SUPPLEMENTAL RESOLUTION
(Lansing Renewables, LLC Project – Sales and Use Tax Exemption Benefits)

A regular meeting of the Tompkins County Industrial Development Agency was convened in public session on Wednesday, September 11, 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
           Mike Sigler
           Jennifer Tawors
           John Guttridge

           Martha Robertson
           Leslyn McBean Claireborne
           Laura Lewis

ABSENT:

ALSO PRESENT:

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

RESOLUTION OF THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY (i) ACKNOWLEDGING, WITH RESPECT TO THE PROJECT (AS DEFINED BELOW), (a) THE ACCEPTANCE OF THE SUPPLEMENTAL APPLICATION (AS DEFINED BELOW) AND (b) THE AUTHORIZATION OF THE PUBLIC HEARING (AS DEFINED BELOW); (ii) AUTHORIZING THE CONTINUED NEGOTIATION, EXECUTION AND DELIVERY OF A PROJECT AGREEMENT, LEASE AGREEMENT, LEASEBACK AGREEMENT, TAX AGREEMENT AND RELATED DOCUMENTS; (iv) DESCRIBING AND AUTHORIZING ADDITIONAL FINANCIAL ASSISTANCE TO THE COMPANY IN THE FORM OF (A) A SALES AND USE TAX EXEMPTION FOR PURCHASES AND RENTALS RELATED TO THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, RENOVATION AND EQUIPPING OF THE PROJECT AND (B) AN INCREASED MORTGAGE RECORDING TAX EXEMPTION; AND (v) AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS.

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 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, LANSING RENEWABLES, LLC, for itself or on behalf of an entity formed or to be formed by it or on its behalf (the "Company"), previously submitted an application (as the same may be modified or supplemented from time to time, the "Original Application") to the Agency, a copy of which is on file with the Agency, requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (A) the acquisition by the Agency of a leasehold interest in a parcel of land located at 339 Jerry Smith Road, Town of Lansing, Tompkins County, New York (or other property located in Tompkins County) (the "Land"); (B) the construction on the Land of a 5-megawatt (MW) community solar array to be used to generate electricity that will allow residential and commercial subscribers to receive renewable energy that will offset traditional power sources for the equivalent of approximately 1,000 homes and small businesses ("the Improvements"); and (C) the acquisition and installation in, on and around the Improvements of certain items of machinery, equipment and other tangible personal property (collectively, the "Equipment"); and, together with the Land and the Improvements, the "Facility"; all to generate clean electricity to be sold to residential and commercial customers; and

WHEREAS, pursuant to Article 18-A of the Act, the Agency desires to adopt a resolution describing the Project and the additional financial assistance that the Agency is contemplating with respect to the Project; and

WHEREAS, by resolution adopted on April 10, 2019 (the "Authorizing Resolution"), the Agency, among other things, (i) acknowledged and adopted the "negative declaration" (as such term is defined under the hereafter defined SEQRA) issued by the Planning Board of the Town of Lansing pursuant to Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R. Part 617, as amended (collectively referred to as SEQRA); (ii) authorized the negotiation, execution and delivery of a project agreement (the "Project Agreement"), a lease agreement (the "Lease Agreement"), a leaseback agreement (the "Leaseback Agreement"), a payment-in-lieu-of-tax agreement (the "Tax Agreement") and related documents with the Company; (iii) authorized to take or retain title to, or a leasehold interest in, the Land, the Improvements, the Equipment and the personal property constituting the Project (once the Lease Agreement, the Leaseback Agreement and the Tax Agreement were negotiated), and (iv) to provide financial assistance to the Company in the form of (a) a real property tax abatement structured though the Tax Agreement and (b) an exemption from mortgage recording taxes imposed on the financing related to the Project by the State (but not as to those taxes imposed on the financing related to
the Project by Tompkins County, New York) (collectively, (a) and (b) are hereinafter referred to as the "Original Financial Assistance"); and

WHEREAS, following the adoption of the Authorizing Resolution and pursuant to the submission to the Agency of a supplemental application, dated as of August 1, 2019 (the "Supplemental Application"), the Company requested the Agency provide additional financial assistance in the form of a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Project; and

WHEREAS, the Company previously requested the Agency approve a mortgage amount of $3,572,162, which would result in mortgage recording tax savings through the Agency of $8,930; and

WHEREAS, the Company has now requested the Agency approve a mortgage amount of $5,792,582, which would result in mortgage recording tax savings through the Agency of $14,481; and

WHEREAS, on August 14, 2019, the Agency, by duly approved motion, accepted the Supplemental Application and directed that a public hearing be held; and

WHEREAS, pursuant to Section 859-a of the Act, on Tuesday, September 3, 2019, at 11:00 a.m., local time, at the Town Hall, Town of Lansing, 29 Auburn Road, Lansing, New York 14882, the Agency held a public hearing with respect to the Project and the proposed additional financial assistance being contemplated by the Agency (the "Public Hearing"), wherein interested parties were provided a reasonable opportunity, both orally and in writing, to present their views; and

WHEREAS, the Agency desires to adopt a resolution to (i) designate the Company as agent of the Agency for the purpose of undertaking the Project pursuant to the Project Agreement (ii) provide financial assistance to the Company in the form of a sales and use tax exemption for purchases and rentals related to the acquisition, construction, reconstruction, renovation and equipping of the Project, (iii) authorizing an increase in the mortgage recording tax exemption, (iv) ratifying and confirming the findings made by the Agency in the Authorizing Resolution previously adopted, and (v) if necessary, authorizing the execution and delivery of related documents.

WHEREAS, the Project Agreement, the Lease Agreement, the Leaseback Agreement, the Tax Agreement and related documents are being negotiated to include the sales and use tax exemption and increased mortgage recording tax exemption and will be presented to the Chair, Vice Chair and/or Administrative Director of the Agency for execution subject to approval of this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:
Section 1. The Public Hearing held by the Agency on September 3, 2019, concerning the Project and the additional financial assistance, was duly held in accordance with the Act, including, but not limited to, the giving of at least ten (10) days published notice of the Public Hearing, affording interested parties a reasonable opportunity, both orally and in writing, to present their views with respect to the Project.

Section 2. Based upon representations and warranties made by the Company in the Supplemental Application, the Agency is hereby authorized to provide to the Company the Financial Assistance in the form of a sales and use tax exemption for purchases and rentals related to the acquisition, construction and equipping of the Project.

Section 3. Based upon the representation and warranties made by the Company in the Supplemental Application, the Agency hereby authorizes and approves a mortgage in the amount of $5,792,582, which results in mortgage recording tax savings through the Agency of $14,481.

Section 4. Based upon representations and warranties made by the Company in the Supplemental Application, the Agency hereby authorizes and approves the Company, as its agent, to make purchases of goods and services relating to the Project, that would otherwise be subject to State and local sales and use tax in an amount up to $9,969,193, which result in State and local sales and use tax exemption benefits ("Sales and Use Tax Exemption Benefits") not to exceed $797,535. The Agency agrees to consider any requests by the Company for an increase to the amount of Sales and Use Tax Exemption Benefits authorized by the Agency upon being provided with appropriate documentation detailing the additional purchases of property or services. Pursuant to Section 875(3) of the Act, the Agency may recover or recapture from the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, if it is determined that: (i) the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, is not entitled to the Sales and Use Tax Exemption Benefits; (ii) the Sales and Use Tax Exemption Benefits are in excess of the amounts authorized to be taken by the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project; (iii) the Sales and Use Tax Exemption Benefits are for property or services not authorized by the Agency as part of the Project; or (iv) the Sales and Use Tax Exemption Benefits are taken in cases where the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, fails to comply with a material term or condition to use property or services in the manner approved by the Agency in connection with the Project. As a condition precedent of receiving Sales and Use Tax Exemption Benefits, the Company, its agents, consultants, subcontractors, or any other party authorized to make purchases for the benefit of the Project, shall (i) cooperate with the Agency in its efforts to recover or recapture any Sales and Use Tax Exemption Benefits, and (ii) promptly pay over any such amounts to the Agency that the Agency demands.

Section 5. Subject to the Company executing the Project Agreement and the delivery to the Agency of a binder, certificate or other evidence of liability insurance policy for the Project satisfactory to the Agency, the Agency hereby authorizes the Company to proceed with the acquisition, construction and equipping of the Project and hereby appoints the Company as the true and lawful agent of the Agency: (i) to acquire, construct and equip the Project; (ii) to
make, execute, acknowledge and deliver any contracts, orders, receipts, writings and instructions, as the stated agent for the Agency with the authority to delegate such agency, in whole or in part, to agents, subagents, contractors and subcontractors of such agents and subagents and to such other parties as the Company chooses; and (iii) in general, to do all things which may be requisite or proper for completing the Project, all with the same powers and the same validity that the Agency could do if acting in its own behalf; provided, however, the Project Agreement shall expire on January 31, 2020 (unless extended for good cause by the Chair, Vice Chair or Administrative Director of the Agency) if the Lease Agreement, the Leasback Agreement and the Tax Agreement contemplated have not been executed and delivered.

Section 6. Unless amended by the terms hereof, the Agency hereby ratifies, confirms and reaffirms the findings made in the Authorizing Resolution.

Section 7. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required and to execute and deliver all such certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the office, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolutions and to cause compliance by the Agency with all of the terms, covenants and provisions of the documents executed for and on behalf of the Agency.

Section 8. All actions heretofore undertaken by the Agency with respect to the foregoing are hereby ratified and approved.

Section 9. These Resolutions shall take effect immediately.

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

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The Resolution was thereupon duly adopted.
SECRETARY'S CERTIFICATION
(Lansing Renewables, LLC Project – Sales and Use Tax Exemption Benefits)

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 September 11, 2019, with the original thereof on file in the Agency's 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 11 day of September, 2019.

Secretary

[SEAL]