RESOLUTION
(Ithacare Center Service Company, Inc. (d/b/a Longview, an Ithacare Community))

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, February 13, 2019, at 2:30 p.m., local time, at 121 E. Court Street, Ithaca, New York 14850.

The meeting was duly called to order by the Chair, with the following members being:

PRESENT: Rich John  Martha Robertson
          Mike Sigler  Laura Lewis
          Jennifer Tavares  John Guttridge

ABSENT: Leslynn McBeen-Charlton

ALSO PRESENT:

On motion duly made and seconded, the following resolution was placed before the members of the Tompkins County Industrial Development Agency:

RESOLUTION AUTHORIZING THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY TO EXECUTE ALL NECESSARY DOCUMENTS IN CONNECTION WITH A TEN-YEAR EXTENSION OF PILOT AGREEMENT BENEFITS FOR ITHACARE CENTER SERVICE COMPANY, INC (D/B/A LONGVIEW, AN ITHACA COMMUNITY) WITH RESPECT TO THE FACILITY (AS DEFINED BELOW) LOCATED ON THE PREMISES KNOWN AS 980 DANBY ROAD, TOWN OF ITHACA, NEW YORK

WHEREAS, by Title I of Article 18-A of the General Municipal Law of the State of New York (the "State"), duly enacted into law as Chapter 1030 of the Laws of 1969 of the State, as amended, and Chapter 535 of the Laws of 1971 of the State of New York as amended and codified as Section 895-b of the General Municipal Law (collectively, the "Act"), the TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY (the "Agency") was created with the authority and power to acquire, construct, renovate, reconstruct, lease, improve, maintain, equip and sell land and any building or other improvement, and all real and personal properties, including, but not limited to, machinery and equipment deemed necessary in connection therewith, whether or not now in existence or under construction or renovation, which shall be suitable for manufacturing, warehousing, research, commercial or industrial
facilities, in order to advance job opportunities, health, general prosperity and the economic welfare of the people of the State and to improve their standard of living; and

WHEREAS, the Tompkins County Industrial Development Agency (the "Agency") has entered into series of transactions (collectively, the "Project") for the benefit of Ithacare Center Service Company, Inc. (d/b/a Longview, an Ithacare Community), a corporation that is treated as a for-profit entity for ad valorem tax purposes (the "Company"), consisting primarily of: (1) the issuance in 1999 by the Agency of its $11,350,000 aggregate principal amount Civic Facility Revenue Bonds (FHA Insured Mortgage-Ithacare Center Service Company, Inc. Project), Series 1997 (the "1997 Bonds"), to provide financing for the Company's construction and equipping of an approximately 143,000 square-foot licensed adult home and HUD-approved assisted-living facility (the "Facility") at 980 Danby Road, Town of Ithaca, Tompkins County, New York (the "Land"); (2) the execution of a certain Payment in Lieu of Tax Agreement, dated on or about February 11, 2000 (the "Original PILOT Agreement"), with respect to the Facility; and (3) the execution of a certain First Amended Payment in Lieu of Tax Agreement, dated as of January 1, 2008 (the "First Amendment to PILOT Agreement"; and, together with the Original PILOT Agreement", the "PILOT Agreement") in connection with the issuance by the Agency of its Variable Rate Demand Civic Facility Revenue Bonds (Ithacare Center Service Company, Inc. Project), Series 2008, in the aggregate principal amount of $14,600,000 to provide financing for the Company to (A) refinance the 1997 Bonds, and (B) construct and equip on the Land an approximately 24,700 square-foot expansion to house an additional thirty-two (32) residential care beds and related improvements at the Facility; and

WHEREAS, the PILOT Agreement expires pursuant to its terms on December 31, 2019; and

WHEREAS, the Company has requested that the Agency consider the approval and execution of all documents necessary to extend the terms of the PILOT Agreement for an additional ten-year period with the benefits to be provided thereunder to be identical to the existing PILOT Agreement (the "Financial Assistance"); and

WHEREAS, such Financial Assistance to be provided under the PILOT Agreement, as extended for an additional ten-year term, deviates from the Agency's Uniform Tax Exemption Policy (the "Policy"); and

WHEREAS, it is in the interest of the Agency to provide the Financial Assistance in order to assist the Company in providing the maximum subsidy to the greatest number of Supplemental Security Income, low- and moderate-income seniors who require supervised residential care; and

WHEREAS, pursuant to Section 874 of the Act, the Agency provided notice to the affected local taxing jurisdictions of its intention to deviate from its Policy and the reasons therefore by letter dated December 20, 2018, mailed or delivered to Tompkins County, the Town of Ithaca, and the Ithaca City School District (collectively, the "Affected Tax Jurisdictions"); and

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WHEREAS, the Financial Assistance to be provided to the Company shall exceed $100,000; and

WHEREAS, pursuant to General Municipal Law Section 859-a, on Friday, January 11, 2019, at 11:00 a.m., local time, at South Hill Business Campus, 950 Danby Road, Ithaca, New York, the Agency held a public hearing with respect to the Project and the proposed financial assistance being contemplated by the Agency (the "Public Hearing") whereby interested parties were provided a reasonable opportunity, both orally and in writing, to present their views. A copy of the minutes of said Public Hearing is attached hereto as Exhibit A; and

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

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

Section 1. The Agency finds that the proposed action and the providing of Financial Assistance to the Company constitutes a "Type II action" pursuant to 6 N.Y.C.R.R. § 617.5 and therefore is exempt from review under SEQR.

Section 2. The Chairman, Vice Chairman and/or Administrative Director of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver an amendment to that certain lease agreement, dated as of February 17, 2000, by and between the Agency and the Company (as amended from time to time, the "Lease Agreement") and all related lease documents necessary and incidental thereto to effectuate the extension of the PILOT Agreement for an additional ten-year term; and the Secretary of the Agency is hereby authorized to affix the seal of the Agency thereto where appropriate and to attest the same, all in substantially the form approved by counsel to the Agency with such changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Administrative Director shall approve. The execution of the amendment to Lease Agreement by the Chairman, Vice Chairman and/or Administrative Director of the Agency shall constitute conclusive evidence of such approval.

Section 3. The Chairman, Vice Chairman and/or Administrative Director of the Agency are hereby authorized, on behalf of the Agency, to extend the PILOT Agreement for an additional ten year term and execute and deliver an amendment to the PILOT Agreement to effectuate the same (the "PILOT Agreement Amendment") and any documents necessary and incidental thereto, including but not limited to NYS Form RP-412-a, "Application for Real Property Tax Exemption"; and the Secretary of the Agency is hereby authorized to affix the seal of the Agency thereto where appropriate and to attest the same, all in substantially the forms approved by counsel to the Agency with such changes, variations, omissions and insertions as the Chairman, Vice Chairman and/or Administrative Director shall approve. The
execution of the PILOT Agreement Amendment and the Application for Real Property Tax Exemption by the Chairman, Vice Chairman and/or Administrative Director of the Agency shall constitute conclusive evidence of such approval.

The Agency's approval of the extension of the PILOT for an additional ten-year term, after due consideration, is consistent with the deviation notice letters transmitted by or on behalf the Agency on or about December 20, 2018, to each of the Affected Taxing Jurisdictions. The Agency's approval of the abatement and related deviation from the Agency's Policy have been provided to induce the Company to continue to provide the maximum subsidy to the greatest number of Supplemental Security Income, low- and moderate-income seniors who require supervised residential care; No comments regarding the proposed deviation were made by the Affected Tax Jurisdictions.

Section 4. This resolution shall take effect immediately.

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

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The resolutions were thereupon duty adopted.
SECRETARY'S CERTIFICATION

Ithacare Center Service Company, Inc. d/b/a Longview, an Ithacare Community

STATE OF NEW YORK
COUNTY OF TOMPKINS ) SS:

I, the undersigned Secretary of the Tompkins County Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Tompkins County Industrial Development Agency (the "Agency"), including the resolution contained therein, held on February 13, 2019, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolution set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

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

I FURTHER CERTIFY, that there was a quorum of the Directors of the Agency present throughout said meeting.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Agency this 13th day of February, 2019.

[Signature]

Secretary

[SEAL]