
City of Syracuse
Industrial Development Agency
201 East Washington Street, 6th Floor
Syracuse, NY 13202
Tel (315) 473-3275

To: Finance Committee Members
City of Syracuse Industrial Development Agency

From: Judith DeLaney

Date: November 10, 2020

Re: Finance Committee Agenda – November 13, 2020

The City of Syracuse Industrial Development Agency will hold a **Finance Committee Meeting on Friday, November 13, 2020 at 8:10 a.m** Members of the public may participate at:
<https://syrgov.webex.com/syrgov/j.php?MTID=mc98390cdf45fbf2b37c07a9160590058>
Meeting Access Code: 173 982 6912 Password: 6kMsQTmHh64 Via Phone (408) 418-9388 Access Code: 173 982 6912

- I. **Call Meeting to Order –**
- II. **Roll Call –**
- III. **Proof of Notice – 1**
- IV. **Minutes – 2**

Approval of the minutes from the October 14, 2020 Finance Committee Meeting.

- V. **New Business –**

Syracuse Urban Partnership - Judy DeLaney – 3

Review of a request by the Company to waive all or a portion of the Agency fee due at Project closing and recommendation to the Board of Directors regarding same.

Attachment:
1. *Request.*

Joint School Construction Board - Sue Katzoff – 4

Review and recommendation to the Board of Directors relative to undertaking of the Project and approval of the issuance of refunding bonds.

Attachments:
1. *Application for Financial Assistance.*

- VI. **Adjournment –**

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Industrial Development Agency
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Syracuse, NY 13202 Tel (315) 473-3275

PLEASE POST

PLEASE POST

PLEASE POST

PUBLIC MEETING NOTICE

THE SYRACUSE INDUSTRIAL DEVELOPMENT AGENCY

HAS SCHEDULED

A

FINANCE COMMITTEE MEETING

ON

FRIDAY, NOVEMBER 13, 2020

At 8:00 a.m.

VIA WEBEX

Meeting Link:

<https://syrgov.webex.com/syrgov/j.php?MTID=mc98390cdf45fbf2b37c07a9160590058>

Meeting Access Code: 173 982 6912

Password: 6kMsQTmHh64

VIA Phone

(408) 418-9388

Access Code: 173 982 6912

For More Information, Please Contact Judith DeLaney, Executive Director jdelaney@syr.gov

City of Syracuse Industrial Development Agency
201 East Washington Street, 6th Floor
Syracuse, NY 13202
(315) 473-3275

Finance Committee Minutes
Tuesday, October 14, 2020

Due to the declaration of a public health emergency and the social distancing requirements imposed at the Federal, State and local level, this meeting was held in accordance with Executive Order 202.1 by video/telephone conference that was made available to the public.

Committee Members Present: Kathleen Murphy, Rickey T. Brown, Kenneth Kinsey, Steven Thompson, Dirk Sonneborn

Staff Present: Judith DeLaney, Susan Katzoff, Esq., John Vavonese, Lori McRobbie

Others Present: Maarten Jacobs, Robert Sweet

I. Call Meeting to Order

Ms. Murphy called the meeting to order at 8:05 a.m.

II. Roll Call

Ms. Murphy acknowledged all Committee members present.

III. Proof of Notice

Ms. Murphy noted that notice of the meeting had been timely and properly provided.

IV. Minutes

Ms. Murphy asked for a motion approving the minutes from the September 15, 2020 Finance Committee meeting. Mr. Kinsey made the motion. Mr. Brown seconded the motion. **ALL COMMITTEE MEMBERS PRESENT UNANIMOUSLY APPROVED THE MINUTES FROM THE SEPTEMBER 15, 2020 FINANCE COMMITTEE MEETING.**

V. New Business

Syracuse Urban Partnership

Mr. Jacobs, a representative of the project, described the Salt City Market project. Syracuse Urban Partnership (SUP) is a 501(c)(3) working with the Allyn Foundation to create this project. The Allyn Foundation has been working on the project for 2 years. The project is located on the corner of West Onondaga Street and Salina Street. The site is a unique corner where all sectors of the City converge. The project will consist of a first floor food hall (24,000 ft), 2nd floor offices for Allyn Family Foundation, SUP and another not-for-profit tenant to be determined and the upper 2 floors will be dedicated to mixed-income housing (6 HUD Home funded apartments and 20 units being rent restricted on a sliding scale income basis not to exceed 30% of annual income).

The 1st floor food hall consists of 10 food vendors, a majority if not all are entrepreneurs of color or women owned businesses. These vendors participated in classes geared towards operating a business. It will also house the Syracuse cooperative market opening full-service grocery store which will feature organic and conventional products, affordable and accessible for all. In addition, the project will house 2,000 sq. ft. community space intended for community access as well as a teaching kitchen in the middle of the market.

Ms. Murphy noted that while the applicant is a not-for-profit, the assessor has declared the project to be a commercial project and will be taxed accordingly. Notwithstanding, the project is not being financed commercially. Unique. Lender is a NFP foundation, without whom the project would not be financeable.

Ms. Katzoff noted that the board was given a memo addressing the ability of the Board to provide financing to the project. The analysis is not focused on the owner but rather on the type of project. Assessor determined project is commercial and fully taxable. In addition, the Board had NDC (its consultant) perform an analysis of the project which also supports the commercial nature and community benefits/impacts. Given the commercial nature of the project it qualifies as a project SIDA can undertake.

Ms. DeLaney confirmed that Ms. Katzoff's memo as well as Mr. Sweet's (NDC) memo were included in the board's packet.

Mr. Kinsey asked Ms. Murphy to clarify that the project qualifies for benefits and Ms. Murphy said yes. Mr. Kinsey said it sounds like a good and worthy project.

Mr. Sonneborn asked if NDC usually gives a recommendation – Ms. DeLaney said no but because of the unique circumstances this project presents SIDA requested NDC's analysis under their existing contract with NDC. Mr. Sweet said NDC performs these types of analysis all over the State from time to time. He has never seen a project like this so it was very easy to make recommendation.

Mr. Thompson said normally NFPs are tax-exempt. Because of the structure of this project the applicant is seeking a 15-year PILOT. Mr. Thompson asked what happens after end of 15 years? Ms. Murphy said it becomes fully taxable after 15 years.

Mr. Brown asked why 15-year PILOT and not a 10-year PILOT? Ms. Murphy stated that the project as presented qualifies for a standard priority and commercial PILOT of 15 years under SIDA's policy. No exception is being given. Ms. Katzoff said that because of the housing components and other variables the project qualifies under SIDA's UTEP policy.

Mr. Brown also asked how long are leases for the restaurant holders? Mr. Jacobs said leases are for 3 years. Shorter term is because they are start-up and gives them the ability to exit if in their best interest. Incubator in a sense, so they can reevaluate after 3 years and they can stay or leave. Mr. Sweet said the respective terms of all tenants (commercial and residential) is on page 5 of the report.

Mr. Thompson said this is a wonder full project on a corner that has been vacant for many years. A lot of challenges will be faced – diversity of the area, bus station across street, Rescue Mission in the backyard. One of those connecting projects, very necessary for the City. He is supportive of the project and recognizes the challenges.

Mr. Murphy said there is one more request by the applicant regarding SIDA's administrative fee – to either waive the fee, reduce the fee or reinvest the fee back into the project. In particular, the public use and public good pieces of the project (sidewalk, curbing, granite work, lighting that will benefit external ring of the property).

Ms. Murphy noted that this project provides numerous benefits to community – checks almost every box in terms of community benefits. She also noted that financing of the project is tricky, at best (and impossible without the Allyn Foundation) making it all that more important for the project and the applicant to use every single dollar inside the four walls.

Ms. DeLaney – fee would be approximately \$291,000. SUP is only asking for a PILOT. No mortgage or sales tax exemptions. PILOT savings over 15-year period will be \$963,000. Based on that the community benefits, landscaping, curbs, sidewalks approximately \$275,000 in improvements to general community. SIDA has done this in the past.

Mr. Brown said only reservation is that there have been a number of projects that would fit into the same definition that struggled on the financial end. Access Dental, Laura Cueva's project. We did not offer the same opportunity to those projects. They have the same exact same community benefits as this project. Not offered to others so he is uncomfortable.

Ms. Murphy said that the applicant requested this. The Agency does not offer it.

Mr. Brown said there is a knowledge gap – social applicants struggle

Ms. DeLaney – both of those are commercial and cost benefit analysis showed those projects saved thousands and thousands of dollars from the benefits received.

Mr. Brown – wealth gap in US – these are the things that exasperate the wealth gap. SIDA needs to spend more time on this consideration.

Mr. Sonneborn asked if we don't do this now, we don't get to do it down the road? Can't wait to see how much they need down the road for exterior work.

Ms. Katzoff stated that this is not a recommendation, it is a request from the applicant based on their proforma. They are not able to get commercial financing. If not for the financing from the Allyn Foundation, this project would not be financeable. The applicant asked based on these factors and the enormity of the community benefits this project provides. Applicant only seeks a PILOT as they are being taxed as a for profit entity. The applicant has requested that the Agency consider reducing or waiving their fee given the financing structure of this transaction coupled with the enormity of the community benefits. The Agency has the ability to waive 100% of its fee, but in accordance with the ABO's best practices, the decision should be reflected in the minutes.

Finally, Mr. Sonneborn asked about funds the Agency may have set aside to make improvements. Ms. DeLaney said any such funds were from prior PILOTs and restricted to certain areas. Ms. Katzoff said that the statute used to allow the Agency to retain PILOT payments but changes in legislation has require IDAs to distribute PILOT payments to the appropriate taxing jurisdictions. Any remaining PILOT payments the Agency may have under the prior legislation (from many years ago) are restricted for specific geographical regions.

Ms. Murphy asked Mr. Jacobs if he is comfortable to go back to his team regarding the request and letting staff know.

Mr. Jacobs said yes, he will go back to his team. Ms. DeLaney said she will speak with Mr. Jacobs further. Mr. Brown asked that Mr. Jacobs discuss with his board – consider offsetting fee in some way. If a portion of the fees waived could be spent towards another project

geographically close. Suggested \$25,000. He feels it is a disservice to other entrepreneurs to waive this fee for a not-for-profit over fees for other applicants.

Ms. Murphy noted that Mr. Brown is speaking about conditioned PILOTs structured over 20 years ago for Carousel and the Lakefront. She is not aware of any other conditioned PILOTs and would prefer to avoid creating another concern of historical precedent. She thinks the applicant gets there the same way with their reinvestment in the exterior neighborhood.

Ms. Murphy clarified that she would like Mr. Jacobs to go back to his team to see if the financing will work by paying the fee to the IDA.

Mr. Jacobs said that big challenge is the size of the fee. If the benefit received is close to \$1M and ¼ of it goes to the IDA for its fee. Investing already make improvements at the intersection, neighboring Whitlock Building, sewer lining, light posts and other things. He would like to go back to his team and speak with Ms. DeLaney to see if the fee is not waived, what a reduced fee will look like.

Mr. Sweet said the financial impact – fee of \$291,000 cuts in the PILOT savings by one-third. Unprecedented project. No corporate developer would do this project.

Ms. Katzoff noted that the Agency charges 1% of its fee because in almost every instance the IDA is conferring sales and use tax exemption, mortgage recording tax exemption and the PILOT savings. Benefits far outweigh the fee. In this case all the IDA is conferring is a PILOT but continuing to charge 1% on the total project cost.

Ms. Murphy wants to work over the next few days on percentages in this project and look back at other community benefit projects. She asked that Mr. Jacobs speak to his team about the feasibility of paying the fee. Ms. Murphy said she thinks we can recommend that that Board of Directors approve the PILOT and then have a further discussion or proposal regarding the fee at the next board meeting.

Mr. Sonneborn said he would be inclined to consider a fee between \$0-\$291,000. Mr. Brown agrees.

Ms. Murphy asked for a motion to recommend to the Board of Directors that the project to be positively considered for the PILOT and a further discussing pending on the fee.

Mr. Sonneborn made the motion. Mr. Kinsey seconded the motion. **ALL COMMITTEE MEMBERS PRESENT UNANIMOUSLY APPROVED A MOTION TO MAKE A RECOMMENDATION TO THE BOARD OF DIRECTORS THAT THE PROJECT BE**

POSITIVELY CONSIDERED AND FOR FURTHER DISCUSSION REGARDING THE IDA FEE.

The Syracuse Flatiron LLC

Ms. DeLaney said this project first came before the Board in March 2020. The application was withdrawn because the owner was substantially tax delinquent on the building. Applicant has been working on the project and has brought the taxes current. He has come back to the IDA to ask the IDA to consider the project for benefits.

The project is located on North Salina St. and involves the Flatiron Building. In reviewing the application, Ms. DeLaney was concerned that at one time the applicant's owner intended that the penthouse of the building was to be renovated and used for his personal residence. In addition, while the first floor is to house 2 commercial units the applicant did not indicate a commitment to job creation.

Ms. Delaney spoke to the project manager who confirmed that no portion of the project would be used for the owner's personal residence but rather would be leased to a third party tenant. Flatiron building is on North Salina Street has been vacant and an eyesore for years. The community is in favor of the project and Northside Up is helping.

The project qualifies for a 15-year priority PILOT because it is in the NRSA.

Ms. Delaney said this project has been going on for close to 3 years. Applicant has had issues with zoning and permitting but Ms. DeLaney thinks those issues will be resolved.

Mr. Brown said he would recommend the project.

Ms. Katzoff spoke about the analysis. The applicant believes the commercial space will create jobs but is not able to guaranty job creation. If no jobs created, IDA need to see if project has other community impacts worthy of benefits. Applicant may be willing to limit rents for mixed or workforce housing (which would be worthy of benefits).. Other impacts might be the elimination of blight or improving recreation or other opportunities for residents. This is the analysis to be undertaken if no jobs are created.

Mr. Thompson – 15-years of tax breaks. Does not qualify if applicant is going to live there.

Mr. Sonneborn said we need to know what he is doing with the top floor.

Ms. DeLaney said she will get that information by the Board meeting. Mr. Sonneborn asked if he is getting public support? Ms. Murphy said he is receiving Restore NY money.

Ms. Murphy said we would like more information regarding the top floor 22,000 sq. ft. and request further information regarding commercial spaces on the first floor.

Ms. Katzoff said you may also want to inquire if he will commit to rental rates – sign a commitment so you know it meets the requirements for the PILOT aside from being in the NSRA.

Ms. Katzoff recommends you need to look at the community benefits since it is a zero job creator so what else is there – maybe keeping rents at stabilized rates to get you to through your GML analysis.

There being no further discussion, Ms. Murphy asked for a motion to recommend the Board of Directors to approve consideration for assistance, in addition they would like more information on the use of the space on the top floor, detail on commercial space and have a conversation regarding rents.

Mr. Brown received an email from Ms. Stevens regarding rental of the commercial space. Applicant is planning on having a commercial tenant with 5 employees.

Ms. Katzoff said that he would need to revise his applicant and commit to those jobs. Ms. Delaney said she will speak to Ms. Stevens.

Mr. Brown made the motion. Mr. Thomson seconded the motion. **ALL COMMITTEE MEMBERS PRESENT UNANIMOUSLY APPROVED A MOTION TO MAKE A RECOMMENDATION TO THE BOARD OF DIRECTORS WITH REGARDS TO APPROVAL TO HOLD A PUBLIC HEARING PENDING RECEIVING ANSWERS TO THE COMMITTEE'S QUESTIONS OF TODAY.**

2021 Proposed Budget

Mr. Vavonese said the budget is conservative given the uncertainty of the times. Expenses - monies previously received for extension fees relative to certain Destiny agreements (\$100,000) is discretionary. Some of these funds were previously dedicated to the Rezone Syracuse project expenses and related software to help facilitate businesses undertaking economic development in the City. Lakefront expenses are down because an agreement was reached with the City to have its Park's department take over the work. The property maintenance budget was reduced by \$115,000 due to the planned acquisition of certain parcels in 2020 that did not materialize.

Hiawatha Blvd. project is receiving the balance of monies received by SIDA from the Destiny transaction earmarked for use in the Lakefront Improvement area.

Grant distribution for the COVID emergency program. All funds will be expended this year. Crossroads – slowly progresses. We are committed and spent \$2,600. Office expenses are fairly static. Staffing costs are reduced. Syracuse Surge - \$60,000 total (\$30,000 this year, \$30,000 next year and \$20,000 from Centerstate to off-set).

HUD 108 debt is maturing next year and down significantly, less than \$1,000 of interest to go and one more principal payment.

Mr. Sonneborn asked about grant distribution line. Ms. Murphy said \$283,000 will be distributed in grants in 2020 under the COVID grant program.

Ms. DeLaney said initially \$1.5M was approved for AXA Garage project. \$525K of that was allocated to an engineering study. Out of that \$525K, it is estimated that we would have paid all but \$150K. The difference of \$975K will not be used for AXA Garage project as originally intended. Any additional use would need a new approval.

Ms. Murphy asked if the resolution authorizing the \$950K needs to be terminated. Ms. Katzoff said no, because the obligations go away when contingencies in the resolution not met.

Mr. Sonneborn asked for clarification. Ms. Murphy said the board authorized a total of \$1.5M for AXA garage project of which \$525K went for engineering report. \$150,000 balance being rolled to next year. Bills will come in and have to be paid.

Mr. Sonneborn asked what is the board being asked to approve with regards to the 2021 budget.

Ms. Murphy motion is to approve 2021 Budget as presented in the agenda packet.

Mr. Sonneborn said to be clear, committee is being asked to recommend a budget that shows a \$681,000 shortfall? He is not comfortable.

Ms. DeLaney said we have budgeted \$1M as fees in 2021, which is an estimate.

Mr. Sonneborn asked Mr. Vavonese which expenses are variable and which are fixed and with \$1.7M in expenses, where does shortfall come from. Judy said the Agency has cash reserves. Mr. Vavonese said \$520K in restricted cash being held that is committed to Hiawatha Blvd. Another \$100,000 budgeted from the Destiny extension fees is the only discretionary item.

Ms. DeLaney said if you look at the 2020 budget, that was approved, it showed a negative \$1.1M. But 1/1/20 through 9/30/20 the Agency actually has a surplus of \$1,048,000. She anticipates additional fees before year's end.

Mr. Sonneborn said he is uncomfortable with the budget. Ms. Murphy said we will hold voting on this matter until Mr. Vavonese, Mr. Sonneborn and Ms. DeLaney are able to address Mr. Sonneborn's concerns and share results with rest of Committee. She asked that they reflect for the board exactly where reserve accounts and surplus lays for historical data so everyone is comfortable.

Ms. DeLaney had a few housekeeping items to discuss. She said that Gail Cawley invited the board members to tour JMA properties. Also, the November board meeting is set for Friday, November 20th to coincide with Planning Commission's calendar.

Ms. Murphy said it would be nice if all could go to tour JMA, as it is reaffirming and important.

VI. Adjournment

There being no further business to discuss Ms. Murphy asked for a motion to adjourn the meeting. At 9:55 a.m. Mr. Kinsey made a motion to adjourn. Mr. Sonneborn seconded the motion. **ALL BOARD MEMBERS PRESENT UNANIMOUSLY APPROVED A MOTION TO ADJOURN THE MEETING AT 9:55 AM.**

City of Syracuse
Industrial Development Agency
201 East Washington Street
Syracuse, NY 13202
Tel (315) 473-3275

EXECUTIVE SUMMARY

<p>Agenda Item: 3</p> <p>Title: Syracuse Urban Partnership</p> <p>Requested By: Judv DeLaney</p>	<p style="text-align: center;">ATTACHMENTS:</p> <p>1. Cost Benefit Analysis.</p>
<p>OBJECTIVE: Review of a request by the Company to waive all or a portion of the Agency fee due at Project closing and recommendation to the Board of Directors regarding same.</p>	
<p>DESCRIPTION:</p> <p>Direct expenditure of fund: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Type of financial assistance requested</p> <p><input checked="" type="checkbox"/> PILOT</p> <p><input type="checkbox"/> Sales Tax Exemption</p> <p><input type="checkbox"/> Mortgage Recording Tax Exemption</p> <p><input type="checkbox"/> Tax Exempt Bonds</p> <p><input type="checkbox"/> Other</p> <p>SUMMARY: The Agency has received an application from the Company requesting financial assistance with a Project currently under construction at 484 South Salina Street to be known as the Salt City Market. The project is an 80,000 sq. ft. mixed used development to contain a 24000 sq. ft. market and grocery store on the first floor second floor office space for non- profit purposes and mixed income residential units on the third and fourth floors. Cost of the project is estimated to be \$29,163,609 and is being funded through a 501c3 Non-Profit. As the City Assessor has determined the property is subject to property tax, the Company is requesting assistance from the Agency only in the form of a 15 Year PILOT agreement. A public hearing on the Project will be held immediately preceding the Board of Directors meeting of 11-23-20. The Company has requested the Agency consider a waiver of the fee or a portion thereof due to the project's status as a 501c3, and the amount of the investment and benefits the project will engender to the City (see cost benefit analysis)..</p>	<p>REVIEWED BY:</p> <p><input checked="" type="checkbox"/> Executive Director</p> <p><input type="checkbox"/> Audit Committee</p> <p><input type="checkbox"/> Governance Committee</p> <p><input checked="" type="checkbox"/> Finance Committee</p> <p>Meeting: November 13, 2020 Finance Committee</p> <p>Prepared By: J.A. DeLaney</p>

Project Summary

1. Project: Syracuse Urban Partnership **2. Project Number:** 0

3. Location: Syracuse **4. School District:** SCSD

5. Tax Parcel(s): 101.-10-08.2 **6. Type of Project:** Commercial

7. Total Project Cost:	\$ 29,163,609
Land	\$ 1,814,274
Site Work	\$ 1,249,707
Building	\$ 19,770,000
Furniture & Fixtures	\$ 1,000,000
Equipment	\$ 867,000
Equipment Subject to NYS Production Exemption	\$ -
Engineering/Architecture Fees	\$ 1,843,003
Financial Charges	\$ 1,130,438
Legal Fees	\$ 489,187
Other	\$ 1,000,000

8. Total Jobs	72
8A. Job Retention	9
8B: Job Creation (Next 5 Years)	63

Cost Benefit Analysis: Syracuse Urban Partnership

	Fiscal Impact (\$)
Abatement Cost:	\$963,825
Sales Tax	\$0
Mortgage Tax	\$0
Property Tax Relief (PILOT)15yr	\$963,825.29
New Investment:	\$37,563,744
PILOT Payments 15yrs	\$1,536,899.00
Project Wages (10 yrs)	\$6,234,099
Construction Wages	\$3,047,100
Employee Benefits (10 years)	\$200,662
Project Capital Investment	\$26,543,984
New Sales Tax Generated	\$0
Agency Fees	\$1,000
Benefit:Cost Ratio	38.97 :1

Syracuse Local Development Corporation
333 West Washington St, Suite 130
Syracuse, NY 13202
Tel (315) 473-3275 Fax (315) 435-3669

EXECUTIVE SUMMARY

Agenda Item: 4

Title: Joint School Construction Board

Requested By: Sue Katzoff

OBJECTIVE: Review and recommendation to the Board of Directors relative to an application for tax exempt bond refunding in an amount not to exceed \$ 30,000,000.00.

DESCRIPTION:

Direct expenditure of fund: Yes No

Type of financial assistance requested

PILOT

Sales Tax Exemption

Mortgage Recording Tax Exemption

Tax Exempt Bonds

Other

SUMMARY:

The Agency has received an application for financial assistance from the JSCB for the issuance of refunding bonds (refinance) for bonds issued by the Agency in 2010 and 2011 due to the current favorable rate environment.

ATTACHMENTS:

1. Application for Financial Assistance.

REVIEWED BY:

Executive Director

Audit Committee

Governance Committee

Finance Committee

Meeting: November 13, 2020
Finance Committee

Prepared By: J.A. DeLaney



CITY OF SYRACUSE SYRACUSE INDUSTRIAL DEVELOPMENT AGENCY PROJECT APPLICATION INSTRUCTIONS

1. The person completing this application on behalf of the company/applicant shall be a person who is either the CEO of the company/applicant or a person authorized to bind the company/applicant and each statement contained in this application shall be made by such a person. Fill in all blanks, using "none", "not applicable" or "not available" where the question is not appropriate to the Project, which is the subject of this Application (the "Project"). If you have any questions about the way to respond, please call the City of Syracuse Industrial Development Agency ("SIDA" or the "Agency") at (315)473-3275.
2. If an estimate is given as the answer to a question, put "(est.)" after the figure or answer, which is estimated.
3. If more space is needed to answer any specific question, attach a separate sheet.
4. When completed, return this application by mail or fax to the Agency at the address indicated below. A signed application may also be submitted electronically in PDF format to Judith DeLaney, Economic Development Specialist at jdelaney@syrgov.net.

An application will not be considered by the Agency until the application fee has been received.

5. The Agency will not give final approval for this Application until the Agency receives a completed NYS Environmental Assessment Form concerning the Project, which is the subject of this Application. The form is available at <http://www.dec.ny.gov/permits/6191.html>
6. Please note that Article 6 of the Public Officers Law declares that all records in the possession of the SIDA (with certain limited exceptions) are open to public inspection and copying. If the Applicant feels that there are elements of the Project which are in the nature of trade secrets which, if disclosed to the public or otherwise widely disseminated, would cause substantial injury to the Applicant's competitive position, this Applicant must identify such elements in writing and request that such elements be kept confidential. In accordance with Article 6 of the Public Officers Law, the SIDA may also redact personal, private, and/or proprietary information from publicly disseminated documents.
7. The Applicant will be required to pay the Agency application fee and legal fee deposit upon submission. If accepted as a project of the agency, the Applicant is responsible for all administrative and legal fees as stated in Appendix D.
8. A complete application consists of the following 8 items:
 - This Application
 - Conflict of Interest Statement - Appendix A
 - Environmental Assessment Form
 - Verification - Appendix B
 - A Project description, including a feasibility statement indicating the need for the requested benefits
 - Provide site plans, sketches, and/or maps as necessary
 - 10 year pro forma operating budget, including funding sources
 - A check payable to the Agency in the amount of \$1,000
 - A check payable to Bousquet Holstein PLLC in the amount of \$2,500

It is the policy of the Agency that any Project receiving benefits from the Agency will utilize 100% local contractors and local labor for the construction period of the Project unless a waiver is granted in writing by the Agency.

Return to:

City of Syracuse Industrial Development Agency
201 East Washington Street, 6th Floor
Syracuse, NY 13202
Phone: 315-473-3275
jdelaney@syrgov.net

City of Syracuse Syracuse Industrial Development Agency Application

I. APPLICANT DATA

A. Contact Information

Company Name:	Joint Schools Construction Board of the City and City School District ("Applicant")		
Mailing Address:	233 E. Washington St., 300 City Hall		
City:	Syracuse	State:	NY
		Zip:	13202
Phone:	3154488406	Fax:	3154488381
Contact Person:	Joseph W. Barry, III, Secretary		
Email Address:	jbarry@syrgov.net		
Industry Sector:			
NAICS Code:		Federal Employer Identification Number:	15-6010157 (City School District)

B. Will the Applicant be the Project Beneficiary (i.e. Project tenant or owner/operator)

Yes No If No, Who will: Syracuse City School District

C. Principal Stakeholders

List principal owners/officers/directors owning 5% or more in equity holdings with percentage ownership. Public companies should list corporate officers.

Name	% Ownership	Business Address	Phone	Email
N/A				

D. Corporate Structure: Attach a schematic if Applicant is a subsidiary or otherwise affiliated with another entity.

Corporation

Private

Public

Date and Location of
Incorporation/Organization

Partnership

General

Limited

If a foreign corporation, is the
Applicant authorized to do
business in the State of New
York?

Other

Sole Proprietorship

Limited Liability Company/Partnership

E. Applicant's Counsel:

Name:	Theodore A. Trespasz, Jr., Esq.			
Firm:	Trespasz & Marquardt, LLP			
Mailing Address:	247 West Fayette Street, 3rd Floor			
City:	Syracuse	State:	NY	Zip: 13202
Phone:	3154664444	Fax:	3154665555	
Email Address:	ttrespasz@lawtm.com			

F. Applicant's Accountant:

Name:	Gregg Evans			
Firm:	The Bonadio Group			
Mailing Address:	432 N. Franklin St., #60			
City:	Syracuse	State:	NY	Zip: 13204
Phone:	3154764004	Fax:	3154751513	
Email Address:	gevans@bonadio.com			

G. Applicant History: If the answer to any of the following is "Yes", please explain below. If necessary, attach additional information.

1. Is the Applicant, its management, or its principal owners now a plaintiff or defendant in any civil or criminal litigation? Yes No
2. Has any person listed in Section 1(c) ever been convicted of a criminal offense (other than a minor traffic violation)? Yes No
3. Has any person listed in Section 1 (C) or any concern with whom such person has been connected ever been in receivership or been adjudicated a bankrupt? Yes No

H. Has the Applicant, or any entity in which the Applicant or any of its members or officers are members or officers, received assistance from SIDA in the past? If yes, please give year, Project name, description of benefits, and address of Project.

Yes No

Past bond financings for JSCB projects.

II. PROJECT INFORMATION

A. Project Location

Address:	<input type="text"/>	Legal Address (if different)	<input type="text"/>
City:	<input type="text"/>		
Zip Code:	<input type="text"/>		
Tax Map Parcel ID(s):	<input type="text"/>		
Current Assessment:	<input type="text"/>	Square Footage /Acerage of Existing Site:	<input type="text"/>
Square Footage of Existing Building, if any:	<input type="text"/>	Census Tract: (Please See Appendix E for Census Tracts)	<input type="text"/>

B. Type (Check all that apply):

- | | |
|---|---|
| <input type="checkbox"/> New Construction | <input type="checkbox"/> Commercial |
| <input type="checkbox"/> Expansion/Addition to Current Facility | <input type="checkbox"/> Brownfield/Remediated Brownfield |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Residential/Mixed Use |
| <input type="checkbox"/> Warehouse/Distribution | |
| <input type="checkbox"/> Other | <input type="text"/> |

C. Description of Project: Please provide a detailed narrative of the proposed Project. This narrative should include, but not be limited to: (i) the size of the Project in square feet and a breakdown of square footage per each intended use; (ii) the size of the lot upon which the Project sits or is to be constructed; (iii) the current use of the site and the intended use of the site upon completion of the Project; (iv) the principal products to be produced and/or the principal activities that will occur on the Project site; and (v) an indication as to why the Applicant is undertaking the Project and the need for the requested benefits (Attach additional sheets if necessary). Attach copies of any site plans, sketches or maps.

Potential refunding of SIDA Bonds issued for JSCB purposes in 2010 and 2011

D. Is the Applicant the owner of the property?

- Yes No

If not, who is the owner and by what means will the site be acquired? If leasing, when does the lease end?

Syracuse City School District facilities are owned by the City of Syracuse.

E. Infrastructure: Please indicate whether the following are onsite, need to be constructed, or need to be renovated/expanded:

Water	<input type="text"/>	Electric	<input type="text"/>
Sanitary/ Storm Sewer	<input type="text"/>	Private Roads	<input type="text"/>
Gas	<input type="text"/>	Telecommunication	<input type="text"/>

F. Zoning Classification: Please list the current zoning:

Current Zoning

G. Are variances needed to complete the Project?

Yes No

If yes, please describe nature of variances and if municipal approvals have been granted:

H. Will the Project generate sales tax for the community?

Yes No

If yes, what is the company's average annual sales or estimated annual sales?

I. In accordance with N.Y. GML Sec. 862(1):

1. Will any other companies or related facilities within the state close or be subjected to reduced activity as a result of this Project? If so please list the town and county of the location(s):

Yes No

2. Will the completion of the Project result in the removal of a plant or facility of the Applicant from one area of the State New York to another area of the State of New York?

Yes No

3. Will the completion of the Project result in the abandonment of one or more plants or facilities of the Applicant located in the State of New York?

Yes No

i. If any answer to questions 1, 2 or 3 above is yes, is the Project reasonably necessary to discourage the Applicant from removing such other plant or facility to a location outside the State of New York?

Yes No

ii. If any answer to questions 1, 2 or 3 above is yes, is the Project reasonably necessary to preserve the competitive position of the Applicant in its respective industry?

Yes No

4. Will the Project primarily consist of retail facilities?

Yes No

i. If yes, will the cost of these facilities exceed one-third of the total Project cost?

Yes No

J. Is the Project located in a distressed Census Tract?

Yes No

N/A

Please see Appendix E for the map of distressed census tracts in the city of Syracuse.

K. Is the Project site designated as an Empire Zone?

Yes No

L. Construction

1. Project Timeline (approximate):

Construction Commencement

Construction Completion

Date of Occupancy

2. Please list any other key Project milestones:

3. Has work begun? Yes No

If so, indicate the amount of funds expended in the past 3 years?

III. PROJECT COSTS & FINANCING

A. Estimated Project Costs

i. State the costs reasonably necessary for the acquisition, construction, and/or renovation of the Project:

Description of Cost Type	Total Budget Amount
Land Acquisition	
Site Work/Demo	
Building Construction & Renovation	
Furniture & Fixtures	
Equipment	
Equipment Subject to NYS Production Sales Tax Exemption (Manufacturing)	
Engineering/Architects Fees	
Financial Charges	
Legal Fees	
Other	
Management /Developer Fee	
Total Project Cost	

ii. State the sources reasonably anticipated for the acquisition, construction, and/or renovation of the Project:

Amount of capital the Applicant has invested to date:	
Amount of capital Applicant intends to invest in the Project through completion:	
Total amount of public sector source funds allocated to the Project:	
Identify each public sector source of funding:	
Percentage of the Project to be financed from private sector sources:	
Total Project Cost	

B. Financial Assistance sought (estimated values):

Applicants requesting exemptions and/or abatements from SIDA must provide the estimated value of the savings they anticipate receiving. **New York State regulations require SIDA to recapture any benefit that exceeds the amount listed in this application.**

i. Is the Applicant expecting that the financing of the Project will be secured by one or mortgages? Yes No

If yes, amount requested and name of lender:

ii. Is the Applicant expecting to be appointed agent of the Agency for purposes of abating payments of NYS Sales and Use Tax? Yes No

If yes, what is the TOTAL amount of purchases subject to exemption based on taxable Project costs?

iii. Is the Applicant requesting a payment in lieu of tax agreement (PILOT) for the purpose of a real property tax abatement? Yes No

If yes, Category of PILOT requested:

iv. Is the Applicant requesting any real property tax abatement that is **inconsistent** with the Agency's UTEP?

Yes No

If yes, please contact the Executive Director prior to submission of this Application.

v. Upon acceptance of this Application, the Agency staff will create a PILOT schedule and indicate the estimated amount of PILOT Benefit based on anticipated tax rates and assessed valuation and attach such information as Exhibit A hereto. At such time, the Applicant will certify that it accepts the proposed PILOT schedule and requests such benefit be granted by the Agency.

**** This Application will not be deemed complete and final until Exhibit A hereto has been completed and executed****

C. Type of Exemption/Abatement Requested:

Amount of Exemption/Abatement Requested:

<input type="checkbox"/>	Real Property Tax Abatement (PILOT)	
<input type="checkbox"/>	Mortgage Recording Tax Exemption (.75% of amount mortgaged)	
<input type="checkbox"/>	Sales and Use Tax Exemption (\$4% Local, 4% State)	
<input checked="" type="checkbox"/>	Tax Exempt Bond Financing (Amount Requested)	30,000,000
<input type="checkbox"/>	Taxable Bond Financing (Amount Requested)	

D. Company's average yearly purchases or anticipated yearly purchases from vendors within Onondaga County, subject to sales tax:

E. Estimated capital investment over the next 5 years, beyond this Project, if available:

IV. EMPLOYMENT AND PAYROLL INFORMATION

*** Full Time Equivalent (FTE) is defined as one employee working no less than 40 hours per week or two or more employees together working a total of 40 hours per week.**

A. Are there people currently employed at the Project site?

Yes

No

If yes, provide number of full time equivalent (FTE) jobs at the facility:

B. Complete the following:

Estimate the number of full time equivalent (FTE) jobs to be retained as a result of this Project:	<input type="text"/>
Estimate the number of construction jobs to be created by this Project:	<input type="text"/>
Estimate the average length of construction jobs to be created (months):	<input type="text"/>
Current annual payroll at facility:	<input type="text"/>
Average annual growth rate of wages:	<input type="text"/>
Please list, if any, benefits that will be available to either full and/or part time employees:	<input type="text"/>
Average annual benefit paid by the company (\$ or % salary) per FTE job:	<input type="text"/>
Average growth rate of benefit cost:	<input type="text"/>
Amount or percent of wage employees pay for benefits:	<input type="text"/>
Provide an estimate of the number of residents in the Economic Development Region (Onondaga, Madison, Cayuga, Oneida, Oswego, and Cortland Counties) to fill new FTE jobs:	<input type="text"/>

C. Complete the following chart indicating the number of FTE jobs presently employed at the Project and the number of FTE jobs that will be created at the Project site at the end of the first, second, third, fourth, and fifth years after the Project is completed. Jobs should be listed by title or category (see below), including FTE independent contractors or employees of independent contractors that work at the Project location. **Do not include construction workers.**

Current & Planned Full Time Occupations (Job Titles)	Current Number of FTEs	Annual Salary	Estimated Number of FTE Jobs After Project Completion					
			End of Year 1	End of Year 2	End of Year 3	End of Year 4	Total New Jobs After 5 Years	Total Retained Jobs After 5 Years

For purposes of completing the chart, refer to the following definitions, in lieu of current titles:

- **Professional/Managerial/Technical** - includes jobs which involve skill or competence of extraordinary degree and may include supervisory responsibilities (examples: architect, engineer, accountant, scientist, medical doctor, financial manager, programmer).
- **Skilled** - includes jobs that require specific skill sets, education, training, and experience and are generally characterized by high education or expertise levels (examples: electrician, computer operator, administrative assistant, carpenter, sales representative).
- **Unskilled or Semi-Skilled** - includes jobs that require little or no prior acquired skills and involve the performance of simple duties that require the exercise of little or no independent judgment (examples: general cleaner, truck driver, typist, gardener, parking lot attendant, line operator, messenger, information desk clerk, crop harvester, retail salesperson, security guard, telephone solicitor, file clerk).

D. Are the employees of your company currently covered by a collective bargaining agreement?

Yes No If yes, provide the Name and Local:

V. Environmental Information

***An Environmental Assessment Form (EAF) MUST be completed and submitted along with this application. Please visit <https://www.dec.ny.gov/permits/6191.html> for the online EAF Mapper Application and EAF Forms.**

A. Have any environmental issues been identified on the property?

Yes No

If yes, please explain:

B. Has any public body issued a State Environmental Quality Review Act determination for this Project?

Yes No

If yes, please attach to this application.

VI. REPRESENTATIONS & AFFIRMATIONS BY THE APPLICANT

I hereby represent and warrant that I am [the CEO of the company/applicant] or [a person authorized to bind the company/applicant] and make the following representations and/or warranties and understand and agrees with the Agency as follows:

A. Jobs Listings: Except as otherwise provided by collective bargaining agreements, new employment opportunities created as a result of the Project will be listed with the New York State Department of Labor Community Services Division (the "DOL") and with the administrative entity of the service delivery area created by the Workforce Investment Act ("WIA") in which the Project is located.

Initial

BJO

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

Initial

BJO

C. Other NYS Facilities: In accordance with §862 (1) of the New York General Municipal Law, the Applicant understands and agrees that projects which will result in the removal of an industrial or manufacturing plant of the Project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the Project occupant within the state is ineligible for Agency Financial Assistance, unless otherwise approved by the Agency as reasonably necessary to preserve the competitive position of the Project in its respective industry.

Initial

BJO

D. City Human Right Law: The Applicant agrees to endeavor to comply with the provisions of Article XI, Division 2 of the City Code, entitled "The Omnibus Human Rights Law," which prohibits discrimination in employment based upon age, race, sex, creed, color, religion, national origin, sexual orientation, disability or marital status. The Applicant hereby agrees to adhere to this policy or equal opportunity employment in the requirement, hiring, training, promotion, and termination of employees.

Initial

BJO

E. City of Syracuse and MWBE Preference: The applicant understands and agrees that it is the preference of the Agency that the applicant provide, and use its best efforts to provide, opportunities for the purchase of equipment, goods and services from: (i) business enterprises located in the city of Syracuse; (ii) certified minority and/or women-owned business enterprises; and (iii) business enterprises that employ residents in the city of Syracuse. Consideration will be given by the Agency to the Project Applicant's efforts to comply, and compliance, with this objective at any time an extension of benefits awarded, or involvement by the Agency with the Project, is requested by the Project Applicant.

Initial

BJO

F. Local Labor Policy: The applicant understands and agrees that local labor and contractors will be used for the construction, renovation, reconstruction, equipping of the Project unless a written waiver is received from the Agency. Failure to comply may result in the revocation or recapture of benefits awarded to the Project by the Agency. For the purposes of the policy, "Local" is defined as Onondaga, Cayuga, Cortland, Madison, Oneida, and Oswego Counties.

Initial

BJO

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

Initial

BJO

H. Annual Employment Reports and Outstanding Bonds: The Applicant understands and agrees that, if the Project receives any Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the Agency on an annual basis, reports regarding the number of FTE at this Project site. The Applicant also understands and agrees to provide on an annual basis any information regarding bonds, if any, issued by the Agency for the Project that is requested by the Comptroller of the State of New York.

Initial

BJO

I. Absence of Conflicts of Interest: The Applicant has received from the Agency a list of the members, officers and employees of the Agency. No member, officer or employee of the Agency has an interest, whether direct or indirect in any transaction contemplated by this Application, except as hereinafter described in Appendix B.

Initial

BJO

J. Compliance: The Applicant understands and agrees that it is in substantial compliance with applicable local, state, and federal tax, worker protection, and environmental laws, rules, and regulations.

Initial

BJO

K. False or Misleading Information: The Applicant understands and agrees that the submission of knowingly false or knowingly misleading information in this Application may lead to the immediate termination of any financial assistance and the reimbursement of an amount equal to all or part of any tax exemptions claimed by reason of Agency involvement in the Project.

Initial

BJO

L. GML Compliance: The Applicant certifies that, as of the date of the Application, the proposed project is in substantial compliance with all provisions of NYS General Municipal Law Article 18-A, including but not limited to Sections 859-a and 862(1).

Initial

BJO

M. SIDA's Policies: The Applicant is familiar with all of SIDA's policies posted on its website (http://www.syr.gov.net/Syracuse_Industrial_Development_Agency.aspx) and agrees to comply with all applicable policies.

Initial


N. Disclosure: The Applicant has read paragraph 6 of the instructions contained on the cover of this Application and understands that the Applicant must identify in writing to SIDA any information it deems proprietary and seeks to have redacted.

Initial

O. Reliance: THE APPLICANT ACKNOWLEDGES THAT ALL ESTIMATES OF PROJECTED FINANCIAL IMPACTS, VALUE OF FINANCIAL ASSISTANCE REQUESTED, AND OTHER INFORMATION CONTAINED IN THIS APPLICATION WILL BE RELIED UPON BY SIDA AND ANY CHANGES IN SUCH INFORMATION MUST BE MADE IN WRITING AND MAY IMPACT THE GRANT OF FINANCIAL ASSISTANCE TO THE PROJECT.

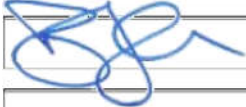
Initial

I am the CEO or a person authorized to bind the company/applicant, and have read the foregoing and agree to comply with all the terms and conditions contained therein as well as the policies of the City of Syracuse Industrial Development Agency.

Name of Applicant Company	Joint Schools Construction Board of the City and Ci
Signature of Officer or Authorized Representative	
Name & Title of Officer or Authorized Representative	Bradley O'Connor, CPA, Commissioner of Finance
Date	October 29, 2020

VI. HOLD HARMLESS AGREEMENT

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

Name of Applicant Company	Joint Schools Construction Board of the City and Ci
Signature of CEO or a person authorized to bind the company/applicant	
Name & Title of Officer or Authorized Representative	Bradley O'Connor, CPA, Commissioner of Finance
Date	October 29, 2020

CITY OF SYRACUSE INDUSTRIAL DEVELOPMENT AGENCY APPLICATION
APPENDIX A
CONFLICT OF INTEREST STATEMENT

Agency Board Members

1. Kathleen Murphy
2. Steven P. Thompson
3. Rickey T. Brown
4. Kenneth J. Kinsey
5. Dirk Sonneborn

Agency Officers/Staff

1. Judith DeLaney
2. John Vavonese
3. Debra Ramsey-Burns

Agency Legal Counsel & Auditor

1. Susan Katzoff, Esq., Bousquet Holstein, PLLC
2. Grossman St. Amour, PLLC.

The Applicant has received from the Agency a list of members, officers and staff of the Agency. To the best of my knowledge, no member, officer or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

Signature:

Authorized Representative:

Title:

Date:

City of Syracuse Industrial Development Agency

APPENDIX B

Agency Fee Schedule

(Revised 1/15/19)

Bond and Straight Lease Transactions:

Application & Processing Fee	\$1,000.00
Project Commitment/Legal Fee	\$2,500.00
(Due with fully executed Application; Amount applied to SIDA's counsel fee)	

Administrative Fee:

Issuance of Bonds	1% Project Cost
(Without regard to principal amount of bonds issued.)	
Straight Lease/Agency Appointment	1% Project Cost
(Exemption from one or more mortgage recording, real property or sales and use taxes)	
Refunding of Bonds	1% of Project Cost

New Money/Additional Financing on Existing Project:

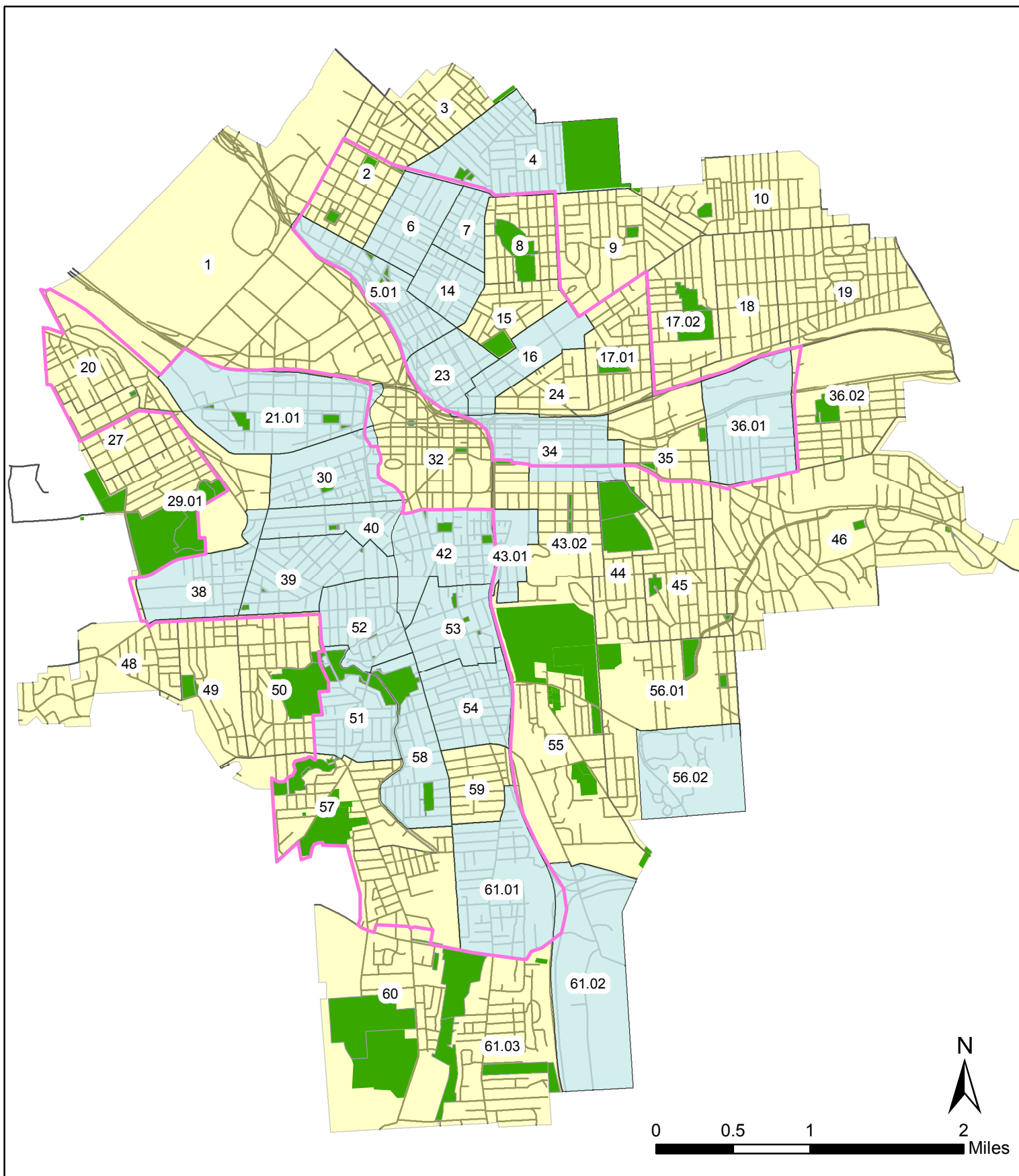
- Refinancing of project where no additional Financial Assistance is sought (other than MRTE) – ¼ of new money financed (exclusive of original mortgage amount).
- Refinancing of project where additional Financial Assistance is sought (in addition to MRTE) – 1% of new money financed.

Post-Closing Items for Bond and Straight Lease Transactions:

Annual Administrative Reporting Fee	\$250.00
(Paid at time of closing and annually thereafter for duration of SIDA's interest in Project Facility)	
Extension of sales tax exemption	\$500.00
Modification or Amendment of Closing Documents*	\$1,000.00
<u>*including but not limited to refinancing of original mortgage</u>	
Subsequent lender closing	\$250.00

In addition to the foregoing, Applicants are responsible for payment of all costs and expenses incurred by SIDA in connection with application or Project including without limitation publication, copying costs, SEQRA compliance and fees and costs to SIDA's attorneys, engineers, and consultants. SIDA reserves the right to require a deposit to cover anticipated costs. Application fees are payable at time application/request is submitted. All fees are non-refundable. Applicants for bond transactions are responsible for payment of Bond Issuance Charge payable to the State of New York. Applicants are also responsible for payment of post-closing fees and costs associated with the appointment of additional agents. SIDA reserves the right to modify the this schedule at any time and to assess fees and charges in connection with other transactions such as grants of easement or lease of SIDA-owned property.


Highly Distressed Census Tracts



Legend

- Highly Distressed Census Tracts (2016)
- 2010 Census Tracts
- Parks & Cemeteries
- NRSA Boundaries

Map created 7/12/2016.
This map is for planning purposes only.
The City of Syracuse cannot guarantee its accuracy.



SIDA Application 14