

**TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY
BOARD MEETING AGENDA
Old Courtroom, 2nd Floor, 350 Front Street Hempstead, NY
Tuesday, December 17, 2024,
10:15 a.m.**

- A livestream of the meeting may also be viewed at www.tohida.org .
Select "Meeting Information" and then "YouTube – Live Streams and Recorded Meetings".

The Agenda will include but not be limited to:

AGENDA:

- Call the meeting to order/Announcements
- Confirm the presence of a Quorum
- Public Comment with respect to Agenda items

VILLAGE BUSINESS:

Village of Freeport:

- Consideration of an Extension of Completion Date and Sales Tax Exemption Extension for **NBD Holding LLC**, 435 Woodcleft Avenue, Freeport

Village of Hempstead:

- Consideration of a Temporary Assignment of the PILOT for **Alphamore LLC**, 50 Clinton Street, Hempstead, to the Court Appointed Receiver, **Harris Beach PLLC** (tabled from August)
- Consideration of an Extension of Completion Date for **Main Street Hempstead Apartments LLC**, 257 Main Street, Hempstead

NEW BUSINESS - Applications, Transaction Resolutions and Presentations:

- Consideration of an Authorizing Resolution for **Ocean Avenue Marina (Bridgeview Land Development LLC)** 50 and 80 Waterfront Boulevard, Island Park (This project was authorized at the last meeting however the sound was not working on the live stream recording of the meeting.)
- Presentation by Peter Curry, Farrel Fritz regarding **25 Wanser LLC**, 25 Wanser Avenue, Inwood, and Town Zoning/Moratorium
- Consideration of a Tenant Consent for **Valley Stream Green Acres – Aldo U.S. Inc.**, 2034 Green Acres Mall, Valley Stream

NEW BUSINESS - Other:

- CEO's Report
- Collection of the Confidential Evaluation of Board Performance 2024
- Consideration of a Resolution to pay Massa and Associates required for 2024 update to Actuary report, subject to GASB 74/75
- Consideration of a Resolution to approve the contract with Sheehan & Company for the 2025 Contract and 2024 Audit

- Consideration of a Resolution to approve the 2025 contract with Giovatto Agency for website maintenance
- Consideration of a Resolution to approve the 2025 contract with Todd Shapiro & Associates for Public Relations services
- Consideration of a Resolution to pay for the 2025 NYSEDC Annual Membership
- Consideration and Adoption of the 2025 Meeting Schedule
- Consideration and Adoption of the Sexual Harassment Policy
- Consideration and Adoption of the Standard Project Procedures
- Consideration and Adoption of the Records Retention and Disposition Policy
- Appointment of a Records Management Officer
- Consideration of a Salary Increase Resolution for Frederick Parola
- Consideration of a Salary Increase Resolution for Edith Longo
- Consideration of a Salary Increase Resolution for Lorraine Rhoads
- Consideration of a Salary Increase Resolution for Arlyn Eames
- Consideration of a Salary Increase Resolution for Michael Lodato
- Consideration of a Salary Increase Resolution for Laura Tomeo

OLD BUSINESS:

- Discussion and Consideration of a Trust Account for Post-Retirement Health Insurance Benefits (tabled since February)

READING AND APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

- Consideration and Adoption of the Minutes of November 19, 2024

REPORT OF THE TREASURER:

- Financial Statements and Expenditure List: November 13 – December 10, 2024

EXECUTIVE SESSION:

COMMITTEE UPDATES:

ADJOURNMENT:

Approved: 12/5/24

Contact: arlyeam@hempsteadny.gov (516) 489-5000, x 3077



FORCHELLI
DEEGAN
TERRANA

JOHN P. GORDON
PARTNER
JGORDON@FORCHELLILAW.COM

November 22, 2024

Via Email: michlod@hempsteadny.com

Town of Hempstead IDA
350 Front Street, 2nd Floor
Hempstead, NY 11550

Attn: Michael Lodato, Deputy Executive Director

**Re: NBD Holding LLC
417, 435, 444, 447 & 477 Woodcleft Avenue, Freeport, NY
Request for Extension**

Dear Mr. Lodato:

As you may know, this firm represents NBD Holding LLC (“NBD”) in connection with its Financial Assistance from the Town of Hempstead Industrial Development Agency (“Agency”) regarding the construction of a waterfront hotel within the Village of Freeport (“Project”).

NBD closed with the Agency on the straight lease transaction for the Project on or about October 7, 2022 by execution of a Company Lease Agreement, Lease and Project Agreement and other related documents (“IDA Transaction Documents”). The Completion Date (as defined in the IDA Transaction Documents) is required to be no later than December 31, 2024. Since the closing, NBD has encountered difficulty in financing the high construction costs, due in large part to increased interest rates, and is working with the Village to address the challenges to move the project forward.

As a result of the delay, the anticipated completion of construction of the Project is later than originally anticipated. We respectfully request a one-year extension of the outside Completion Date and sales tax exemption expiration date to December 31, 2025.

We have received support from the Village for the requested extension. Please let me know if you need any additional information.

Very truly yours,
FORCHELLI DEEGAN TERRANA LLP

By: John P. Gordon
JOHN P. GORDON

JPG



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DEEGAN
TERRANA

JOHN P. GORDON
PARTNER
JGORDON@FORCHELLILAW.COM

December 9, 2024

Town of Hempstead Industrial Development Agency
350 Front Street, 2nd Floor
Hempstead, NY 11550

Attn: Frederick E. Parola, CEO/Executive Director

Re: Request for Extension
Main Street Apartments, LLC Project
257 Main Street, Hempstead, New York

Dear Mr. Parola:

This firm is counsel to Main Street Apartments, LLC (the “Company”) in connection with its multifamily/mixed-use project located at 257 Main Street, Hempstead, New York (the “Project”), for which the Company received certain financial assistance from the Town of Hempstead Industrial Development Agency (the “Agency”). I am writing to request the Agency’s consent to an extension of the deadlines for the Project’s outside completion date and employment covenant.

The Company submitted an Application for Financial Assistance to the Agency dated August 12, 2021 (the “Application”) in connection with the Project, and closed with the Agency on the financial assistance by entering into a Lease and Project Agreement dated as of December 1, 2021 (“Lease Agreement”), which included an agreement to make payments in lieu of taxes (“PILOT”).

Since the closing, the projected timeline of development has been impacted by increased interest rates, and higher construction costs as a result of inflation and the fallout from the COVID-19 pandemic. The Company has worked with the Village of Hempstead on utility issues, municipal approvals, zoning compliance and the requirements to issue final permits.

As a result of the economic challenges set forth above, the Project has not been completed—even though all preparatory site work has been concluded. The Company is currently working with the Village of Hempstead on a potential increase in the size of the Project to offset the increased costs and to make the Project financeable and financially feasible in light of these changed circumstances.

The anticipated completion of construction of the Project is later than originally expected. The completion deadline in the Lease Agreement was originally December 31, 2024. Because of the delay resulting from the economic challenges laid out above, and the expected continuing efforts

FORCHELLI DEEGAN TERRANA LLP

The Omni • 333 Earle Ovington Blvd., Suite 1010 • Uniondale, NY 11553 • 516.248.1700 • forchellilaw.com

December 9, 2024

Page 2 of 2

in updating/revising the plans for the Project and obtaining the necessary approvals, we request an amended completion deadline of December 31, 2027.

In addition, the employment covenant in the Lease Agreement takes effect as of December 31, 2024. We hereby request an extension of the employment covenant to December 31, 2027, to coincide with the anticipated completion of the Project.

Thank you for your courtesy and cooperation herein.

Very truly yours,

FORCHELLI DEEGAN TERRANA LLP

By: *John P. Gordon*
JOHN P. GORDON

cc: John E. Ryan, Esq.
Barry Carrigan, Esq.

*PROJECT ABSTRACT
TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY*

**Bridgeview Land Development LLC
FKA
Ocean Avenue Marina, INC
Project: 2802-21-14A**

Application Date: 9/1/21
Amended: 4/6/23
Amended:9/25/24 – New Total Project Costs

Contact: John Vitale

Applicant Name and Address:

Ocean Avenue Marina, Inc.
80 Waterfront Blvd.
Island Park, NY 11558

Project Address:

50 & 80 Waterfront Blvd.
Island Park, NY 11558

Project: The Applicant is proposing to demolish the two current buildings and construct one building located at 50 and 80 Waterfront Blvd, Island Park. The project will include construction of a 4 story residential apartment building, the second, third and fourth stories will consist of 117 one and two bedroom units of varying configurations and square footage. The project will include 74 one unit bedroom units averaging 807 square feet in size, and 43 two bedroom units averaging 1,147 square feet in size. The units will be constructed on top of a first floor parking structure with a total of 196 parking spaces. The property is approximately 3.58 acres and the new building will be approximately 135,406 square feet. The proposed development will also be significantly elevated and will raise the habitable spaces and equipment to approximately 18 feet above sea level.

Notes:

1. There are discontinued streets which will be included in the project but have not yet been signed section blocks and lot numbers.
2. The Agency will not be taking title to two underwater parcels.
3. The project is not located within the boundaries of the Village of Island Park.

Project Costs:

<u>Description</u>	<u>Amount</u>
Land and/or building acquisition	\$4,000,000

Building(s) demolition/construction	\$35,309,642
Site Work & Bulkhead	\$3,400,000
Machinery and Equipment	\$2,000,000
Legal Fees	\$175,000
Architectural/Engineering Fees	\$1,419,383
Financial Charges	\$4,956,000
Other (Licenses, Fees and Permits)	\$4,550,900
Total	\$55,810,925

	<u>Present</u>	<u>First Year</u>	<u>Second Year</u>	<u>Residents of LMA</u>
Full-Time	18	2	2	2
Part-Time	0	0	0	0

(Currently an existing catering hall)

Employment:

Facility employment is going down due to catering hall being demolished for the proposal of this new project.

Construction Jobs: 170

Retention of 2 FTE by year 1

Average Estimated Salary of jobs to be created: \$50,000

Average Salary Range for jobs to be created: \$50,000

Benefits Sought: Seeking 20 Year PILOT, Sales Tax Exemption, MRT

Benefit Analysis:

Mortgage: \$44,648,740.00 x .75% = \$334,865.55

Sales Tax Exemption Renovation, Furnishing and Fixture:

\$25,225,785.20 x 8.625% = \$2,175,723.97

Current Tax Information:

Section: 43, Block: 112, Lots:11 (12-14), 15, 16(17), 18(19-29)

Section: 43, Block: 119, Lots: 261, 262, 263,

Parcels: 7

SD- Island Park

Total Assessed Value: \$22,861

Total Full Value: \$2,286,100

Total Current Taxes: \$ 112,772.54

General 2024: \$53,878.71

School 2023/2024: \$ 58,893.83

Village: N/A

NEW Taxes When Built: \$784,932.22

NEW Land Only Value from Cronin Letter: \$55,736.00

Applicant Attorney: Peter Curry
IDA Transaction Counsel: Paul O'Brien

Bridgeview Land Development LLC
FKA
Ocean Avenue Marina, Inc
NEW DRAFT PILOT

50 & 80 Waterfront Blvd.
Island Park, NY 11558

Current Tax Information: (Not inclusive of any underwater parcels)
Section: 43, Block: 112, Lots: 11 (12-14), 15, 16(17), 18(19-29)
Section: 43, Block: 119, Lots: 261, 262, 263

Current Total Taxes Year: \$ 112,772.54
Estimated Taxes Once Built: \$784,932.22
Land Only Value from Cronin Letter: \$55,736.00

Year	Total
1	\$55,736.00
2	\$55,736.00
3	\$55,736.00
4	\$125,000.00
5	\$165,000.00
6	\$210,000.00
7	\$255,000.00
8	\$290,000.00
9	\$340,000.00
10	\$395,000.00
11	\$450,000.00
12	\$490,000.00
13	\$545,000.00
14	\$600,000.00
15	\$650,000.00
16	\$715,000.00
17	\$785,000.00
18	\$900,000.00
19	\$1,000,000.00
20	\$1,150,000.00

6/15/23 – DRAFT
6/20/23 – COUNTER PROPOSAL
9/17/24 – NEW PROPOSAL

This Pilot has NOT been approved by the Hempstead IDA Board



Peter L. Curry
Partner

Direct Dial: 516.227.0772
Direct Fax: 516.336.2208
pcurry@farrellfritz.com

400 RXR Plaza
Uniondale, NY 11556
www.farrellfritz.com

Our File No.
36062/105

November 26, 2024

Mr. Michael Lodato
Deputy Agency Administrator
Town of Hempstead Industrial Development Agency
350 Front Street
Hempstead, NY 11550

RE: 25 Wanser LLC 2021 Facility

Michael:

I am writing regarding the status of the project that 25 Wanser LLC ("25 Wanser") closed with the Agency in December, 2021. As you may recall, my client applied to the Hempstead IDA for economic assistance in connection with the development of a facility of approximately 391,241 square feet, consisting of 313 residential rental units, 20,900 square feet of commercial space, and garage parking for approximately 427 vehicles (the "Project"). 25 Wanser designed the Project to strictly comply with the then recently-enacted Article XLIII of the Building Zone Ordinance of the Town of Hempstead. As you may recall, the Town Board enacted that Article to add transit-oriented development to certain targeted areas, promote diverse populations and strengthen community identity. At the time of the December, 2021 closing, the Article was in full force and effect and 25 Wanser acquired the Project site. Subsequently, on September 20, 2022, the Town Board placed a moratorium on the submission, review, and approval of applications for site plan approval and building permit issuance submitted under Article XLIII. On November 19, 2024, the Town of Hempstead repealed Article XLIII without provision for the "grandfathering" of applications lawfully submitted to the Town prior to the issuance of the moratorium.

A review of the Lease and Project Agreement (the "Lease Agreement") executed in connection with the closing with the Agency confirms that a "force majeure" event has occurred which is preventing the construction of the Project from being completed by the "Completion Date" established in Section 3.6 of the Lease Agreement. Section 10.1(b) of the Lease Agreement defines "force majeure." In part, it states: "The term "force majeure" as used herein shall include, without limitation,... acts, priorities or orders of any kind of the government of the United States of America or of the State or any of their departments, agencies, governmental subdivisions (emphasis added) or officials... or any other cause or event not reasonably within the control of the party claiming such inability and not due to its fault..." A proviso to this language follows relating to the exclusion from "force majeure" for "...the Company's failure or inability to obtain any zoning, land use, site plan or similar governmental approval required for the construction, equipping and operation of the Facility." However, we maintain that the

Mr. Michael Lodato
November 26, 2024
Page 2

proviso only refers to a "failure or inability" when an approval process previously available remains available, and a project for some reason does not comply with the process.

25 Wanser remains committed to building this community. It has already invested over \$30,000,000 in acquiring the project site; architectural, engineering, legal and other professional fees; and closing with the IDA. Litigation has been initiated challenging the Town's actions the resolution of which 25 Wanser is confident will allow the project to proceed. Once approvals are received, it will construct a facility that will meet the goal of the Agency when it approved the Project – a modern transit-oriented, affordable, mixed-use multi-family housing and commercial community.

At this time, we request that the Agency forbear from defaulting 25 Wanser as a result of the above-described inability to meet the Completion Date established in the Lease Agreement, and consider approving a new Completion Date to be established once the litigation is resolved. We would be happy to meet with the Agency at your convenience and attend the next Board meeting to discuss this matter further.

Very truly yours,

Peter L. Curry

Peter L. Curry

PLC/an

cc: Mr. Douglas Partrick
Mr. Christopher Capece
Colleen Collins, Esq.
Ms. Christine Linsalato
Mr. Sean Sallie
Michael L. Faltischek, Esq.
John E. Ryan, Esq.
Paul V. O'Brien, Esq.

Adopted: November 19, 2024

Councilmember Miller moved the following resolution's adoption:

RESOLUTION CLASSIFYING THE REPEAL OF ARTICLE XLIII OF THE BUILDING ZONE ORDINANCE TITLED "TRANSIT-ORIENTED DEVELOPMENT AND RELATED DISTRICTS FOR NORTH LAWRENCE AND INWOOD," A TYPE I ACTION AND ADOPTING A NEGATIVE DECLARATION PURSUANT TO THE NEW YORK STATE ENVIRONMENTAL QUALITY REVIEW ACT

WHEREAS, the Town Board of the Town of Hempstead is empowered to amend the Building Zone Ordinance of the Town of Hempstead ("BZO") pursuant to Article 16 of the Town Law of the State of New York and Article XXXI of the BZO, as amended; and,

WHEREAS, the Town Board determined it is in the public interest to consider the repeal of Article XLIII of the BZO, titled "Transit-Oriented Development and Related Districts for North Lawrence and Inwood" (the "Proposed Action"); and,

WHEREAS, the Proposed Action is a Type I Action under the New York State Environmental Quality Review Act ("SEQRA"), Article 8 of the Environmental Conservation Law, and the implementing regulations thereto in 6 NYCRR Part 617, at §617.4(b)(2), involving "the adoption of changes in the allowable uses within any zoning district, affecting 25 or more acres of the district"; and,

WHEREAS, Type I Actions are subject to SEQRA review, including determining whether such actions involve potential significant environmental impacts pursuant to 6 NYCRR §617.7; and,

WHEREAS, the only discretionary approval identified for the Proposed Action is this Board's repeal of Article XLIII of the BZO, making this Board the only Involved Agency, as defined in 6 NYCRR §617.2(t), with respect to the Proposed Action; and,

WHEREAS, 6 NYCRR §617.6(b)(1) automatically assigns the role of SEQRA Lead Agency to this Board as the only Involved Agency with respect to the Proposed Action; and,

WHEREAS, this Board is responsible for determining significance in accordance with 6 NYCRR §617.7 as the SEQRA Lead Agency; and,

WHEREAS, Nelson, Pope and Voorhis, LLC ("NPV") prepared a Full Environmental Assessment Form (the "Full EAF"), dated June 19, 2024, for the Proposed Action on behalf of this Board to analyze the Proposed Action's potential for significant environmental impacts; and,

WHEREAS, in accordance with the criteria for determining significance as set forth in 6 NYCRR §617.7(c), this Board reviewed the relevant documents submitted in connection with the Proposed Action including, but not limited to, the Full EAF and the report dated June 19, 2024, regarding NPV's "Review of Article XLIII of the Building Zone Ordinance Transit-Oriented Development and Related Districts for North Lawrence and Inwood: Enacted May 7, 2019; Effective May 27, 2019" (the "NPV Report"); and,

WHEREAS, this Board has thoroughly analyzed the relevant areas of environmental concern to determine if the Proposed Action may have a significant adverse impact on the environment in accordance with 6 NYCRR §617.7(b)(3);

NOW, THEREFORE, BE IT,

RESOLVED, the Proposed Action is classified as a Type I Action pursuant to SEQRA and 6 NYCRR Part 617; and, be it further,

RESOLVED, the Proposed Action will not have a significant adverse impact on the environment, based on the information and analyses contained in the Full EAF, which is annexed hereto, the NPV Report, and other relevant documents and, accordingly, this Board, as the SEQRA Lead Agency, adopts a Negative Declaration for the Proposed Action pursuant to SEQRA and 6 NYCRR Part 617.

The foregoing resolution was seconded by Councilmember Goosby and adopted upon roll call as follows:

AYES: SIX (6)

NOES: NONE (0)

Councilmember Schneider abstained from voting

Adopted: November 19, 2024

Councilmember Miller moved following resolution's adoption:

RESOLUTION REPEALING ARTICLE XLIII OF THE BUILDING ZONE ORDINANCE OF THE TOWN OF HEMPSTEAD ENTITLED "TRANSIT ORIENTED DEVELOPMENT AND RELATED DISTRICTS FOR NORTH LAWRENCE AND INWOOD"

WHEREAS, pursuant to Resolution No. 662-2024, adopted June 4, 2024, a public hearing was duly called for on the 2nd day of July, 2024, at the Town Meeting Pavilion, Hempstead Town Hall, 1 Washington Street, Hempstead, New York, at 10:30 AM in the forenoon of that day, to consider the proposed enactment of Article XLIV of the Building Zone Ordinance to be titled "Rescission of the Transit-Oriented Development and Related Districts for North Lawrence and Inwood" of the Building Zone Ordinance; and,

WHEREAS, after consultation with the Town's environmental consultants and special counsel, there appear to have been fundamental, technical, and procedural shortcomings in the review leading to the adoption of Town of Hempstead Building Zone Ordinance Article XLIII entitled "Transit Oriented Development and Related Districts for North Lawrence and Inwood." In particular, it is evident that this review did not sufficiently or properly substantiate the site-specific purpose and the need for this legislation, and did not adequately define and analyze the anticipated impacts associated with potential development under the new zoning; and,

WHEREAS, after further deliberation of the current Building Zone Ordinance Article XLIII entitled "Transit Oriented Development and Related Districts for North Lawrence and Inwood," as amended, its enactment, the input received from the community since the inception of the moratoria, and the opinion of the Town's outside counsel, this Board finds it in the public interest to instead repeal Article XLIII of the Building Zone Ordinance of the Town of Hempstead entitled "Transit Oriented Development and Related Districts for North Lawrence and Inwood";

NOW, THEREFORE, BE IT,

RESOLVED, Article XLIII of the Building Zone Ordinance of the Town of Hempstead entitled "Transit Oriented Development and Related Districts for North Lawrence and Inwood" is repealed, and the Building Zone Ordinance shall read as follows:

* * *
Article XLIII. [Reserved]
* * *

and, BE IT FURTHER,

RESOLVED, the zoning regulations for the real property affected by Building Zone Ordinance Article XLIII shall revert

to the zoning regulations in effect for such real property prior to the adoption of Building Zone Ordinance Article XLIII and its amendment; and, be it further,

RESOLVED, this repeal shall take effect according to law, and the Town Clerk shall enter said repeal in the Minutes of the Town Board and the Ordinance Book and shall publish a copy of this resolution once in a newspaper having a general circulation in the Town of Hempstead, and file in her office an affidavit of such publication.

The foregoing resolution was seconded by Councilmember Goosby and adopted upon roll call as follows:

AYES: SIX (6)

NOES: NONE (0)

Councilmember Schneider abstained from voting



SELECT A TOWN

Developers sue Town of Hempstead over transit-oriented project delays

Posted October 4, 2024

At a meeting on Sept. 20, 2022, 100 Five Towns residents spoke in favor of a six-month moratorium on the transit-oriented development districts in Lawrence and Inwood. Now the district is sparking new controversy over the town's delay in processing applications for the area. (https://gamma.creativecircledn.com/liherald/original/20241003-142907-016-98896U%20Heatherwood%20Lawsuit%2010_3_CB_Newsprint%20CMYK.JPG)

At a meeting on Sept. 20, 2022, 100 Five Towns residents spoke in favor of a six-month moratorium on the transit-oriented development districts in Lawrence and Inwood. Now the district is sparking new controversy over the town's delay in processing applications for the area.

KEPHERD DANIEL/HERALD

By Parker Schug (mailto:pschug@liherald.com)

Two Five Towns transit-oriented development districts continue to be a point of contention, this time for the developers who are seeking approval to break ground five years after the 2019 zoning change that made way for new residential and minor industrial development near mass transit stations.

Heatherwood Communities LLC (https://heatherwood.com/), of Commack, a firm that builds multifamily residential developments, filed a lawsuit in Nassau County Supreme Court (https://ww2.nycourts.gov/COURTS/10JD/nassau/supreme.shtml) on Sept. 10, claiming that the Town of Hempstead's failure to appoint a design review board has stalled Heatherwood's plans for the new districts, Colleen Collins, general counsel for Heatherwood, wrote in an email.

In 2019, the town approved 11.7 acres near the Lawrence Long Island Rail Road Station and nine acres near the Inwood LIRR station to become transit-oriented development districts.

The purpose, as written in the town's building zone ordinance, was to offer people living close to mass transportation a lively community.

The ordinance, titled "Transit-Oriented Development District for North Lawrence and Inwood, (https://www.liherald.com/fivetowns/stories/north-lawrence-transit-oriented-development,210305?)" stated: "Having transit-oriented development within walking distance of the Lawrence and Inwood LIRR train stations, with appropriate design elements, will achieve multiple goals: encourage walking and bicycling; increase transit ridership; emphasize mixed-use, pedestrian-oriented development; reduce potential automobile dependency associated with new land uses by locating multiple destinations within close proximity; and support a larger commercial tax base for North Lawrence and Inwood."

Less than two years later, Heatherwood proposed a five-story, mixed-use building with more than 300 residential units and garage parking for more than 400 vehicles, to be built on Wanser and Bayview Avenues in Inwood.

"To date, petitioners have fully complied with the TOD Ordinance governing provisions and its procedures to obtain the requisite Town agency approvals for various phases of their project," the plaintiff — Heatherwood, represented by the law firm Ruskin Moscou Faltischek — wrote in the petition against the town.

Heatherwood had considered expanding Inwood years before, but only acted on the idea once the area was rezoned to transit-oriented development, the company wrote in the petition.

(https://liheraldbanners.creativecirclemedia.com/2024/10/04/developers-sue-town-of-hempstead-over-transit-oriented-development) Heatherwood's plan came to a halt as a six-month moratorium was put in place on projects in the 2019 rezoning change. More than 100 Five Towns residents attended a town hearing to voice their fear of overdevelopment. Several extensions of the moratorium kept it in effect until June 18 of this year.

Heatherwood spent over \$30 million on the proposed project, and followed the procedure for submitting an application, but the town has yet to do its part, Heatherwood wrote in the petition.

The town's 2019 building zone ordinance states, "Applicants proposing development in the TOD District have the opportunity to receive an expedited approval process by having the projects initially reviewed by a Town-appointed Design Review Committee (DRC) for advisory comments and assistance with preparing and filing compliant submissions with the Building Department."

Heatherwood is seeking "appointment of design review board," Collins wrote in her email, and the expedited review and approval suggested by the town, Heatherwood wrote in the petition.

No court date has been set, because the town has yet to respond to the lawsuit.

Representatives of the town and the Town of Hempstead Industrial Development Agency said they do not comment on pending litigation.

Comments

Report an inappropriate comment (/report_item.html?sub_id=210460&referring_url=%2Ffivetowns%2Fstories%2Fdevelopers-sue-town-transit-oriented-project-delays%2C210460)

0 comments

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SPONSORED CONTENT

Discover the Beauty of Suffolk County Parks This Fall and Winter (/fivetowns/stories/discover-the-beauty-of-suffolk-county-parks,211564)

Mortgage Contingency: What Every Home Buyer Needs to Know and Seller Should Look Out For (/fivetowns/stories/mortgage-contingency-attorney-anthony-nozzolillo,211468)

3 ways Rockville Centre Auto Repair makes its customers lives easier (/fivetowns/stories/rockville-centre-auto-repair-customer-service,211320)

OTHER ITEMS THAT MAY INTEREST YOU

Final day to donate to NEST food drive (/fivetowns/stories/thanksgiving-food-drive-debra-mule-nest,211563)

Lynbrook Board of Education meeting highlights student achievements and previews upcoming production of 'Grease' (/fivetowns/stories/education-board-awards-students,211556)

Lynbrook Fire Department demonstrates new fire suppression technology (/fivetowns/stories/fire-agent-helps-department,211555)

New York State Attorney General Office of Special Investigation opens investigation into Wantagh fatal accident (/fivetowns/stories/pedestrian-fatally-struck-in-wantagh,211543)



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Direct Dial: (214) 373-5233
E-Mail: tina.barry@macerich.com

December 9, 2024

VIA EMAIL (arlyeam@hempsteadny.gov)

Arlyn Eames, Deputy Financial Officer
Town of Hempstead Industrial Development Agency
350 Front Street
Hempstead, New York 11550

Re: **IDA Approval of Tenant Sublease
Valley Stream Green Acres LLC 2015 Facility
2034 Green Acres Road South, Valley Stream, NY 11581**

Dear Ms. Eames:

In accordance with instructions from Daniel Baker of Greenberg Traurig LLP, attached please find sent directly to you a copy of the tenant sublease for your approval in accordance with Section 9.3 of the Lease Agreement dated May 1, 2015 for the above referenced location ("Valley Stream Green Acres Lease") related to the following:

- **Size of Premises:** 2,170 square feet
- **Tenant:** Aldo U.S. Inc., a Delaware corporation d/b/a Aldo
- **Address:** 1103 Green Acres Mall, Valley Stream, NY 11581
- **Estimated employees:** 9 FTEs (5 full-time and 7 part-time)
- **Estimated average salaries:** \$290,000 annually.

Also enclosed is a chart regarding the corresponding tenant sublease provisions compared to the provisions listed in Exhibit G of the Valley Stream Green Acres Lease as indicated in Nancy Rendos' 7/15/15 memo to you.

Please note, there is no NDA requested in connection with this Lease.

Please confirm your approval of the lease and execution of the resolution by the TOHIDA approving the lease by a reply email to me so I may proceed with execution of the tenant sublease as soon as possible. If you have any questions in the meantime, please do not hesitate to contact me at 214.373.5233.

Sincerely,

Tina Barry, Paralegal

cc: Daniel J. Baker, Esq., via email (dan.baker@gtlaw.com)
Edie Longo, edielon@hempsteadny.gov (with attachments)
Terance Walsh, Nixon Peabody, via email twalsh@nixonpeabody.com (with attachments)
Fareeha Khan, Nixon Peabody, via email fkhan@nixonpeabody.com (with attachments)
Emma Feary, Nixon Peabody, via email efeary@nixonpeabody.com (with attachments)
Eric Brenner, Nixon Peabody, via email ebrenner@nixonpeabody.com (with attachments)
Nancy Rendos (via email nancy.rendos@macerich.com)
Joe Floccari (via email joe.floccari@macerich.com)

CEO's REPORT
December 17, 2024

**Indicates new proposal not included in prior reports*

ACTIVE PROJECTS:

Ocean Avenue Marina, Inc. – The developer intends to demolish the existing catering hall and construct two buildings at 50 & 80 Waterfront Blvd., Island Park. The new apartment complex will be four stories, 135,406 square feet, housing 117 units (74 one-bedroom units and 43 two-bedroom units). The first floor will provide 196 parking spaces with the remaining three floors providing the aforementioned rental units. Project costs are \$41.143 million. The developer seeks a 20-year PILOT, Sales Tax Exemption and Mortgage Recording Tax Exemption. Contact: Peter Curry, Esq., Dylan Vitale, owner. An Inducement Resolution was adopted on 7/18/2023. A hearing was held on October 30, 2024.

Sunrise of Oceanside NY Propco, LLC – The vacant project site located at 374 Atlantic Avenue, Oceanside would be developed into an 84-unit, first class assisted living facility, with associated parking and site improvements. The approximate unit breakdown would be 34 one bedroom/studios and 50 two-bedroom units. The site would be 77,433 square feet of floor space with 52 on-site parking spaces. The project would provide assisted living, memory care and coordination of hospice care among other services. Additionally, the development will include a 220 square foot spa on each of the three floors, a 553 square foot beauty salon, a 420 square foot exercise room, an 832 square foot entertainment area, a 590 square foot area for wet activities, a 158 square foot reflection area and a 4,743 square foot dining room, as well as a bistro.

Baldwin Jaz, LLC - The proposed project seeks to redevelop the properties located at 2253 Grand Avenue & 2292 Harrison Avenue in Baldwin. The property was previously used as a car lot and will be developed into a multiple family transit-oriented site. The project would include 215 residential units (47 studios, 132 one-bedrooms and 36 two-bedroom units) on a 74,488 square foot site. Project will include a ground floor restaurant and retail space (5000 square feet) with 251 on-site parking spaces. Project costs are estimated to be \$106.1 million with 8.5 full-time job equivalents added. The developer and the IDA have agreed to seek a 30-year PILOT, sales tax exemption and mortgage recording tax waiver. This project was induced 9/20/22, The project was re-induced in April 2023 with minor changes to project. The project was given a 30-year PILOT, Mortgage recording Tax Exemption and Sales Tax Exemption. The authorizing Resolution was adopted 5/23/23. The developer is currently seeking a delay to close due to financing costs. The closing will probably be held in the beginning of 2025. Contacts: Elizabetta Coschignano & Kenneth Breslin.

Conklin Estates - The developers seek to construct sixteen 2-story, 16- units of market rental housing development located at 37 Conklin Ave, Woodmere. There will also be parking on the ground level. The building area will be approximately 24,092 square feet and there will be 42 total parking spaces on the site. This will be on approximately .8242 acres. The unit will be as follows: 12-2 bedrooms, 2 bath units and 4-3 bedrooms, 2.5 bath units. This is considered a transit orient development due to its proximity to the LIRR. The project costs are \$5.5 million. This project was induced at the October 2023 Meeting. A public hearing was held on December 20, 2023. An authorizing resolution was adopted on January 23, 2024. Contact: Dan Deegan, Esq. We are awaiting a closing date.

2283 Grand Avenue LLC – This project seeks to construct a four-story housing project consisting of twelve one-bedroom units and forty-two two-bedroom units in this 55,566 square foot residential building proposal. Total costs are \$27 million. The existing 11,000 square foot building will be demolished to permit the erection of the 70,863 square foot building. The project is on the Board Meeting Agenda for September. Contacts: Gregory DeRosa, Peter Curry, Esq.

106 Broadway Freeport – the applicant seeks to construct 80 units of affordable housing on a vacant land currently owned by the Refuge Apostolic Church of Christ. The \$14.892 million project lies on .69 acres in Freeport Village. The apartments consist of 4 one bedrooms, 4 two bedrooms each at 30% of AMI, Section 8; 48 of one-bedroom units of 50% of AMI (40 of which are Frail Elderly, Senior); 23 one-bedroom units at 60% of AMI and a unit for the superintendent. The applicant seeks a 20-year PILOT, sales tax exemption and mortgage tax waivers. This project was Induced at the September 2023 Board Meeting. We are waiting to schedule a public hearing. Contact: Dan Deegan, Esq., John Gordon, Esq, Principal & Barbara Murphy.

AIREF JFK IC, LLC – The applicant intends to demolish a single-family home on Cerro Street in Inwood, along with an adjacent piece of property, and construct an approximately 68,016 square feet one-story warehouse/distribution center. The project will include loading docks and 68 parking stalls of which two will be equipped as electric vehicle charging stations. This project was induced on 12/19/23, a public hearing was held on 1/10/2024. We are awaiting a closing date. Contact: James R. Murray

Avalon Rockville Centre Phase I – Located at 80 North Centre Avenue, Rockville Centre. This IDA project was the construction of a 165 unit multi-family residential community comprised of four stories and a one structure for parking. This existing project's PILOT is set to expire in 2026. The developer seeks an additional ten years on the PILOT Agreement. The developer will upgrade units and common areas. An additional commitment in improvements of \$3 million will be made over the next five to seven years. Contact: Jon Vogel, Senior VP (212-309-2985), John Chillemi, Esq., (516-663-6619) Michael Faltischek (663-6619).

INACTIVE PROJECTS:

283-287 Fulton Avenue, LLC – The property is located on the intersection of Fulton Avenue & Front Street, Hempstead. The building has three floors. The first floor has 4,200 square feet, the second & third 3,100 square feet each. The developer seeks to round off the second & third floors to 4,200 square feet to match the first floor. Project costs are projected to be ten million dollars. The renovation would convert the current office space to ten units of two-bedroom apartments. The retail space on the ground floor would remain as the situs of the property abuts the Terrace Avenue Poverty Census Tract and, therefore, qualifies for the exemption for retail. The developers are awaiting final approval from the village which has been delayed due to the Covid-19 and the death of one of the developers. The project is moving forward. Taxes are currently \$65,000. Contacts: Michael Mitchell (816-8994). Attorney: Dan Baker, Esq. of Greenberg Traurig (516-629-9610).

The Meadowood Properties – Developer seeks to construct twenty (20) units of residential rental housing on property located on Newbridge Road in East Meadow which had been owned by St. Raphael's Church. The two buildings will be for fifty-five (55) and older. The current taxes on the underdeveloped land are \$20,000. Project costs are approximately \$5.8 million. Contact: James Neisloss (917 -838-4664), Negus, Esq. of Mclaughlin & Stern, LLP (516-467-5431). Dan Deegan, Esq.

Confidential Evaluation of Board Performance 2024 - TOH IDA

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Board members have a shared understanding of the mission and purpose of the Authority.				
The policies, practices and decisions of the Board are always consistent with this mission.				
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.				
The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.				
The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.				
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence, pressure or self-interest.				
Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.				
Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.				
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.				
The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.				
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.				
Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.				
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.				
The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.				
The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.				
Board members demonstrate leadership and vision and work respectfully with each other.				

Date Completed: _____

Summary Results of Confidential Evaluation of Board Performance 2024 – TOH IDA

Criteria	Agree	Somewhat Agree	Somewhat Disagree	Disagree
Board members have a shared understanding of the mission and purpose of the Authority.	#	#	#	#
The policies, practices and decisions of the Board are always consistent with this mission.				
Board members comprehend their role and fiduciary responsibilities and hold themselves and each other to these principles.				
The Board has adopted policies, by-laws, and practices for the effective governance, management and operations of the Authority and reviews these annually.				
The Board sets clear and measurable performance goals for the Authority that contribute to accomplishing its mission.				
The decisions made by Board members are arrived at through independent judgment and deliberation, free of political influence or self-interest.				
Individual Board members communicate effectively with executive staff so as to be well informed on the status of all important issues.				
Board members are knowledgeable about the Authority's programs, financial statements, reporting requirements, and other transactions.				
The Board meets to review and approve all documents and reports prior to public release and is confident that the information being presented is accurate and complete.				
The Board knows the statutory obligations of the Authority and if the Authority is in compliance with state law.				
Board and committee meetings facilitate open, deliberate and thorough discussion, and the active participation of members.				
Board members have sufficient opportunity to research, discuss, question and prepare before decisions are made and votes taken.				
Individual Board members feel empowered to delay votes, defer agenda items, or table actions if they feel additional information or discussion is required.				
The Board exercises appropriate oversight of the CEO and other executive staff, including setting performance expectations and reviewing performance annually.				
The Board has identified the areas of most risk to the Authority and works with management to implement risk mitigation strategies before problems occur.				
Board members demonstrate leadership and vision and work respectfully with each other.				

Name of Authority: TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY

Date Completed: _____

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

CONTRACT WITH MASSA & ASSOCIATES, INC.

WHEREAS, the Town of Hempstead Industrial Development Agency deems it necessary to have all financial information reviewed and audited by a certified public accountant and actuary firm and;

WHEREAS, the governmental Accounting Standards Board has released a statement establishing standards for the measurement, recognition and display of post-employment benefits, expenditures and related liabilities other than pensions; and

WHEREAS, the Agency has selected the actuary firm of Massa & Associates Inc. to enter into a contract for review year 2024 with the IDA to prepare all reports, statements and updates related to the post-employment benefits of all employees as required by the GASB 74/75,

NOW, THEREFORE, BE IT

RESOLVED, the Town of Hempstead Industrial Development Agency hereby retains Massa & Associates, Inc., 100 North Centre Avenue, Suite 400, Rockville Centre, NY 11570, as the actuary firm for the Agency, subject to the approval of a contract as to form by Agency Counsel, for an amount not to exceed \$2,126 for the post-employment benefit reports, statements and updates for the 2024 Audited Financial Statements

Adopted:

Ayes:

Nays:

Resolution Number: 047-2024

Chairman: _____

**AGREEMENT BETWEEN MASSA & ASSOCIATES, INC.
AND THE TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY
REGARDING ACTUARIAL SERVICES**

This Agreement is made and entered into this _____ day of _____, 2024, by and between Massa & Associates, Inc. (hereinafter called the “Actuaries”) and the Town of Hempstead Industrial Development Agency (hereinafter called “TOH Industrial Development Agency”). This agreement specifies the services that will be provided by the Actuaries for the Postemployment Health Insurance Benefits for employees of the TOH Industrial Development Agency.

Actuarial Services

The Actuaries will determine costs and liabilities as of December 31, 2024. These costs and liabilities will be used to create a report subject to requirements of GASB 74/75. The report will provide all information required by the accountants for the TOH Industrial Development Agency.

The Actuaries will issue the report in a time frame that is acceptable to the TOH Industrial Development Agency. After the report has been issued, the Actuaries will make it a priority to provide supplementary information and confirmations requested by the accountants. The report will be issued and all required information will be provided to the accounts no later than March 1, 2025.

Fee for Services

The fee for these services is \$2,126. It will be payable after all of the services above have been completed.

The parties have caused this Agreement to be executed by their duly authorized officers on this _____ day of _____, 2024.

Massa & Associates, Inc.

By: _____

Title: _____

Date: _____

Town of Hempstead Industrial Development Agency

By: _____

Title: _____

Date: _____

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

CONTRACT WITH SHEEHAN AND COMPANY
2024/2025

WHEREAS, the Town of Hempstead Industrial Development Agency deems it necessary to have all financial information reviewed and audited by a certified public accountant and;

WHEREAS, the Agency has selected the firm of Sheehan and Company to audit the financial records of the Agency for the calendar year of 2024 and;

WHEREAS, Sheehan and Company will enter into a contract with the IDA to file all necessary tax documents for 2024, to file the Annual Financial Statement with the State of New York for 2024, to furnish the Board with audited financial statements for 2024, as well as to review of the agency's financial records for the calendar year of 2025 on a quarterly basis, and to assist with the preparation of the Budget and State Report filing in 2025.

NOW, THEREFORE, BE IT

RESOLVED, the Town of Hempstead Industrial Development Agency hereby retains Sheehan and Company, 165 Orinoco Drive, Brightwaters, as the auditors for the Agency, subject to the approval of a contract as to form by Agency Counsel, for an amount not to exceed \$30,300.00 for the filing of all necessary tax documents for 2024, the filing of the Annual Financial Statement with the State of New York for 2024, the furnishing to the Board with audited financial statements for 2024, as well as reviewing the agency's financial records for the calendar year of 2025 on a quarterly basis, and assisting with the preparation of the Budget and State Report filing in 2025.

Adopted:

Ayes:

Nays:

Resolution Number: 048-2024

Chairman

165 Orinoco Drive
Brightwaters, NY 11718
T: 631.665.7040 | F: 631.665.7014

15 South Bayles Avenue
Port Washington, NY 11050
T: 516.883.5510 | F: 516.767.7438

www.sheehancpa.com

October 28, 2024

To the Board of Directors and Management
Town of Hempstead Industrial Development Agency
350 Front Street
Hempstead, New York 11550-4037

We are pleased to confirm our understanding of the services we are to provide Town of Hempstead Industrial Development Agency (the Agency or the Organization), a component unit of the Town of Hempstead, New York, for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the Agency, and the disclosures, which collectively comprise the basic financial statements of the Agency as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement the Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Agency's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (U.S. GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Proportionate Share of the Net Pension Liability

- Schedule of Pension Contributions
- Schedule of Changes in the Agency's Total Other Postemployment Benefits (OPEB) Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the Agency's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Budgetary Comparison Schedule

We have also been engaged to audit the Schedule of Cash, Cash Equivalents, and Investments of the Agency as of December 31, 2024, as required by Section 2925 of the New York State Public Authorities Law and Section 201.3 of the New York State Public Authorities Law (collectively, the Investment Guidelines).

For purposes of this engagement letter, the basic financial statements and Schedule of Cash, Cash Equivalents, and Investments of the Agency are referred to collectively as "the financial statements".

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Agency and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional

disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to those inquiries.

We have identified the following significant risk of material misstatement as part of our audit planning:

- Management override of controls

Please note that the risk assessment process is fluid throughout the engagement and modifications may be made to our identification of significant risks during the audit process.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

The audit documentation for this engagement is the property of Sheehan & Company, CPA, PC (Sheehan) and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Sheehan personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Nonattest Services

We will provide the following additional nonattest services:

- We will assist in the drafting of the financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. The responsibility for the financial statements and all representations contained therein remains with management and those charged with governance.
- We will maintain detailed depreciation schedules for the Agency based on information provided by management, including the assignment of asset lives, salvage values and depreciation methods.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the services previously defined. We, in our sole professional

judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You are responsible for all management decisions and for performing all management functions and for designating an individual possessing suitable skill, knowledge and/or experience to oversee the nonattest services we will provide. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. You are responsible for evaluating the adequacy and results of the above nonattest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Agency or its financial statements as a result of these services.

By signing this engagement letter, we have assumed that you are the person responsible for these nonattest matters of the Agency from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to any non-audit services we may provide. You will be required to acknowledge in the management representation letter our assistance with any non-audit services and that you have approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee any non-audit services we may provide by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management agrees to indemnify Sheehan for any damages, including attorney fees, caused in whole or part, by the Organization's failure to fulfill these responsibilities, including from any negligent or intentional misrepresentations made by the Organization or Management, or its affiliates, officers, directors or employees in the management representation letter, or in connection with the services provided under this engagement letter.

Client Promises

The Agency hereby promises that it will make every diligent effort to maintain proper books and records that accurately reflect its business activities that will be completely truthful with Sheehan and that Sheehan may rely upon both oral and written statements and responses to questions. The Organization further promises to immediately advise Sheehan if it becomes aware of any inaccuracy in its recordkeeping or dishonesty in any of its business dealings, including its statements to Sheehan. The Agency acknowledges that the promises are the cornerstone of its relationship with Sheehan., are made to induce Sheehan to accept this audit engagement and that Sheehan would not accept this engagement without such promises.

Electronic Signatures and Copies

All parties to this agreement agree that a digital signature shall be effective to prove each party's agreement to the terms of this document. An electronically transmitted signature to this agreement, if included, will be deemed an acceptable original for purposes of consummating this agreement and binding the party providing such electronic signature. Furthermore, the parties agree that the terms of this agreement may be proved through an electronic facsimile, including a scanned electronic copy in Portable Document Format (PDF) or other digital format and that no original hard-copy document need be retained to prove the terms of this agreement. This agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record.

E-mail Communication

Sheehan disclaims and waives, and you release Sheehan from, any and all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by Sheehan in connection with the services we are being engaged to perform under this agreement.

Mediation Provision

Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third-party, acceptable to both parties, shall be appointed to mediate and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Offers of Employment

At any time during the course of our engagement hereunder, should management offer an employee of Sheehan a position of employment within the Agency or any affiliated or related organizations, or enter into substantive discussions with such an employee concerning possible employment by the Organization, we request that we be notified of your intentions immediately. Professional standards require that we remain independent and any offers of employment to a current employee of Sheehan may impede that independence. As a result, additional procedures may be required to ensure the independence and integrity of management's financial statements and that may result in additional costs.

The Agency acknowledges that Sheehan has incurred significant costs in recruiting and training its personnel. Therefore, without the prior written consent of Sheehan, the Agency agrees not to recruit or hire any Sheehan personnel. In the event that the Agency hires any Sheehan employee, the Agency agrees to pay Sheehan a fee of 35% of the employee's current base salary at Sheehan as liquidated damages to cover the cost of replacing such employee. This fee is due upon notification to Sheehan that the employee has been hired.

Damages Limited to Lesser of Actual Damages or Fees Paid

By signing this engagement letter, you agree that our liability arising from this engagement shall be limited to the lesser of any actual damages which may have been caused by our negligent acts or omissions, or the amount of the fees which you pay for our services for this engagement.

Hosting Services

As an attest client, Sheehan cannot retain your documents on your behalf. This is in accordance with ET 1.295.143 of the *AICPA Code of Professional Conduct*. Management accepts responsibility for the Agency's own financial and non-financial information system as well as its own electronic security and back-up services for data or records. Management acknowledges that Sheehan does not take custody of or store the Agency's data or records and that the Agency will be provided with a copy of all such data and records at the conclusion of the engagement such that the Agency's records are complete.

Use of Portals for Transmitting Data and Information

Sheehan's online portal is used solely to transmit data and is not intended to store the Agency's information. The Agency is responsible for downloading any deliverables and other documents from the portal that it wishes to retain for its own records. After approximately 30 days, data and other content will be removed from the portal automatically.

Reporting

We will issue a written report upon completion of our audit of Agency's financial statements. Our report will be addressed to the Board of Directors of the Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Agency is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Engagement Administration, Fees and Other

We understand that your employees will prepare all confirmations or schedules we request and will locate any invoices and other documents selected by us for testing.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sheehan and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sheehan personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Stephanie Handel, CPA and Alyson Terwilliger, CPA are the engagement partners and are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Audit fieldwork is expected to begin by early February 2025 and a draft of the financial statements is expected to be delivered approximately 4-5 weeks after the receipt of all requested information. Issued financial statements are expected to be delivered by March 26, 2025. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be **\$30,300**. This fee assumes there are no significant changes to the Agency's internal control structure and no significant impact of any new GASB pronouncements to the Agency. Should this occur, a new fee estimate will be discussed and arrived at before any work commences. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will schedule the engagement based in part on deadlines, working conditions and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents and preparing confirmations. If your personnel are unavailable to provide the necessary assistance in a timely manner it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Should this occur, a new fee estimate will be discussed and arrived at before any work commences.

Our stated fees for this engagement, as set forth in this Agreement, may increase to the extent Sheehan is required to perform additional work to assist your personnel or reperform work as a result of being provided inaccurate documents or schedules.

We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) or increase our fees as set forth in this Agreement without first discussing the same with the Agency, and obtaining approval, which approval will be reflected through a written change order or additional engagement letter for such additional work.

The fees are based upon time required by the individuals assigned to the engagement. Individual hourly rates vary according to the degree of responsibility involved and skill required. Bills for services are due when rendered and interim billings may be submitted as work progresses. This estimate does not include additional services outside the scope of the work described above, that will be billed at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of personnel assigned to your engagement.

Our rates are currently as follows:

Partners	\$475
Directors	\$400
Managers	\$310 - \$360
Supervisors	\$230 - \$295
Seniors/Semi-seniors	\$200 - \$220
Staff	\$140 - \$175
Bookkeeping	\$150 - \$175
Administrative	\$140

If, as a result of our services to you with respect to our engagement, we are required or requested by government regulation, subpoena, or other legal process to provide information or documents to you or a third-party, or to provide our personnel as witnesses, in connection with legal or administrative proceedings in which we are not a party, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such requests or demands. Nothing herein, however, is intended to relieve us of our duty to observe the confidentiality requirements of our profession.

No legal proceeding or action, regardless of form, with respect to a claim arising out of or relating to the services provided under this agreement may be brought by either of us more than one year after the date of delivery of the report(s) and/or tax returns contemplated by this engagement.

This agreement shall be governed by the law of the State of New York without regard to choice of law principles. Any action brought in connection with, arising from or relating to this Agreement, shall be brought exclusively in the federal or state courts located in New York, county of New York and the parties hereby irrevocably consent to the jurisdiction of such courts. We reserve the right to amend any of the terms in this letter at any time as a result of any changes in laws or regulations affecting the accounting profession, which may preclude us from providing the services described in this letter on the terms we have agreed upon.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Agency and management and that no other person, organization or entity shall be authorized to enforce the terms of this engagement.

This letter comprises the complete and exclusive statement of the agreement between us, superseding all proposals oral or written and all other communications between us and may be modified only by a writing signed by our firm and the Agency. If any provision of this letter is determined to be unenforceable, all other provisions shall remain in force.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Sheehan & Company C.P.A., P.C.

Enc.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Hempstead Industrial Development Agency.

Board Member Signature: _____

Title: _____

Management Signature: _____

Title: _____



CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

November 29, 2022

To The Owners of Sheehan & Company CPA P.C. and the Peer Review Committee of the Pennsylvania Institute of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Sheehan & Company CPA P.C. (the firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sheehan & Company CPA P.C. in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sheehan & Company CPA P.C. has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

PROCUREMENT OF ADVERTISING/MARKETING FIRM
Giovatto Agency
2025 Contract

WHEREAS, the Advertising/Marketing Committee of the Town of Hempstead Industrial Development Agency (TOHIDA) makes a recommendation to the full board at meeting on December 17, 2024 to hire Giovatto Agency, 307 West Penn St., Long Beach, NY, 11561 to host and maintain the TOHIDA website and;

WHEREAS, the budget has been allocated for hosting and maintenance of the TOHIDA website, for an amount not to exceed \$5,000.00 for the calendar year 2025;

NOW, THEREFORE, BE IT

RESOLVED, that the Town of Hempstead Industrial Development Agency has chosen to enter into a contract with Giovatto Agency, 307 West Penn St, Long Beach, NY, 11561, for the period beginning January 1, 2025 – December 31, 2025, to host and maintain the TOHIDA website, for an amount not to exceed \$5,000.00 for the calendar year 2024, subject to approval of a contract as to form by Agency Counsel.

Adopted:

Ayes:

Nays:

Resolution Number: 049-2024

Chairman

Giovatto Agency

307 W. Penn St., Long Beach, NY 11561

2025 Agency of record Terms of Agreement for the Town of Hempstead

Industrial Development Agency (TOHIDA)

This agreement confirms that Giovatto advertising agency is appointed as marketing advertising and sales promotion agency of record for the Town of Hempstead Industrial Development Agency (TOHIDA)

The following terms will apply:

1) This agreement with the Giovatto agency shall become effective January 1, 2025, and shall continue for a minimum of one (1) year, unless terminated on at least (30) days prior by written notice given to the Town of Hempstead Industrial Development Agency, or by Giovatto agency.

Such notice of termination shall be sent by registered or certified mail, return receipt requested, to the principal place of business of the party to whom such notice is directed. In the event of giving such notice of cancellation, Giovatto agency shall nevertheless continue to receive the remuneration earned pursuant to this agreement during such (30) day to the date of termination of all advertising.

2) For Creative, preparation and Production, Giovatto agency will prepare a cost estimate. When TOHIDA shall evidence its approval of a written estimate submitted by the Giovatto agency by signing and approving the same, Giovatto agency may enter into contracts.

3) All advertising run in all media, including but not limited to newspapers, magazines, billboards, radio and television, Internet, will be placed through Giovatto agency and all media billing will be sent directly to the Giovatto agency and Giovatto agency will bill out Media costs to the Town of Hempstead IDA, at the gross rate. Media billing will be sent to the Town Of Hempstead IDA at the end of each month; payment is requested within (7) days of receipt.

4) If upon TOHIDA requests, media contracts are taken out and client-agency relations are severed, TOHIDA agrees to pay "short rate" on any outstanding contract obligations.

5) The Giovatto agency will perform the following services for TOHIDA in connection with the planning, preparation, and placing of advertising and marketing materials:

- a. Review your services and your marketing strategies.
- b. Analyze your present and potential markets and marketing objectives.
- c. Create, prepare and submit for your review and approval advertising and marketing materials.
- d. Employee on your behalf our knowledge of available media and means that can be profitably used to advertise and promote your services.
- e. Write, design, illustrate or otherwise prepare your advertisement and marketing materials, including commercials, radio or TV to be broadcast or other appropriate forms of advertising and marketing materials subject to your approval.
- f. What is the space, time or other means to be used for your advertising and handle media billing and payments endeavoring to secure the most advantageous rates available, subject to your approval?

6) The proposed annual budget is to be allocated to media insertions, creative, and production expenses.

7) Payment terms for creative and production charges will be invoiced to TOHIDA on a per project basis; payment is requested within (seven) days from receipt of invoice.

8) As between you and us, all advertising material prepared by the Giovatto agency and accepted and paid for by TOHIDA for use in advertising here will become TOHIDA property. It is understood that there may be limitations on the use and ownership of materials by virtue of the Rights of the third-party. We will advise you of the existence of such limitations.

If the above accordance with your understanding and agreement, kindly indicate your consent here too by signing in the place provided below on both copies enclosed here in and returning one copy to us

Giovatto agency by full:_____ Date:_____

Accepted and agreed: Town of Hempstead Industrial Development Agency (TOHIDA)

By full: _____ Date:_____

Amended
RESOLUTION
Town of Hempstead
Industrial Development Agency

Accepting the Proposal of Todd Shapiro Associates
To Provide Consulting Services to the Agency

WHEREAS, the Agency's mission is to enhance job opportunities, health, prosperity and general welfare in the Town of Hempstead, and

WHEREAS, consistent with its mission, the Agency works with the economic development community to attract business and industry to the Town, and

WHEREAS, the Agency is seeking to increase its contact with business and labor leaders, developers and local media, and

WHEREAS, in an effort to increase its contact with the above-mentioned groups, the agency is seeking the services of a consultant with experience in matters involving industrial development, government operations, media relations and public relations, and

WHEREAS, Todd Shapiro Associates, Inc., 380 N. Broadway, Ste. 310, Jericho, New York 11753, (billing: 62 Sackett Street, Hicksville, New York) has proposed a contract with the Agency to provide a continuation of their consulting services for the terms under which such services shall be provided,

NOW, THEREFORE, BE IT

RESOLVED, December 17, 2024, the said Todd Shapiro Associates, Inc. (hereinafter "the consultant") shall provide consulting services to the agency pursuant to the following terms and conditions;

1. The consultant shall provide advice to the Agency's CEO with respect to marketing, media and public relations for the Agency including, but not limited to, the development of advertising messages and the placement of advertising in the print and electronic media, and shall act as the Agency's spokesperson if necessary.
2. The consultant will prepare, and retain agency approval for, distribution of press releases for all induced and closed projects, including quotes from applicants and photos of the project during construction and after completion, and shall attend all scheduled Agency board meetings.

3. The consultant will prepare and upload posts to social media, including Instagram, Twitter and Facebook. The consultant will be required to post a minimum of ten social media posts per month, including on the IDA website. All social media posts will be approved by the Agency prior to being posted.
4. The consultant will, from time to time, organize and produce luncheons and/or breakfast events to support the mission of the Town of Hempstead IDA, inclusive of handling outreach, invitations, and sponsors.
5. For their services, the consultant shall be paid no more than a total of \$30,000.00, at the rate of \$2,500.00 per month. Such payments shall be made, in arrears and upon submission of an Agency voucher/claim form.
6. In providing services to the Agency under this resolution, the consultant shall at all times, act as an independent contractor and not as an employee of the Agency. As such, Todd Shapiro Associates shall not be entitled to benefits other than the payment provided for in paragraph 4, above. It shall be the consultant's responsibility to make any and all tax payments, which may be due by the Agency and payable as a result of payments made to them.
7. The term of this agreement is 12 months, commencing on January 1, 2025 and ending December 31, 2025. This agreement shall be cancelable, by either the Agency or the consultant, on 30 days' written notice. Such notice shall be by certified mail, return receipt requested. Any notice mailed under this paragraph shall be sent as follows (unless, by certified mail, return receipt requested, either of the parties has provided the other party with a different address for notices):

To the Agency: 350 Front Street, Room 234A, Hempstead, New York 11550
To Mr. Shapiro: 380 N. Broadway, Ste. 310, Jericho, New York 11753 (billing:
62 Sackett Street, Hicksville, New York 11801)

Adopted:

Ayes:

Nays:

Resolution Number: 050-2024

Chairman

Budget Line: Professional Fees



October 29, 2024

Town of Hempstead Industrial Development Agency
350 Front Street, Room 234-A
Hempstead, NY 11550

The Town of Hempstead Industrial Development Agency will retain Todd S. Shapiro Associates, Inc. as a public relations consultant for the period commencing on January 1, 2025, and ending on December 31, 2025. In that capacity, the Consultant will provide advice to the Agency on matters involving industrial development, advice with respect to media relations for the Agency and shall act as the Agency's spokesperson if necessary. Todd S. Shapiro Associates will also prepare and retain approval for distribution of press releases for all induced and closed projects, including quotes from applicants and photos of the project during construction and after completion. In addition, Todd S. Shapiro Associates will do social media postings for the Hempstead IDA on Instagram, Twitter and Facebook and post a minimum of ten social media posts per month, including on the website. All posts will be approved by the Hempstead IDA prior to being posted. Periodically blast emails will go out with an approved list from the IDA.

For his services, the consultant shall be paid at a rate of \$30,000.00 annually. Such payments shall be made in arrears and upon submission of an IDA claim form. Each monthly installment will be for \$2,500.00. In providing services to the Agency under this contract, the Consultant shall at all times be acting as an independent contractor and not as an employee of the Town of Hempstead IDA. It shall be the Consultant's responsibility to make any and all tax payments, which may be due by the Agency and payable as a result of payments made to him. By execution of the agreement, the Town of Hempstead IDA agrees to indemnify, hold harmless and defend Todd S. Shapiro Associates, Inc., against all claims and/or litigation and/or liability, arising from services performed under this Agreement and/or information supplied to Todd S. Shapiro Associates, Inc. by the Town of Hempstead IDA, unless said claims, litigation and/or liability results, directly or indirectly, from the negligence, malfeasance, failure to act or breach or failure of performance hereunder by Todd S. Shapiro Associates, Inc., its agents, servants and/or employees. The term of the agreement is 12 months, ending December 31, 2025. This Agreement shall be cancelable, by either the Agency or the Consultant, with 30 days written notice.

Todd Shapiro, President
Todd S. Shapiro Associates, Inc.

Todd Shapiro
President, Todd S. Shapiro Associates

Date: 10/29/2024

Frederick E. Parola
CEO, Town of Hempstead IDA

Date: _____

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY and
LOCAL DEVELOPMENT CORPORATION

NEW YORK STATE ECONOMIC DEVELOPMENT COUNCIL
MEMBERSHIP FOR 2025

WHEREAS, the Town of Hempstead Industrial Development Agency endeavors to support business and community activities; and

WHEREAS, the Town of Hempstead IDA encourages its members and staff to interface with the business community; and

WHEREAS, the Agency and Corporation seeks to promote the sharing and exchanging of information with other influential business leaders, bankers and real estate brokers in the Town of Hempstead and around Long Island.

NOW, THEREFORE, BE IT

RESOLVED, that the Town of Hempstead Industrial Development Agency authorizes payment to the New York State Economic Development Council, 111 Washington Avenue, 4th Floor, Albany, New York, 12210, for an amount not to exceed \$1,750.00 and subject to the filing and approval of the necessary documentation, for the purpose of continuing the IDA membership with the New York State Economic Development Council for 2025.

Adopted:

Ayes:

Nays:

Resolution Number: 052-2024

Chairman

New York State Economic Development Council

111 Washington Avenue, 4th Floor
 Albany, NY 12210 US
 (518) 426-4058
 silva@nysedc.org
 www.nysedc.org

Invoice



BILL TO

Mr. Frederick E. Parola
 Town of Hempstead IDA
 350 Front Street, Room 240
 Hempstead, NY 11550-4040

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
15689	01/01/2025	\$1,750.00	01/31/2025	Net 30	

DESCRIPTION	QTY	RATE	AMOUNT
2025 Membership Renewal Dues - EDO Level 3 (Membership Dues cover 2025 Calendar year January 1st through December 31st) * * In compliance with The Omnibus Budget Reconciliation Act of 1993, 65% of your NYSEDC membership dues are deductible as a business expense. Further information on this new law should be obtained from your tax advisor. * * *	1	1,750.00	1,750.00

BALANCE DUE

\$1,750.00



*Bochay.
renewal*

January 01, 2025

Dear *Fred*,

Thank you for your continued support of the New York State Economic Development Council (NYSEDC). Because of your investment with the NYSEDC, we have been able to grow our organization significantly over the past five years, providing additional value and support for our members to create economic opportunities in their communities. The NYSEDC continues to experience significant organizational growth, develop new programs that will aid economic development efforts, and notch legislative wins that will give our members additional tools and support the economic development ecosystem statewide.

Over the past twelve months, the NYSEDC:

- Successfully advocated for the reauthorization of \$100 Million for the Fast NY/Shovel Ready Program and \$50 Million for the RESTORE NY Program in the 2024-25 Approved Budget.
- Hosted our 2024 EDC Conference in Albany, New York drawing nearly 400 economic development partners from across NYS.
- Worked with and led a group of state EDOs to introduce the Federal Onshore Act, which will create a new federal shovel-ready funding program administered by the Economic Development Administration (EDA).
- Advocated for the \$100 Million Downtown Revitalization and \$100 Million New York Forward programs. Coordinated and led New York's participation at 2024 Semicon West, 2024 Bio International Industry Attraction Team in San Diego, the SIA Awards Dinner, 2024 SEMI Industry Strategy Symposium (ISS), and team NY at the Industrial Asset Management Council (IAMC) Spring 2024 in Greenville, South Carolina and Fall 2024 Forum in Quebec City.
- Hosted our 2024 Annual Meeting with another year of record attendance and keynote speakers
- Hosted the 2024 BASIC economic development training course with 45 attendees.
- Hosted the 2024 NYATEP & NYSEDC Workforce and Economic Development Conference in Rochester
- Developed a semiconductor asset map which will include policy recommendations for attracting the semiconductor industry.
- Conducted our annual 2024 IDA Study and Economic Impact Survey highlighting the great work our members do.
- Partnered with the Business Council of New York State (BCNYS) to create a new Economic Blueprint for New York State (will be completed in early 2025).
- Enhanced our public affairs campaign to amplify our members' voices around energy policy, the value of our IDA members, and shovel ready site development.

This work does NOT happen without your membership and support of the NYSEDC, and your leadership and commitment to economic development in New York State. We pledge to continue working on your behalf to help you and your communities prosper. In order to continue developing new programs, strengthening our members' voice while growing and providing additional value, we will be instituting a **dues increase/adjustment** for all membership categories for the first time since 2019. The enclosed invoice details your membership renewal for 2025.

Please do not hesitate to reach out if you have questions or would like additional information. Wishing you and your family a happy, healthy, and safe holiday season!

Sincerely,

Ryan M. Silva
Ryan M. Silva
Executive Director

Fred, thank you for your continued support & partnership.
RMS

Arlyn Eames

From: Michael Lodato on behalf of Fred Parola
Sent: Monday, November 18, 2024 8:17 AM
To: Arlyn Eames
Subject: FW: NYSEDC Membership Update

FYI for the next NYSEDC resolution the price has increased.

Thanks,

Michael Lodato
Deputy Executive Director
Town of Hempstead
Industrial Development Agency &
Local Development Corporation
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From: Stephanie Cavalier <cavalier@nysedc.org>
Sent: Friday, November 15, 2024 9:52 AM
To: Fred Parola <fredpar@hempsteadny.gov>
Cc: Laura Tomeo <laurtom@hempsteadny.gov>
Subject: NYSEDC Membership Update

Caution

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

Fred, I hope all is well and happy Friday! I tried calling your office and had a nice chat with Laura but wanted to follow up in writing.

I'm calling our members because the NYSEDC board has recently voted to raise our membership prices for 2025, for the first time since 2019. Your annual dues will increase to \$1,750 annually (up from \$1,500). This reflects the increased cost of doing business through and after the pandemic, in order to provide the same level of service and programming our members have come to expect. Our event prices (both registration and sponsorship) will remain steady through 2025.

We're grateful for your partnership with the NYSEDC. Please don't hesitate to give me a call – I'd welcome a conversation to talk through questions or discuss how we can help your organization as we look ahead to 2025. Both my cell and office line are in my email signature.

All the best,
Steph

Stephanie Cavalier

2025 IDA Meeting Schedule

All Board meetings will meet on **Tuesdays** at **9:00 a.m.**
in the **Old Courtroom, 350 Front Street, 2nd floor,**
unless another designation is made.

January 21	February 25	March 18
April 22	May 20	June 17
July 15	August 19	September 16
October 21	November 18	December 16

Adopted:

Resolution: 053-2024

Ayes:

Nays:

Town of Hempstead Industrial Development Agency Sexual Harassment Policy

The Town of Hempstead Industrial Development Agency is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of the Town of Hempstead Industrial Development Agency's commitment to a discrimination-free work environment. Sexual harassment is against the law and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with the Town of Hempstead Industrial Development Agency. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. The Town of Hempstead Industrial Agency's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with the Town of Hempstead Industrial Development Agency. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. The Town of Hempstead Industrial Development Agency will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of the Town of Hempstead Industrial Development Agency who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, Chairman, or Agency Counsel. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject the Town of Hempstead Industrial Development Agency to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. The Town of Hempstead Industrial Development Agency will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Town of Hempstead Industrial Development Agency will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. The Town of Hempstead Industrial Development Agency will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to Agency Counsel of the IDA.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called “quid pro quo” harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee’s body or poking another employee’s body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target’s job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person’s sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people’s ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual’s sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person’s workstation, tools or equipment, or otherwise interfering with the individual’s ability to perform the job;
 - Sabotaging an individual’s work;
 - Bullying, yelling, name-calling.
 -

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace.

Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The Town of Hempstead Industrial Development Agency cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may

constitute sexual harassment is encouraged to report such behavior to Management, Counsel, CEO or Chairman. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, Counsel, CEO or Chairman.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to CEO or Chairman.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Town of Hempstead Industrial Development Agency will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, the Counsel, CEO or the Chairman will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by Town of Hempstead Industrial Development Agency but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at Town of Hempstead Industrial Development Agency, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Town of Hempstead Industrial Development Agency does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city, or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

Adopted by Governance Committee: 11/19/24

Adopted:

Resolution: 053-2024

Ayes:

Nays:

Chairman

Standard Project Procedures

TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY

1. Applications for new projects, together with an Environmental Assessment Form, application fee, a detailed breakdown of project costs and a narrative description of the project, must be submitted to the Town of Hempstead IDA (TOHIDA/the Agency) no later than the 1st of the month for the Monthly Board meeting. Incomplete Applications will not be accepted and will not be placed on Agenda for consideration. The application must be finalized with an Executed Recapture Policy and PILOT Schedule.
2. The attorney or law firm listed on the application in connection with the TOHIDA financing will be expected to give the usual and customary opinions of borrowers Counsel in such TOHIDA financing including, without limitation, zoning, site plan, public approvals, opinions and SEQR compliance opinions. If such attorneys are not willing or able to give such opinion, the applicant must engage competent and experienced counsel, satisfactory to TOHIDA, to render such opinions.
3. An application fee of \$3,000.00 will be required upon submission of application package. In addition a \$500.00 fee payable to the Agency will be required for the engagement of an outside firm to develop the Cost Benefit Analysis and is to be paid at the time of submitting the formal application. The \$3,500 fee will not be applied to the final administrative fee. The fee for the basic Cost Benefit Analysis is \$2,500.00 or \$7,000.00 for a more comprehensive Cost Benefit Analysis.
4. The Agency will not move ahead of any other governmental authorities until all necessary permits, variances, governmental approvals and site plans have been approved, and copies of such approvals have been submitted to the Agency. The Agency may induce a project prior to the Applicant receiving all necessary permits, variances, governmental approvals and site plans if the inducement resolution states that any final authorization of the project or the issuance of Bonds will be subject to the Applicant having obtained all such necessary permits, variances, governmental approvals and site plans, or if deemed ministerial. The Agency will not hold a public hearing until all approvals have been granted and copies of the approvals received by the TOHIDA. The Agency reserves the right to request a copy of an appraisal by a licensed appraiser prior to inducing a project or prior to granting final approval of a project. Notwithstanding the foregoing, a public hearing may be held and an inducement resolution issued where the situs of the project has been approved by the applicable government entity for rezoning and all that

remains outstanding is a non-discretionary ministerial approval, such as site plans or an approval under Section 239 of the General Municipal Law.

5. The Agency reserves the right to request the status of any and all tax certiorari cases prior to inducing a project.
6. The Agency will not consider an inducement resolution for a project until the TOHIDA staff completes a Cost Benefit Analysis, PILOT Schedule and Feasibility Study, if applicable, and if the Agency's Transaction Counsel confirms a filing of a SEQR. The Agency will not hold a public hearing or adopt an authorizing resolution before SEQR is completed and finalized. If the Agency is to be included in a coordinated SEQR, notification will be made to the lead agency that we are an interested party. When a preliminary inducement resolution is required under the Internal Revenue Code (the "Code") for the issuance of tax-exempt bonds, language will be included in the resolution and a final inducement will be adopted.
7. Enhanced benefits are based on policies set forth in the Agency's Uniform Tax Exemption Policy. Any PILOT Agreement which provides for enhanced benefit shall include provisions for recapture or adjustment of benefits if a material change occurs (as defined in the PILOT agreement).
8. All notices of Public Hearings shall be mailed by TOHIDA staff to elected officials representing the area in which the PILOT is proposed, including State, County (including the County Legislator), Town (Town Clerk, Supervisor & the Town Board member from the District in which the PILOT parcel is located) and Village elected official (Mayor) as well as to the School Superintendent, School Clerk and President of the Board of Education of any School District located within the area of the proposed PILOT, but excluding the County Clerk, County Comptroller and District Attorney.
9. All public notices advertising the date, time, place and agenda of public hearings and Board meetings are to be published 10 days prior to the meeting/hearing and 3 days prior to any Special Board meeting, in a newspaper of general circulation in the Town of Hempstead.
10. Notice of regularly scheduled TOHIDA Board meetings and the agenda thereof, shall be posted by the TOHIDA staff on the Town's bulletin boards and on the TOHIDA website at least 7 days prior to each Board meeting and at least 3 days before each Special Board meeting. Notice of regularly scheduled Board meetings and an agenda thereof, shall also be

mailed by TOHIDA staff to the local press, (Newsday) at least 7 days prior to a regularly scheduled Board meeting and at least 3 days prior to a Special Board meeting.

11. Prior to adopting a final authorizing resolution approving any transaction and the granting of economic benefits in connection therewith and the issuance of Bonds, the Agency shall hold a public hearing as required by the IDA Act and the Code. A stenographer will record the minutes and furnish them to the IDA to become part of the official record. The agency shall, to the extent practicable, stream all open meetings and public hearings on its website in real time. The agency shall post video recordings of all open meetings and public hearings on its website within five business days of the meeting or hearing and shall maintain such recordings for a period of not less than five years. The CEO and/or the Deputy Executive Director are hereby directed to publish public notices in a newspaper of general circulation in the Town of Hempstead. The CEO and/or the Deputy Executive Director are hereby authorized to pay the costs of such publication without the need of any further approvals by this Board. The CEO and/or the Deputy Executive Director are further directed and authorized to mail notice of such public hearing to each affected tax jurisdiction as required by the IDA Act. Public Notices of Public Hearings shall be published after the Agency has adopted an inducement resolution for a project; provided, however, if in order to coordinate the 10-day public notice requirement under the IDA Act with the Agency's meeting schedule it is necessary to publish a public notice prior to inducement, then the Chairman or the CEO, upon consultation with Counsel to the Agency and Transaction Counsel, may publish a public notice for such transaction.
12. The Agency will require a copy of an executed commitment agreement between the Applicant and the lender, a title report, a survey certified to the Agency, a Phase I Environmental Audit (If Applicable), certified copies of organizational documents of the applicant and if applicable a Phase II Environmental Audit, before a closing date can be scheduled.
13. All Applicants will require permission by the Agency in order to sublease any space within the Facility, subject to the applicable Agency fees.
14. Assignments must include the actual PILOT Schedule to be filed with the taxing jurisdictions.
15. The Agency may require a written agreement by the Applicant to remain within the Town of Hempstead for specified time frame and such agreement will state the number of jobs to be created or retained by the Applicant.

16. Use of the Sales Tax Exemption beyond the expiration date will require approval of the board. Extension of sales tax benefits will require a fee payable to the Agency. (See Fee Schedule)
17. Yearly compliance affidavits will be required by the Agency at the end of each calendar year. All projects will be required to provide employment figures and documentation, certificates of insurance, a letter regarding any pending litigation, sales tax exemption documents, and any other documents required by the Lease Agreement.
18. An initial compliance fee will be required at the closing of each transaction. An annual compliance fee will be required each year thereafter for the life of the project. Upon the termination of the project, a termination fee will be required. (See Fee Schedule)
19. All projects must submit their ST-60's to the Agency for all contractors within 30 days of their appointment and their bi-annual report of exemption. The Agency shall report any failure by the applicant, or any of its contractors to comply with this requirement, to the New York Department of Taxation.
20. The Agency shall deliver all sales tax exemption documents at the closing. The sales tax exemption will also include the stipulation that if the Applicant does not adhere to the guidelines specified, the Applicant will be reported to the New York State Department of Taxation and Finance by the Agency. The sales tax exemption will also be revoked retroactively to the date of issuance if the transaction is not closed. Each sales tax exemption shall state that it shall expire on the earlier of the completion of the Project or a specified date. In addition, sales tax exemptions for straight lease transactions shall also state that the sales tax exemption shall expire on the date that the Applicant has incurred a specific dollar amount of sales tax exemptions.
21. The Staff of the Agency shall circulate to all Board members, with copies to Agency Counsel and Transaction Counsel, an Agenda, as approved by the Chairman, one week prior to the Agency's Board meeting. The Staff shall circulate an Agenda change if necessary, no later than the end of business two days before a Board meeting. Copies of internal resolutions to be adopted by the Board shall be attached to the Agenda. The Board in its sole discretion may, but is not required to, consider matters brought to its attention at a meeting which were not included on the Agenda.
22. The Agenda for Board meetings shall follow the following format:
 - I. New Business/Transaction Resolutions, Applications and

- Presentations
- II. New Business
- III. Reading of the Minutes
- IV. Old Business
- V. Treasurer's Report
- VI. Committee Reports
- VII. Executive Session
- VIII. Unfinished Business
- IX. Adjournment

23. Except when it is necessary for the Board to go into an Executive Session, all meetings of the Board of the Agency shall be conducted in compliance with the New York State Open Meetings Law and shall be open to the Public.
24. No documents will be released until the Agency is paid in full.
25. The Board in its sole discretion may waive any of these procedures as may be necessary.

APPLICANT DUTIES

1. All applications for a PILOT (except for affordable housing projects using shelter rent calculations) shall include an independent appraisal from a certified and licensed real estate appraiser, or a letter from a reputable tax/certiorari law firm that specializes in this area of law, and said appraisal shall set forth as of the date of the PILOT application, the value of the proposed building(s) to be constructed or renovated, in its finished (completed) condition. A lender's mortgage appraisal shall not be considered an independent appraisal for application purposes.

Adopted by Governance Committee: 11/19/24

Adopted:

Resolution: 054-2024

Ayes:

Nays:

Chairman

**TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY**

Records Retention and Disposition Policy

WHEREAS, the Town of Hempstead Industrial Development Agency (“the Agency”) intends to establish a uniform policy for the retention and disposal of records; and

WHEREAS, the Agency intends to follow the guidance of the Town of Hempstead and New York State authorities regarding records management; and

WHEREAS, records management is an integral function of an Industrial Development Agency as it pertains to compliance with New York State governing authorities; and

WHEREAS, an Agency “record” shall be defined as any book, paper, map, photograph, electronic file, information-recording device, regardless of physical form or characteristic, that is made, produced, executed, or received by any officer of the Agency pursuant to law or in connection with any Agency transaction; and

WHEREAS, all Agency records are considered to be the property of the Town of Hempstead Industrial Development Agency, and therefore no individual Agency employee has, by virtue of his or her position, any personal or property rights to such records, even though he or she may have created, composed, written, developed, compiled, or received them; and

WHEREAS, New York State Law (Penal Law, 175.20 and 175.25) prohibits tampering with public records and makes such offenses either a class A misdemeanor or a class D felony, and that the unauthorized destruction, removal from files, or use of government records is prohibited; and

WHEREAS, in accordance with Article 57-A of NYS Arts & Cultural Affairs Law and Part 185 of 8-CRR-NY Records of Public Corporations, the Agency shall establish procedures for the orderly and efficient management of records;

NOW THEREFORE, BE IT RESOLVED, that in accordance with New York State Law, the Agency shall designate a Records Management Officer (RMO), who will be charged with the administration of the management of current and archival records in conformity with the Laws of the State of New York, and shall furthermore be the legal custodian of the records. Appointment of the RMO shall be made by the Agency’s Board of Directors; and

BE IT FURTHER RESOLVED, that access to records shall be made, pursuant to and governed by Article 6 of the Public Officers Law of the State of New York; and

BE IT FURTHER RESOLVED, that Agency Counsel is hereby designated as the appeal entity for determination of denials to access to records. The counsel shall within 10 days of receipt of an appeal fully explain in writing to the person or entity requesting access to the record, the reason for denial; and

BE IT FURTHER RESOLVED, that Agency Counsel may take any and all appropriate steps to recover agency records which have been removed from proper custody, and may, when necessary, institute any and all actions in a court of competent jurisdiction to recover such records; and

BE IT FURTHER RESOLVED that the Agency shall establish a Records Management Committee, designated to work closely with and provide advice to the RMO, and shall consist of the CEO, CFO, two members of the Board of Directors and IDA Counsel. Such appointments shall be made by the Agency Board of Directors; and

BE IT FURTHER RESOLVED, the Town of Hempstead Industrial Development Agency hereby adopts the guidance contained within the Records Retention and Disposition Schedule for New York Local Government Records (LGS-1) containing the legal minimum retention periods for municipal and governmental records; and

BE IT FURTHER RESOLVED, that:

- (a) only those records that are described in the Schedule for New York Local Government Records (LGS-1) will be disposed of and/or destroyed, after they have met the minimum retention periods described therein; and
- (b) only those records will be disposed of that do not have sufficient administrative, fiscal, legal or historical value to merit retention beyond established legal minimum periods; and therefore

BE IT FURTHER RESOLVED, that the Agency will retain records for minimum of 7 years and a maximum of “Permanent”, pursuant to LGS-1 Economic/Industrial Development, Items 337-338; and

NOW THEREFORE, BE IT RESOLVED, the Town of Hempstead Industrial Development Agency authorizes the implementation of the Records Retention and Disposition Policy.

Resolution Number: 055-2024

Adopted by Record Retention Committee:11/18/24

Adopted:

Ayes:

Nays:

Chairman

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

APPOINTMENT OF RECORDS MANAGEMENT OFFICER

WHEREAS, the Industrial Development Agency seeks to appoint a Records Management Officer in accordance with the Records Retention and Disposition Policy and;

WHEREAS, by the adoption of this resolution a Records Management Officer for the Town of Hempstead Industrial Development Agency shall be appointed;

NOW, THEREFORE, BE IT

RESOLVED, in compliance with the Agency's Records Retention and Disposition Policy, the Board of the Town of Hempstead Industrial Development Agency hereby appoints Arlyn C Eames, Deputy Financial Officer, as the Records Management Officer for the Town of Hempstead Industrial Development Agency.

Resolution Number: 057-2024

Adopted:

Ayes:

Nays:

Chairman

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

SALARY INCREASE
Chief Executive Officer
Frederick E. Parola

WHEREAS, Frederick E. Parola began employment effective January 1, 2018 as the part-time CEO of the Hempstead IDA as an hourly employee, and

WHEREAS, Frederick E. Parola shall continue to work part time expanding to a maximum of seven days bi-weekly and not to exceed seven days per pay period, unless approval for additional hours is granted by the IDA Chairman, and

WHEREAS, the Agency shall increase the hourly salary for Frederick E. Parola to **\$99.84**, plus reimbursable expenses, payable in arrears on alternate Fridays coinciding with payroll of full time employees, and

WHEREAS, Frederick E. Parola shall not receive any other benefits associated with employment with the Hempstead IDA, including but not limited to health insurance, dental insurance, time accrual, longevity or health benefit buy back.

NOW, THEREFORE, BE IT

RESOLVED, effective January 1, 2025, the Agency shall employ Frederick E. Parola as its Chief Executive Officer, at an hourly salary of **\$99.84**, plus reimbursable expenses with no additional benefits granted by the Town of Hempstead Industrial Development Agency.

Adopted:

Ayes:

Nays:

Resolution: 058-2024

Chairman: _____

RESOLUTION
Town of Hempstead
Industrial Development Agency

SALARY INCREASE
Chief Financial Officer
Edie M. Longo

WHEREAS, Edie M. Longo began employment effective September 1, 2018 as the part-time CFO of the Hempstead IDA as an hourly employee, and

WHEREAS, Edie M. Longo shall continue to work part time for a maximum of 24 hours a week and not to exceed 6 days per pay period, unless approval for additional hours is granted by the IDA Chairman, and

WHEREAS, the Agency shall increase the hourly salary of Edie M. Longo to **\$81.03**, plus reimbursable expenses, payable in arrears on alternate Fridays coinciding with payroll of full time employees and shall not be paid in excess of \$30,000.00 annually, and

WHEREAS, Edie M. Longo shall continue to receive eyeglass and dental benefits only associated with her part time employment; and

WHEREAS, the Hempstead IDA will continue to provide family coverage health insurance, but will not provide any additional active benefits such as time accrual, longevity or health benefit buy back.

NOW, THEREFORE, BE IT

RESOLVED, effective January 1, 2025, the Agency shall employ Edie M. Longo as its Chief Financial Officer at an hourly salary of **\$81.03**, not to exceed \$30,000.00 annually plus reimbursable expenses granted by the Town of Hempstead Industrial Development Agency.

Adopted:

Ayes:

Nays:

Resolution: 059-2024

Chairman: _____

RESOLUTION
Town of Hempstead
Industrial Development Agency

SALARY INCREASE
Agency Administrator
Lorraine Rhoads

WHEREAS, Lorraine Rhoads began employment effective January 2, 2019 as the part-time Agency Administrator of the Hempstead IDA as an hourly employee, and

WHEREAS, Lorraine Rhoads shall continue to work part time for a maximum of 24 hours a week and not to exceed 6 days per pay period, unless approval for additional hours is granted by the IDA Chairman, and

WHEREAS, the Agency shall increase the hourly salary for Lorraine Rhoads to **\$58.84** plus reimbursable expenses, payable in arrears on alternate Fridays coinciding with payroll of full time employees, and

WHEREAS, Lorraine Rhoads shall continue to receive eyeglass and dental benefits only associated with her part time employment; and

WHEREAS, the Hempstead IDA will not provide any additional active benefits such as time accrual, longevity or health benefit buy back.

NOW, THEREFORE, BE IT

RESOLVED, effective January 1, 2025, the Agency shall employ Lorraine Rhoads as its part-time Agency Administrator at an hourly salary of **\$58.84** plus reimbursable expenses granted by the Town of Hempstead Industrial Development Agency.

Adopted:

Ayes:

Nays:

Resolution: 060-2024

Chairman: _____

RESOLUTION

TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

SALARY INCREASE
Deputy Financial Officer
Arlyn Eames

WHEREAS, Arlyn Eames is employed by the Town of Hempstead Industrial Development Agency as the Deputy Financial Officer,

NOW, THEREFORE, BE IT

RESOLVED, that effective January 1, 2025 the Agency shall increase the annual salary of Arlyn Eames to **\$113,978.02**, with consideration of additional adjustments to the current salary level (not inclusive of longevity or health insurance buy back during the calendar year) and she shall continue to receive all other benefits outlined in resolutions 023-1998, 032-2008.

Adopted:

Ayes:

Nays:

Resolution Number: 061-2024

Approved as to available funds:

Chairman

RESOLUTION
TOWN OF HEMPSTEAD
INDUSTRIAL DEVELOPMENT AGENCY

SALARY INCREASE
Deputy Executive Director
Michael Lodato

WHEREAS, Michael Lodato is employed by the Town of Hempstead Industrial Development Agency as the Deputy Executive Director,

NOW, THEREFORE, BE IT

RESOLVED, that effective January 1, 2025 the Agency shall increase the annual salary of Michael Lodato to **\$111,112.55** , with consideration of additional adjustments to the current salary level (not inclusive of longevity or health insurance buy back during the calendar year) and he shall continue to receive all other benefits outlined in resolutions 023-1998, 024-2010.

Adopted:

Ayes:

Nays:

Resolution Number: 062-2024

Approved as to available funds:

Chairman

RESOLUTION
Town of Hempstead
Industrial Development Agency

SALARY INCREASE
Deputy Agency Administrator
Laura Tomeo

WHEREAS, Laura Tomeo is employed by the Town of Hempstead Industrial Development Agency as the Deputy Agency Administrator,

NOW, THEREFORE, BE IT

RESOLVED, effective January 1, 2025, the Agency shall increase the annual salary for Laura Tomeo to **\$96,861.05**, with consideration of additional adjustments to the current salary level (not inclusive of longevity or health insurance buy back during the calendar year) and she shall continue to receive benefits as outlined in Resolutions 023-1998, 069-2018.

Adopted:

Ayes:

Nays:

Resolution: 063-2024

Approved as to available funds:

Chairman

TOWN OF HEMPSTEAD



Industrial
Development Agency

350 FRONT STREET, HEMPSTEAD, NY 11550-4037
(516) 489-5000 Ext. 4200 • Fax: (516) 489-3179

Board Members

Eric C. Mallette
Jack Majkut
Robert Bedford
Thomas Grech
Jerry Kornbluth PhD
Jill Mollitor

Frederick E. Parola
Chief Executive Officer

TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY
BOARD MEETING

November 19, 2024, 9:00 a.m.
Old Court Room, 350 Front Street, 2nd Floor, Hempstead

Agenda: Village Business: Village of Freeport: Consideration of a Sales Tax Exemption Extension for 159 Hanse Development LLC (Natural Foods Inc.), 159 Hanse Avenue, Freeport, **Village of Hempstead:** Consideration of a Temporary Assignment of the PILOT for Alphamore LLC, 50 Clinton Street, Hempstead, to the Court Appointed Receiver, Harris Beach PLLC, **New Business:** Consideration of an Authorizing Resolution for Ocean Avenue Marina, Inc., 50 and 80 Waterfront Boulevard, Island Park, Consideration of an Extension of Authorization Resolution for AIREF JFK, 175 Roger Avenue and 41 Cerro Street, Inwood, Consideration of a Change in Estate Plan for Gabrielli Inwood LLC Phase II, 31 Alemeda Street, Inwood, Consideration of a Tenant Consent for Valley Stream Green Acres – Green Acres Jewelry LLC, 2034 Green Acres Mall, valley Stream, Consideration of a Tenant Consent for 900 Stewart Avenue Holdings – The Halal Guys Franchise Inc., 900 Stewart Avenue, Garden City. **New Business – Other,** CEO’s Report, Consideration and Adoption of a Resolution Reimbursing Ryan, Brennan & Donnelly LLP for legal assistance for the case between Valley Stream Central High Scholl District v. The Town of Hempstead IDA, **Old Business:** Discussion and Consideration of Trust Account for Post-Retirement Health Insurance Benefits (tabled from February), **Reading and Approval of Previous Meeting Minutes:** Consideration and Adoption of the Minutes of October 22, 2024, **Report of the Treasurer:** Financial Statements and Expenditure List, October 16, 2024 – November 12, 2024, **Executive Session, Adjournment.**

Those in attendance: Tom Grech, Vice Chairman
Eric C. Mallette, Treasurer
Jack Majkut, Secretary
Jill Mollitor, Board Member
Robert Bedford, Board Member

NOTE: Florestano Giraardi has resigned as Chairman. Mr. Tom Grech will act as chair until appointment is made.

Village of Freeport Members: Honorable Robert T, Kennedy, Member
Wilma Lancaster, Member
LaDonna Taylor, Member

Also in attendance: Frederick E. Parola, CEO
Arlyn Eames, Deputy Financial Officer
Michael Lodato, Deputy Executive Director
Laura Tomeo, Deputy Agency Administrator
Paul O’Brien, Phillips Lytle LLP
Barry Carrigan, Nixon Peabody
John E. Ryan, Agency Counsel
Alan Wax, Todd Shapiro Associates, Inc. (electronically)

Excused: Jerry Kornbluth, Board Member
Lorraine Rhoads, Agency Administrator
Joylette Williams, Member
Tanya Harding, Member
Mark Davella, Member

The meeting was called to order at 9:02 a.m. The Chairman declared a quorum was present.

Public Comment: The Chairman opened the floor to comments by the public.

Vincent Randazzo the Superintendent of Schools in Island Park addressed the Board concerning Ocean Avenue Marina, Inc. 50 Clinton Street, Hempstead. The proposed tax exemption and 20-year PILOT will cause hardship at a time when the district is already encountering financial and tax levy pressures. The project should not obtain tax abatements under these circumstances. He stated that at a minimum, the PILOT benefits should be calibrated to address the tax impacts upon the district and its residents, continued demand upon limited school resources, and align with the 10-year standard under the TOHIDA under its UTEP.

Rich Shurin a resident of Island Park also had a comment about Ocean Avenue Marina Inc. He was not in favor of the project.

Fred Parola CEO of the IDA replied to the concerns expressed by public.

Village of Freeport:

Consideration of a Sales Tax Extension for 159 Hanse Development LLC (natural Foods Inc.), 159 Hanse Avenue, Freeport: John Gordon from Forchelli, Deegan, and Terrana the attorney representing 159 Hanse Development LLC addressed the board. The company originally predicted that the building's structure was in good condition and that cosmetic work would be needed. However, the Company determined after closing that more substantial work would be required to prepare the facility for use by the Sublessee, including replacement of approximately 35% of the previously existing steel, raising the roof, installing new metal decking, electric, plumbing, sprinkler system with fire alarm, and a new concrete slab in the building, which resulted in a higher cost for construction materials. Eric Mallette made a motion to adopt a Sales Tax Extension for 159 Hanse Development, LLC. This motion was second by Jack Majkut. Motion carried.

New Business: None

Consideration of an Authorizing Resolution for Ocean Avenue Marina, Inc., 50 and 80 Waterfront Boulevard, Island Park: Peter Curry from Farrell Fritz, the attorney representing Ocean Ave Marina, Inc., addressed the board. John Vitale and Dylan Vitale from Vitale Property also addressed the board. The applicant is proposing to demolish the two current buildings and construct one building located at 50 and 80 Waterfront Blvd, Island Park. The project will include a 4-story residential apartment building. Consisting of 117 one and two-bedroom units of varying configurations and square footage. The project will include 74 one-bedroom units averaging 807 square feet. in size, and 43 two-bedroom units averaging 1,147 square feet in size. The units will be constructed on top of a first-floor parking structure with a total of 196 parking spaces. The property is approximately 3.58 acres, and the new building will be approximately 135,406 square feet. The proposed development will also be significantly elevated to raise the habitable spaces and equipment to approximately 18 feet above sea level. Mr. Vitale also mentioned the ongoing flooding issue he has with the current building that he would be able to eliminate with the new construction. Robert Bedford made a motion to adopt an authorizing Resolution for Ocean Avenue Marina, Inc. This motion was seconded by Jill Mollitor. All were in favor. Motion carried

Consideration of an Extension of Authorization Resolution for AIREF JFK LLC, 175 Roger Avenue and 41 Cerro Street, Inwood: John Gordon from John Gordon from Forchelli, Deegan and Terrana the attorney representing AIREF JFK addressed the board. AIREF JFK LLC is not yet ready to close with the IDA and start construction, due to environmental approvals still pending in New York State. They are therefore respectfully requesting an extension of the deadline to close the transaction for one year set on or before January 23, 2026. Rev. Eric Mallette made a motion to adopt an Extension of Authorizing Resolution for AIREF JFK, 175 Roger Avenue and 41 Cerro Street. This motion was seconded by Jill Mollitor. All were in favor. Motion carried

Consideration of a Change in Estate Plan for Gabrielli Inwood LLC Phase II, 31 Alameda Street, Inwood: Steven Sedereas from Mandelbaum Barrett PC addressed the board about an updated estate plan. The ownership of Gabrielli's Real

Estate is structured as follows: Each parcel of land is owned by a separate LLC and the equity in each of the Real Estate LLCs is designated as 1% by each of Armando Gabrielli and Amedeo Gabrielli and 98% by their children, in equal proportions. Armando Gabrielli and Amedeo Gabrielli have determined that it would be beneficial for the ownership of Gabrielli JFK Associates, LLC to be the same as the other Real Estate LLCs. To accomplish this, they would like to gift the equity in Gabrielli JFK Associates, LLC to their children in equal proportions. After the gift, the ownership of Gabrielli JFK Associates, LLC will be the same as the RE LLCs. Robert Bedford made a motion to adopt a Resolution for a Change in Estate Plan for Gabrielli Inwood LLC II, 31 Alameda Street, Inwood. This motion was seconded by Jill Mollitor. All were in favor. Motion carried.

Consideration of a Tenant Consent for Valley Stream Green Acres – Green Acres Jewelry LLC, 2034 Green Acres Mall, Valley Stream: Rev. Eric Mallette made a motion to approve a Tenant Consent for Valley Stream Green Acres, Green Acres Jewelry LLC, 2034 Green Acres Mall, Valley Stream 2034 Green Acres Mall, Valley Stream. The tenant will create approximately (4) employees. This motion was seconded by Jack Majkut. All were in favor. Motion carried.

Consideration of a Tenant Consent for 900 Stewart Avenue Holdings – The Halal Guys Franchise Inc., 900 Stewart Avenue, Garden City: Tom Grech made a motion to approve a Tenant Consent for The Hala Guys Franchise Inc., 900 Stewart Avenue Holdings, Garden City. This tenant is looking to occupy Suite 240 in the 900 Stewart building. The approximate square footage of the space is 4,330. The estimated number of employees is (20-25) This motion was seconded by Jack Majkut. All were in favor. Motion carried.

Consideration of a Ratifying and Confirming Resolution to authorize payment to Agency Counsel John E. Ryan for services provided in the lawsuit for Valley Stream Central High School Vs. IDA: Tom Grech made a motion to authorize payment to Agency Counsel John E. Ryan in the amount of \$20,250.00. This motion was seconded by Jack Majkut. All were in favor. Motion carried.

New Business -Other:

CEO Report: Fred Parola provided the Board with a copy of the CEO Report and spoke about 100 Terrace Avenue PILOT. He mentioned that some of their residents were having trouble with the elevator. Fred made a call addressing the elevator situation. Mr. Parola will follow up in a couple of weeks

Village of Hempstead:

Old Business:

Consideration of a Temporary Assignment of the PILOT for Alphamore LLC, 50 Clinton Street, Hempstead, to the Court Appointed Receiver, Harris Beach: Kieth Corbett the receiver addressed the board. Jack Majkut made a motion to table this item. The acting chairman requested some additional information from Harris Beach. Tom Grech made a motion to table a Temporary Assignment of the PILOT agreement for Alphamore LLC, 50 Clinton Street, Hempstead, to the Court Appointed Receiver, Harris Beach, until the December Board Meeting and presentation of total funds expended on improvements. This motion was seconded by Jill Mollitor. All were in favor. Motion carried.

Discussion and Consideration of a Trust Account for Post-Retirement Health Insurance Benefits (tabled from February, March, April, May, July, September): No progress as per Edie Longo. This item was tabled.

Reading and Approval of Minutes of Previous Meeting(s):

Minutes of the October 22, 2024, Board Meeting: Eric Mallette made a motion to waive the reading and adopt the minutes of October 22, 2024. This motion was seconded by Robert Bedford. All were in favor. Motion carried.

Report of the Treasurer: The Board was furnished with copies of the Financial Statements and Expenditure list for October 16, 2024 – November 12, 2024. Rev. Eric Mallette advised the board all were in order.

Executive Session: There was no executive session

Committee Updates: There were no updates.

Adjournment: With all business concluded. Robert Bedford made a motion to adjourn the meeting at 9:17 a.m. This motion was seconded by Rev. Eric Mallette. All were in favor. Motion carried.

Jack Majkut, Secretary
December 17, 2024

11:07 AM
 12/10/24
 Accrual Basis

Town of Hempstead I. D. A.
Balance Sheet
 As of December 10, 2024

	Dec 10, 24
ASSETS	
Current Assets	
Other Current Assets	
490-00 · Interest due from PILOT account	-124,801.49
380-01 · Accounts Recievable	17,072.87
Total Other Current Assets	-107,728.62
Checking/Savings	
200-22 · Checking (FNBLI)187009667	10,000.00
200-20 · Severance (FNBLI) 186702585	389,572.26
200-21 · Oper Invest MM(FNBLI) 186702577	406,457.11
200-19 · HlthRetirement (FNBLI)186702593	1,696,294.53
200 · Cash	
200-02 · Petty Cash	63.71
200-13 · Bank of America - 9419794381-Ck	45,774.74
200-14 · BankofAmerica MMS - 9419794402	2,891,965.12
Total 200 · Cash	2,937,803.57
Total Checking/Savings	5,440,127.47
Total Current Assets	5,332,398.85
Fixed Assets	
400-051 · Computer equip.	
400-04 · Accumulated Dep. - Computer	-3,929.02
400-05 · Computer Equipment	3,929.02
Total 400-051 · Computer equip.	0.00
400-100 · Machinery & equip.	
400-102 · A/D - Equipment	-15,878.00
400-101 · Equipment	15,878.00
Total 400-100 · Machinery & equip.	0.00
450-00 · Leasehold improvement	
450-02 · Accumulated Amort.	-90,950.40
450-02. · Accum. Amortization - 2009 LHI	-5,618.27
450-01 · Leasehold Improvements	14,140.00
450-03 · 2009 Leasehold improvements	84,273.98
Total 450-00 · Leasehold improvement	1,845.31
400-00 · Furniture & Fixtures	
400-02 · Accumulated Depreciation	-27,728.68
400-01 · Furniture and Fixtures	33,542.55
Total 400-00 · Furniture & Fixtures	5,813.87
Total Fixed Assets	7,659.18
Other Assets	
Deferred outflows of resources	
700-1 · Changes in Agency cont GASB68	25,542.00
700-3 · Diff - expect/actual exp GASB68	28,444.00
700-4 · Change in assumptions	129,701.00
700-5 · Diff expected & actual OPEB	520,816.00
700-6 · Change in assumptions OPEB	532,760.00
Total Deferred outflows of resources	1,237,263.00
Total Other Assets	1,237,263.00
TOTAL ASSETS	6,577,321.03

11:07 AM
 12/10/24
 Accrual Basis

Town of Hempstead I. D. A.
Balance Sheet
 As of December 10, 2024

Dec 10, 24

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
602-00 · Payroll Liabilities	
602-09 · NY Unemployment	-1,518.77
602-05 · FICA Tax W/H Medicare	8.00
602-03 · State Income Tax W/H	9.80
602-04 · FICA Tax W/H Social Sec.	34.14
602-02 · Fed'L Income Tax W/H	100.00
602-11 · AFLAC WITHHOLDING	115.29
602-07 · Disability W/H	174.20
Total 602-00 · Payroll Liabilities	-1,077.34
550-00 · Accrued Expenses	-409.22
Total Other Current Liabilities	-1,486.56
Total Current Liabilities	-1,486.56
Long Term Liabilities	
602 · -10 Compensated absences	115,824.24
605 · Net pension liability - pro. sh	267,059.00
Deferred inflows of resources	
500-4 · Change in assumptions	1,433.00
500-1 · Difference between expect/act	9,069.00
500-2 · Change in pro - employer & prop	9,285.00
500-5 · Changes in assumption OPEB	337,798.00
Total Deferred inflows of resources	357,585.00
603-00 · Postretirement health benefits	1,939,934.00
Total Long Term Liabilities	2,680,402.24
Total Liabilities	2,678,915.68
Equity	
Net Income	246,453.57
3000 · Opening Bal Equity	498,858.39
909-00 · Fund Balance	3,153,093.39
Total Equity	3,898,405.35
TOTAL LIABILITIES & EQUITY	6,577,321.03

11:07 AM

12/10/24

Accrual Basis

Town of Hempstead I. D. A.
Account QuickReport
As of December 10, 2024

Type	Date	Num	Name	Memo	Split	Amount
200 · Cash						
200-13 · Bank of America - 9419794381-Ck						
General Journal	11/14/2024	GAS...	Bank of America	522-52 Pay P...	602-04 · FICA ...	-5,503.04
Check	11/15/2024	52509	PAROLA, FREDER...	522-52 Pay P...	-SPLIT-	-1,735.61
Check	11/15/2024	52510	LONGO, EDITH M.	522-52 Pay P...	-SPLIT-	-649.67
Check	11/15/2024	52511	RHOADS, LORRAI...	522-52 Pay P...	-SPLIT-	-545.74
Check	11/15/2024	52512	Arlyn C. Eames	522-52 Pay P...	-SPLIT-	-3,072.62
Check	11/15/2024	52513	Lodato, Michael	522-52 Pay P...	-SPLIT-	-2,964.62
Check	11/15/2024	52514	Laura N. Tomeo	522-52 Pay P...	-SPLIT-	-2,142.71
Check	11/20/2024	31516	JOHN RYAN ,ESQ.	Reimburse...	522-15 · Profe...	-20,296.35
Transfer	11/20/2024			Funds Transf...	200-14 · Bank...	60,000.00
Check	11/25/2024	31517	Fevola Reporting & ...	Invoice # 673...	522-22 · Publi...	-477.50
Check	11/25/2024	31518	Optimum	07858-54768...	522-07 · Offic...	-309.49
Check	11/26/2024	31519	AFLAC	NQR44- Invoi...	602-11 · AFLA...	-230.58
Check	11/26/2024	31520	The New York Times	Subscription ...	522-05 · Dues...	-70.80
Check	11/29/2024	52515	PAROLA, FREDER...	522-52 Pay P...	-SPLIT-	-1,824.89
Check	11/29/2024	52516	Arlyn C. Eames	522-52 Pay P...	-SPLIT-	-3,072.62
Check	11/29/2024	52518	Laura N. Tomeo	522-52 Pay P...	-SPLIT-	-2,142.70
General Journal	11/29/2024	GAS...	Bank of America	522-52 Pay P...	602-04 · FICA ...	-4,751.92
Check	11/29/2024	52517	Lodato, Michael	522-52 Pay P...	-SPLIT-	-2,964.61
Check	12/02/2024	31521	TOH Department of...	Health Ins. - ...	522-70 · Healt...	-10,475.07
Check	12/02/2024	31522	W.B. Mason Co., IN...	Office Suppli...	522-07 · Offic...	-51.66
Check	12/02/2024	electr...	N.Y.S & LOCAL EM...	Code 51313 ...	-SPLIT-	-1,279.53
Check	12/03/2024	31523	W.B. Mason Co., IN...	VOID: Office ...	522-07 · Offic...	0.00
General Journal	12/03/2024	GAS...	W.B. Mason Co., IN...	For CHK 315...	522-07 · Offic...	-327.83
General Journal	12/03/2024	GAS...	W.B. Mason Co., IN...	Reverse of G...	522-07 · Offic...	327.83
Check	12/03/2024	31524	W.B. Mason Co., IN...	Office Suppli...	522-07 · Offic...	-327.83
Check	12/03/2024	31525	TOH Dept of Gener...	Rent Decem...	522-12 · Rent ...	-2,500.00
Check	12/03/2024	electr...	NYS Deferred Com...	November 20...	-SPLIT-	-1,237.50
Check	12/05/2024	31526	READY REFRESH ...	Acct# 04234...	522-07 · Offic...	-212.89
Check	12/05/2024	31527	W.B. Mason Co., IN...	Office Suppli...	522-07 · Offic...	-26.19
Check	12/05/2024	31528	Town of Hemsptead...	Postage Nov...	522-19 · Posta...	-137.76
Check	12/10/2024	electr...	PAYCHEX	Account# 00...	2100-01 · PAY...	-190.70
Check	12/10/2024	31529	Todd Shapiro	Consultant -...	522-01 · Profe...	-2,500.00
Total 200-13 · Bank of America - 9419794381-Ck						-11,694.60
Total 200 · Cash						-11,694.60
TOTAL						-11,694.60

11:07 AM
12/10/24
Accrual Basis

Town of Hempstead I. D. A.
Account QuickReport
As of December 10, 2024

<u>Balance</u>
57,469.34
57,469.34
51,966.30
50,230.69
49,581.02
49,035.28
45,962.66
42,998.04
40,855.33
20,558.98
80,558.98
80,081.48
79,771.99
79,541.41
79,470.61
77,645.72
74,573.10
72,430.40
67,678.48
64,713.87
54,238.80
54,187.14
52,907.61
52,907.61
52,579.78
52,907.61
52,579.78
50,079.78
48,842.28
48,629.39
48,603.20
48,465.44
48,274.74
45,774.74
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