thresholds in "a" through "c", above.	D2g	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in the combustion or thermal treatment of more than 1 ton of refuse per hour.	D2s	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

7. Impact on Plants and Animals The proposed action may result in a loss of flora or fauna. (See Part 1. E.2. m.-q.) <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES <i>If "Yes", answer questions a - j. If "No", move on to Section 8.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may cause reduction in population or loss of individuals of any threatened or endangered species, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2o	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction or degradation of any habitat used by any rare, threatened or endangered species, as listed by New York State or the federal government.	E2o	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may cause reduction in population, or loss of individuals, of any species of special concern or conservation need, as listed by New York State or the Federal government, that use the site, or are found on, over, or near the site.	E2p	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in a reduction or degradation of any habitat used by any species of special concern and conservation need, as listed by New York State or the Federal government.	E2p	<input checked="" type="checkbox"/>	<input type="checkbox"/>

e. The proposed action may diminish the capacity of a registered National Natural Landmark to support the biological community it was established to protect.	E3c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result in the removal of, or ground disturbance in, any portion of a designated significant natural community. Source: _____	E2n	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may substantially interfere with nesting/breeding, foraging, or over-wintering habitat for the predominant species that occupy or use the project site.	E2m	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. The proposed action requires the conversion of more than 10 acres of forest, grassland or any other regionally or locally important habitat. Habitat type & information source: _____	E1b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
i. Proposed action (commercial, industrial or recreational projects, only) involves use of herbicides or pesticides.	D2q	<input checked="" type="checkbox"/>	<input type="checkbox"/>
j. Other impacts: _____		<input checked="" type="checkbox"/>	<input type="checkbox"/>

8. Impact on Agricultural Resources			
The proposed action may impact agricultural resources. (See Part 1. E.3.a. and b.)		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
<i>If "Yes", answer questions a - h. If "No", move on to Section 9.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may impact soil classified within soil group 1 through 4 of the NYS Land Classification System.	E2c, E3b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may sever, cross or otherwise limit access to agricultural land (includes cropland, hayfields, pasture, vineyard, orchard, etc).	E1a, E1b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in the excavation or compaction of the soil profile of active agricultural land.	E3b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may irreversibly convert agricultural land to non-agricultural uses, either more than 2.5 acres if located in an Agricultural District, or more than 10 acres if not within an Agricultural District.	E1b, E3a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may disrupt or prevent installation of an agricultural land management system.	E1 a, E1b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. The proposed action may result, directly or indirectly, in increased development potential or pressure on farmland.	C2c, C3, D2c, D2d	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. The proposed project is not consistent with the adopted municipal Farmland Protection Plan.	C2c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h. Other impacts: _____		<input checked="" type="checkbox"/>	<input type="checkbox"/>

9. Impact on Aesthetic Resources The land use of the proposed action are obviously different from, or are in sharp contrast to, current land use patterns between the proposed project and a scenic or aesthetic resource. (Part 1. E.1.a, E.1.b, E.3.h.) <i>If "Yes", answer questions a - g. If "No", go to Section 10.</i>			
		<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Proposed action may be visible from any officially designated federal, state, or local scenic or aesthetic resource.	E3h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the obstruction, elimination or significant screening of one or more officially designated scenic views.	E3h, C2b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may be visible from publicly accessible vantage points: i. Seasonally (e.g., screened by summer foliage, but visible during other seasons) ii. Year round	E3h	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
d. The situation or activity in which viewers are engaged while viewing the proposed action is: i. Routine travel by residents, including travel to and from work ii. Recreational or tourism based activities	E3h E2q, E1c	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
e. The proposed action may cause a diminishment of the public enjoyment and appreciation of the designated aesthetic resource.	E3h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. There are similar projects visible within the following distance of the proposed project: 0-1/2 mile 1/2 -3 mile 3-5 mile 5+ mile	D1a, E1a, D1f, D1g	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

10. Impact on Historic and Archeological Resources The proposed action may occur in or adjacent to a historic or archaeological resource. (Part 1. E.3.e, f. and g.) <i>If "Yes", answer questions a - e. If "No", go to Section 11.</i>			
		<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may occur wholly or partially within, or substantially contiguous to, any buildings, archaeological site or district which is listed on the National or State Register of Historical Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places.	E3e	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may occur wholly or partially within, or substantially contiguous to, an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory.	E3f	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may occur wholly or partially within, or substantially contiguous to, an archaeological site not included on the NY SHPO inventory. Source: _____	E3g	<input type="checkbox"/>	<input type="checkbox"/>

d. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>
If any of the above (a-d) are answered "Moderate to large impact may occur", continue with the following questions to help support conclusions in Part 3:			
i. The proposed action may result in the destruction or alteration of all or part of the site or property.	E3e, E3g, E3f	<input type="checkbox"/>	<input type="checkbox"/>
ii. The proposed action may result in the alteration of the property's setting or integrity.	E3e, E3f, E3g, E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
iii. The proposed action may result in the introduction of visual elements which are out of character with the site or property, or may alter its setting.	E3e, E3f, E3g, E3h, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>

11. Impact on Open Space and Recreation			
The proposed action may result in a loss of recreational opportunities or a reduction of an open space resource as designated in any adopted municipal open space plan. (See Part 1. C.2.c, E.1.c., E.2.q.) <i>If "Yes", answer questions a - e. If "No", go to Section 12.</i>		<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in an impairment of natural functions, or "ecosystem services", provided by an undeveloped area, including but not limited to stormwater storage, nutrient cycling, wildlife habitat.	D2e, E1b, E2h, E2m, E2o, E2n, E2p	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the loss of a current or future recreational resource.	C2a, E1c, C2c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may eliminate open space or recreational resource in an area with few such resources.	C2a, C2c, E1c, E2q	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may result in loss of an area now used informally by the community as an open space resource.	C2c, E1c	<input type="checkbox"/>	<input type="checkbox"/>
e. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

12. Impact on Critical Environmental Areas			
The proposed action may be located within or adjacent to a critical environmental area (CEA). (See Part 1. E.3.d) <i>If "Yes", answer questions a - c. If "No", go to Section 13.</i>		<input checked="" type="checkbox"/> NO	<input type="checkbox"/> YES
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may result in a reduction in the quantity of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in a reduction in the quality of the resource or characteristic which was the basis for designation of the CEA.	E3d	<input type="checkbox"/>	<input type="checkbox"/>
c. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

13. Impact on Transportation
 The proposed action may result in a change to existing transportation systems. NO YES
 (See Part 1. D.2.j)
If "Yes", answer questions a - f. If "No", go to Section 14.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. Projected traffic increase may exceed capacity of existing road network.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in the construction of paved parking area for 500 or more vehicles.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action will degrade existing transit access.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action will degrade existing pedestrian or bicycle accommodations.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may alter the present pattern of movement of people or goods.	D2j	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

14. Impact on Energy
 The proposed action may cause an increase in the use of any form of energy. NO YES
 (See Part 1. D.2.k)
If "Yes", answer questions a - e. If "No", go to Section 15.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action will require a new, or an upgrade to an existing, substation.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will require the creation or extension of an energy transmission or supply system to serve more than 50 single or two-family residences or to serve a commercial or industrial use.	D1f, D1q, D2k	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may utilize more than 2,500 MWhrs per year of electricity.	D2k	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may involve heating and/or cooling of more than 100,000 square feet of building area when completed.	D1g	<input type="checkbox"/>	<input type="checkbox"/>
e. Other Impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

15. Impact on Noise, Odor, and Light
 The proposed action may result in an increase in noise, odors, or outdoor lighting. NO YES
 (See Part 1. D.2.m., n., and o.)
If "Yes", answer questions a - f. If "No", go to Section 16.

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may produce sound above noise levels established by local regulation.	D2m	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may result in blasting within 1,500 feet of any residence, hospital, school, licensed day care center, or nursing home.	D2m, E1d	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may result in routine odors for more than one hour per day.	D2o	<input type="checkbox"/>	<input type="checkbox"/>

d. The proposed action may result in light shining onto adjoining properties.	D2n	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may result in lighting creating sky-glow brighter than existing area conditions.	D2n, E1a	<input type="checkbox"/>	<input type="checkbox"/>
f. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

16. Impact on Human Health

The proposed action may have an impact on human health from exposure to new or existing sources of contaminants. (See Part 1.D.2.q., E.1. d. f. g. and h.)
If "Yes", answer questions a - m. If "No", go to Section 17.

NO YES

	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action is located within 1500 feet of a school, hospital, licensed day care center, group home, nursing home or retirement community.	E1d	<input type="checkbox"/>	<input type="checkbox"/>
b. The site of the proposed action is currently undergoing remediation.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
c. There is a completed emergency spill remediation, or a completed environmental site remediation on, or adjacent to, the site of the proposed action.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
d. The site of the action is subject to an institutional control limiting the use of the property (e.g., easement or deed restriction).	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may affect institutional control measures that were put in place to ensure that the site remains protective of the environment and human health.	E1g, E1h	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action has adequate control measures in place to ensure that future generation, treatment and/or disposal of hazardous wastes will be protective of the environment and human health.	D2t	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action involves construction or modification of a solid waste management facility.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
h. The proposed action may result in the unearthing of solid or hazardous waste.	D2q, E1f	<input type="checkbox"/>	<input type="checkbox"/>
i. The proposed action may result in an increase in the rate of disposal, or processing, of solid waste.	D2r, D2s	<input type="checkbox"/>	<input type="checkbox"/>
j. The proposed action may result in excavation or other disturbance within 2000 feet of a site used for the disposal of solid or hazardous waste.	E1f, E1g E1h	<input type="checkbox"/>	<input type="checkbox"/>
k. The proposed action may result in the migration of explosive gases from a landfill site to adjacent off site structures.	E1f, E1g	<input type="checkbox"/>	<input type="checkbox"/>
l. The proposed action may result in the release of contaminated leachate from the project site.	D2s, E1f, D2r	<input type="checkbox"/>	<input type="checkbox"/>
m. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

17. Consistency with Community Plans The proposed action is not consistent with adopted land use plans. <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES (See Part 1. C.1, C.2. and C.3.) <i>If "Yes", answer questions a - h. If "No", go to Section 18.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action's land use components may be different from, or in sharp contrast to, current surrounding land use pattern(s).	C2, C3, D1a E1a, E1b	<input type="checkbox"/>	<input type="checkbox"/>
b. The proposed action will cause the permanent population of the city, town or village in which the project is located to grow by more than 5%.	C2	<input type="checkbox"/>	<input type="checkbox"/>
c. The proposed action is inconsistent with local land use plans or zoning regulations.	C2, C2, C3	<input type="checkbox"/>	<input type="checkbox"/>
d. The proposed action is inconsistent with any County plans, or other regional land use plans.	C2, C2	<input type="checkbox"/>	<input type="checkbox"/>
e. The proposed action may cause a change in the density of development that is not supported by existing infrastructure or is distant from existing infrastructure.	C3, D1c, D1d, D1f, D1d, E1b	<input type="checkbox"/>	<input type="checkbox"/>
f. The proposed action is located in an area characterized by low density development that will require new or expanded public infrastructure.	C4, D2c, D2d D2j	<input type="checkbox"/>	<input type="checkbox"/>
g. The proposed action may induce secondary development impacts (e.g., residential or commercial development not included in the proposed action)	C2a	<input type="checkbox"/>	<input type="checkbox"/>
h. Other: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

18. Consistency with Community Character The proposed project is inconsistent with the existing community character. <input type="checkbox"/> NO <input checked="" type="checkbox"/> YES (See Part 1. C.2, C.3, D.2, E.3) <i>If "Yes", answer questions a - g. If "No", proceed to Part 3.</i>			
	Relevant Part I Question(s)	No, or small impact may occur	Moderate to large impact may occur
a. The proposed action may replace or eliminate existing facilities, structures, or areas of historic importance to the community.	E3e, E3f, E3g	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. The proposed action may create a demand for additional community services (e.g. schools, police and fire)	C4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c. The proposed action may displace affordable or low-income housing in an area where there is a shortage of such housing.	C2, C3, D1f D1g, E1a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d. The proposed action may interfere with the use or enjoyment of officially recognized or designated public resources.	C2, E3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e. The proposed action is inconsistent with the predominant architectural scale and character.	C2, C3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f. Proposed action is inconsistent with the character of the existing natural landscape.	C2, C3 E1a, E1b E2g, E2h	<input checked="" type="checkbox"/>	<input type="checkbox"/>
g. Other impacts: _____ _____		<input type="checkbox"/>	<input type="checkbox"/>

PRINT FULL FORM

Project: Date:

Full Environmental Assessment Form
Part 3 - Evaluation of the Magnitude and Importance of Project Impacts
and
Determination of Significance

Part 3 provides the reasons in support of the determination of significance. The lead agency must complete Part 3 for every question in Part 2 where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.

Based on the analysis in Part 3, the lead agency must decide whether to require an environmental impact statement to further assess the proposed action or whether available information is sufficient for the lead agency to conclude that the proposed action will not have a significant adverse environmental impact. By completing the certification on the next page, the lead agency can complete its determination of significance.

Reasons Supporting This Determination:

To complete this section:

- Identify the impact based on the Part 2 responses and describe its magnitude. Magnitude considers factors such as severity, size or extent of an impact.
- Assess the importance of the impact. Importance relates to the geographic scope, duration, probability of the impact occurring, number of people affected by the impact and any additional environmental consequences if the impact were to occur.
- The assessment should take into consideration any design element or project changes.
- Repeat this process for each Part 2 question where the impact has been identified as potentially moderate to large or where there is a need to explain why a particular element of the proposed action will not, or may, result in a significant adverse environmental impact.
- Provide the reason(s) why the impact may, or will not, result in a significant adverse environmental impact
- For Conditional Negative Declarations identify the specific condition(s) imposed that will modify the proposed action so that no significant adverse environmental impacts will result.
- Attach additional sheets, as needed.

Determination of Significance - Type 1 and Unlisted Actions

SEQR Status: Type 1 Unlisted

Identify portions of EAF completed for this Project: Part 1 Part 2 Part 3

Upon review of the information recorded on this EAF, as noted, plus this additional support information

and considering both the magnitude and importance of each identified potential impact, it is the conclusion of the _____ as lead agency that:

A. This project will result in no significant adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, this negative declaration is issued.

B. Although this project could have a significant adverse impact on the environment, that impact will be avoided or substantially mitigated because of the following conditions which will be required by the lead agency:

There will, therefore, be no significant adverse impacts from the project as conditioned, and, therefore, this conditioned negative declaration is issued. A conditioned negative declaration may be used only for UNLISTED actions (see 6 NYCRR 617.7(d)).

C. This Project may result in one or more significant adverse impacts on the environment, and an environmental impact statement must be prepared to further assess the impact(s) and possible mitigation and to explore alternatives to avoid or reduce those impacts. Accordingly, this positive declaration is issued.

Name of Action: Negative Declaration

Name of Lead Agency: Town of Martinsburg Planning Board

Name of Responsible Officer in Lead Agency: Michael Colwell

Title of Responsible Officer: Chairman Planning Board

Signature of Responsible Officer in Lead Agency: [Signature] Date: 2/5/2020

Signature of Preparer (if different from Responsible Officer) _____ Date: _____

For Further Information:

Contact Person: Michael Colwell

Address: 6117 Solomon Road Glenfield NY 13343

Telephone Number: (315) 376-7402

E-mail: mcowell@tweny.fr.com

For Type 1 Actions and Conditioned Negative Declarations, a copy of this Notice is sent to:

Chief Executive Officer of the political subdivision in which the action will be principally located (e.g., Town / City / Village of)

Other involved agencies (if any)

Applicant (if any)

Environmental Notice Bulletin: <http://www.dec.ny.gov/enb/enb.html>



Navigation | GIS Map | DTF Links | Assessment Info | Help | Log In

- Residential**
- Property Info
 - Owner/Sales
 - Inventory
 - Improvements
 - Report
 - Comparables

Municipality of Town of Martinsburg			
SWIS:	234000	Tax ID:	242.00-01-37.000
Tax Map ID / Property Data			
Status:	Active	Roll Section:	Taxable
Address:	5194 Flat Rock Rd		
Property Class:	112 - Dairy farm	Site Property Class:	112 - Dairy farm
Ownership Code:			
Site:	Res 1	In Ag. District:	Yes (6)
Zonning Code:	0 -	Bldg. Style:	Ranch
Neighborhood:	04000 - Town	School District:	Lowville
Total Acreage/Size:	149.10	Equalization Rate:	----
Land Assessment:	2020 - \$135,700	Total Assessment:	2020 - \$295,000
Full Market Value:	2020 - \$318,919		
Deed Book:	404	Deed Page:	38
Grid East:	1112810	Grid North:	1366589

Photographs

No Photo Available

Documents

No documents found for this parcel

- Maps**
- Pin Property on GIS Map
 - View in Google Maps
 - View in Bing Maps
 - Map Disclaimer

Special Districts for 2020

Description	Units	Percent	Type	Value
FP401-Martinsburg fire pro	0	0%		0

Land Types

Type	Size
Primary	1.00 acres
Tillable	108.00 acres
Pasture	18.70 acres

Wasteland	21.40 acres
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CASH ONLY IF ALL CheckLock™ SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

Solitude Solar, LLC
830 New Loudon Road
Latham, NY 12110

MANUFACTURERS & TRADERS TR CO
595 New Loudon Road
Latham, NY 12110
10-4/220

0978

12/22/2020

PAY TO THE
ORDER OF

Lewis County IDA

\$ **500.00

Five hundred and 00/100*****

DOLLARS

Lewis County IDA
Lewis County Industrial Development Agency
7642 N. State Street
Lowville, NY 13367

PROTECTED AGAINST FRAUD



MEMO

⑈000978⑈ ⑆022000046⑆ 9870598365⑈

Solitude Solar, LLC
12/22/2020

Lewis County IDA

0978

Date
12/22/2020

Type
Bill

Reference
App Fee

Original Amount
500.00

Balance Due
500.00

Payment
500.00
500.00

Check Amount

- 20170073 Glendale Rd Maple Tap \$125.00
- 20190384 Flat Rock Rd. \$125.00
- 20190370 Waters Rd Unit A \$125.00
- 20190370 Waters Rd Unit B \$125.00

Cash & Cash Equival

500.00

Solitude Solar, LLC
12/22/2020

Lewis County IDA

0978

Date
12/22/2020

Type
Bill

Reference
App Fee

Original Amount
500.00

Balance Due
500.00

Payment
500.00
500.00

Check Amount

PAYMENT
RECORD

Cash & Cash Equival

500.00



