



PETER G. BARBER
SUPERVISOR

NANCY A. LEVIS
SECRETARY

April 17, 2019

William N. Young, Jr., Esq.
Chairperson
Town of Guilderland Industrial Development Agency
Guilderland Town Hall
5209 Western Turnpike
Guilderland, NY 12084

Re: Proposed Deviation from Uniform Tax Exemption Policy
A. Phillips Hardware, Inc. Project

Dear Chairman Young:

Upon behalf of the Town Board, I write in response to Chief Executive Officer, Donald Csaposs's letter dated March 15, 2019, which notified the Town of Guilderland, as an "affected taxing jurisdiction," of Guilderland Industrial Development Agency's ("IDA") proposed deviation from its tax exemption policy for the above-referenced project. At its April 16th meeting, the Town Board authorized this letter which objects, in part, to the IDA's proposed relief.

At the outset, the Town Board recognizes the IDA's role in promoting economic expansion in the Town, creating gainful employment opportunities, encouraging private sector investment, and diversifying the Town's economy. The Town Board also recognizes the importance of maintaining the IDA's independent role in exercising its entrusted statutory authority.

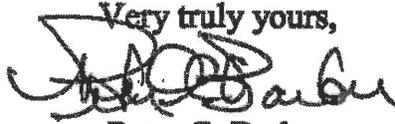
The Town Board defers to the IDA's determination that the project meets statutory requirements for sales and use tax exemption and mortgage and recording tax exemption.

The Town Board respectfully objects to the IDA's proposed determination that the project's economic benefit, including the creation of three full-time, one part-time, and three seasonal positions, justifies the extraordinary awarding of any real property tax

exemption. The IDA has a well-established history which shows that it sparingly awards real property tax exemptions in only special circumstances where the applicant meets a documented and unsatisfied need, such as a senior facility which reserves beds for Medicaid patients, or provides a substantial economic benefit. The present application falls far short of this precedent. If a property tax exemption is awarded here, that decision could set a precedent which would substantially lower the threshold for such relief in future applications and unfairly shift tax burdens to other property owners.

Thank you for the opportunity to submit this response.

Very truly yours,



Peter G. Barber
Town Supervisor

cc: Town Board members
Hon. Daniel P. McCoy, Albany County Executive
Marie Wiles, Superintendent, Guilderland Central School District
✓ Donald Csaposs, CEO, Industrial Development Agency

Guiderland Central School District

www.guiderlandschools.org

Administration Offices

P.O. Box 18, 8 School Road Guiderland Center, NY 12085 (518) 456-6200 FAX (518) 456-1152

MARIE WILES, Ph.D., *Superintendent of Schools*
NEIL T. SANDERS, *Assistant Superintendent for Business*
LIN A. SEVERANCE, Ph.D., *Assistant Superintendent for Human Resources*
DEMIAN J. SINGLETON, Ed.D., *Assistant Superintendent for Instruction*

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April 17, 2019

Town of Guiderland
Industrial Development Agency
Donald Csaposs, CEO
Guiderland Town Hall – 2nd Floor
P.O. Box 339
Guiderland, NY 12084

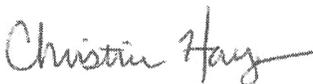
Re: A. Phillips Hardware, Inc. Project
Proposed PILOT Agreement and
Proposed Deviation from the Agency's Uniform Tax Exemption Policy

Dear Mr. Csaposs;

The board of education is requesting that the following general position statement on IDA Tax Exemptions be shared and entered into the record regarding the A. Phillips Hardware, Inc. Project:

While the board of education supports efforts to encourage economic development within the town, it generally disfavors the granting of real property tax exemptions. Under the current NYS Property Tax Cap formula, the immediate impact of payment in lieu of taxes (PILOT) agreements could result in a lowering of the district's tax levy limit threshold. This may create the potential for exceeding the "tax cap" thereby requiring a supermajority of voters to pass the budget or alternatively, create fiscal challenges in the district's ability to meet student needs. However, under certain circumstances of potential substantial economic benefit to school district taxpayers, the district may consider supporting, at some level, a specific request for a real property tax exemption.

Sincerely,



Christine Hayes
President, Board of Education

C: Marie Wiles
Neil T. Sanders



Main Office:
120 West Avenue, Suite #303
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Phone: 518.899.2608
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Regional Offices:
Portland, ME
Boston, MA
Richmond, VA
Brattleboro, VT

12/24/2018

A. Joseph Scott
Agency and Bond Counsel
Town of Guilderland Industrial Development Agency
5209 Western Turnpike
Guilderland, NY 12084

Re: Proposal for Project Evaluation Services

Dear Joe:

We understand that the Town of Guilderland Industrial Development Agency (the "IDA") has been asked to consider providing financial assistance to a project with a significant retail component. This potential project may provide services to a portion of the Town and to surrounding municipalities that is currently underserved by existing providers of hardware and related goods. The project may therefore qualify for financial assistance from the IDA, and the IDA wishes to engage a third-party to provide an objective analysis of whether the area is underserved and would therefore benefit from the the project.

Camoin Associates proposes to conduct an analysis of the availability and demand for hardware goods in the affected area, which includes neighboring towns, and to provide quantitative data on hardware goods are currently being purchased. We will research patterns of consumer behavior when purchasing hardware goods and identify key criteria for the location of a store, for example how far residents will typically drive, and whether any demand is being met with online sales, which is a trend in some retail sectors but not others. The IDA will provide information regarding the proposed location of the store, the types of goods expected to be sold and services expected to be provided, and the locations of any other businesses providing similar goods and services within the Town. The IDA will be asked to forward the application it has received, which will be held as confidential.

We will prepare a memo with an executive summary of our findings, supported by data tables and a brief explanation of our methodology, for delivery by January 11, 2019. We expect that this memo and our findings will be published with other IDA materials pertaining to the potential project.

For these services, we propose a fee of \$5,575.

Sincerely,

/s/

Victoria Storrs
Project Manager
Camoin Associates

ACCEPTED.

DONALD REAPASS
IDA CEO

/s/

Michael N'dolo
Vice President
Camoin Associates

February 27, 2019

Town of Guilderland IDA
Attn: Mr. Donald Csaposs
Guilderland Town Hall
PO Box 339
Guilderland, NY 12084

RE: A. Phillips Hardware Application

Dear Mr. Csaposs and Board Members,

As a long-term resident of Altamont and the Town of Guilderland, I am writing to you for your positive consideration of the application for IDA assistance for A. Phillips Hardware. I am very appreciative of having a hardware store nearby – particularly one that is family owned, community oriented and focused on exceptional service. It's not just the convenient location or selection, it is truly the people that make this business special and one that I want to see all residents support. With an increased number of people considering a move to the Town of Guilderland, I believe having local businesses such as A. Phillips Hardware helps create the type of neighborhood that first attracted me to the area and made me want to stay.

As I was reviewing the approval process, I read your mission statement and feel that providing assistance to A. Phillips Hardware would meet all of your objectives:

1. Assist in the enhancement and diversity of the Town's economy
2. Support of projects that create or retain jobs
3. Promote private sector investment in the Town

I hope that you will all give due consideration to this application and provide assistance to this wonderful local business.

Sincerely,



Debra A. Pollard
3 Armstrong Drive
Altamont NY 12009

2/28/2019

To Whom It May Concern:

My name is Eric Schorr and I live in Guilderland near the middle school. I am writing in support of Jon Phillips and his efforts to secure tax breaks to build his new store in Altamont.

First and foremost, Mr. Phillips is a local business owner whose family has run Phillips Hardware for over 100 years. We should encourage local business to grow and flourish as New York can be a difficult place to cultivate commerce. In my mind, what Mr. Phillips is asking for in getting a tax break is not perceived as a money grab. I do not see a local business in the same fashion as a large corporation trying to line their pockets.

Mr. Phillips is a business owner, but also is a resident of the town that he is looking to improve his property in. He is someone who gives back to his community constantly in volunteering for various organizations in our community. He also has spent many hours on philanthropy that benefit non-profits across the Capital Region.

So why would someone like me want to see Mr. Phillips get a break to build this new store? In the Capital Region, there are very few 55 and older communities where a person or couple can actually buy their home. A lot of rental properties, but few that can be purchased. My parents are looking to move closer to me to see their grandchildren grow up and there is one community that they are focusing in on to move to: Brandle Meadows in Altamont. If they do wind up move there, Mr. Phillips new store makes coming to Altamont more attractive without causing the area to lose character. I want my parents to feel that moving to a place like Altamont is good choice made even better with these kind of improvements.

I think that change is inevitable in our lives, as much as we may or may not like it. So in this case, why not make that change to benefit local business, local residents and future community members?

Thank you,

A handwritten signature in black ink, appearing to read "Eric Schorr", with a long horizontal flourish extending to the right.

Eric Schorr

Guilderland

February 12, 2019

Town of Guilderland Industrial Development Association
Attn: Donald Csaposs, CEO
Town of Guilderland Town Hall
Western Avenue, Route 20
Guilderland, NY 12084

Re: A. Phillips Hardware Application to the Town of Guilderland IDA

Dear Mr. Csaposs and Members of the Guilderland IDA Board:

I write to express my support of the application by A. Phillips Hardware to the Town of Guilderland Industrial Development Agency for the redevelopment of 6495 State Route 158 into a new hardware and related retail center.

A. Phillips Hardware has endured for over 125 years in spite of increased competition from large chain retail by evolving beyond its core hardware products into related services that provide a value-add to its local customers while preserving a uniquely personal experience.

The new facility proposed will improve Guilderland residents' access to necessities like gas service and other conveniences for which there is unmet demand as well as expanding upon A. Phillip's core offerings. This includes a new marketplace for locally-sourced goods, benefitting area artisans. In doing so, the expanded operation will not only create direct employment opportunities, but support local makers, driving our regional creative economy and further differentiating Phillips Hardware from its big box competition.

Unlike corporate stores with limited connection or commitment to the communities in which they operate, A. Phillips Hardware is a homegrown, family-owned concern with a proven track record of reinvestment and good citizenship. Nevertheless, there are considerable cost challenges and risk facing this new undertaking, which I appreciate firsthand both as owner of a locally based company and as a real estate developer.

For all the reasons above, we respectfully urge the Guilderland Industrial Agency to provide the requested assistance for this worthy project.

Sincerely,



Seth Rosenblum
Chief Executive Officer
The Rosenblum Companies



Town of Guilderland Industrial Development Association
Attn: Donald Csaposs, CEO
Town of Guilderland Town Hall

Dear Mr. Csaposs and Members of the Guilderland IDA Board:

I write to express my support of the application by A. Phillips Hardware to the Town of Guilderland Industrial Development Agency for the redevelopment of 6495 Route 158 into a new hardware and related retail center.

Phillips Hardware has been a part of our local community as well as many others in the Capital Region for over 125 years. They have continuously provided value to the residents of Guilderland in many different ways. From the products they provide to the personal experience each customer receives, they are truly an asset to us all.

The new store will bring convenience and service to the residents of Guilderland that is in demand, but does not currently exist. As the owner of Troy Miller Construction and CM Fox Real Estate, I personally use their services on a daily basis. I also have several employees and real estate agents who will greatly benefit from the new store and the added services and conveniences it will bring to an otherwise dry area. Mr. Phillips and I have worked together on several community initiatives over the years. He has always supported charity events I have organized, both financially and through participation. His willingness to help others and his desire to improve himself, his business and our community is always impressive.

Mr. Phillips has been a member of our local community his entire life. He has continuously volunteered with our youth and advocated for all of our residents. The new Phillips Hardware store is the first ground up Phillips Hardware store and general store since inception. Mr. Phillips has spent years fostering relationships with other local businesses and residences. He works tirelessly to improve our community not only as a business owner, but through being part of volunteer organizations, running charity events, and even by being the Strategic Alliance Partner Chair for the Albany Chapter of The Entrepreneurs Organization, which is a global organization that helps to bring local entrepreneurs and business owners together for the good of the community and their local economies.

As a local business owner and lifelong resident of the area I have first-hand experience of the benefits Jon Phillips, his family, his businesses and volunteering does for our community. Granting the tax assistance request will help not only the business, but the community at large and I support it.

Thank you,

A handwritten signature in black ink, appearing to read 'Troy Miller'.

Troy Miller
Owner/ Broker CM Fox Real Estate
Owner Troy Miller Construction

MAIN OFFICE: 2390 Western Avenue, Guilderland, New York 12084 P: 518.861.7030 / F: 518.861.7040

LATHAM OFFICE: 12 Century Hill Drive, Latham New York 12110 P: 518.786.FOXX (3699)/ F: 518.786.3611

www.cmfox.com

February 26, 2019

Town of Guilderland
Industrial Development Association
Attn: Donald Csaposs, CEO
Guilderland Town Hall
Guilderland, NY 12084

Re: A. Phillips Hardware Application to the Town of Guilderland IDA

Dear Mr. Csaposs and Members of the Guilderland IDA Board:

I have been a resident of the town of Guilderland since 1989. I am writing this letter to support the application by A. Phillips Hardware related to the development of a new hardware store to replace the existing store and structure and a new convenience store with a gas station and Dunkin affiliation at 6495 State Route 158, Altamont, NY 12009.

I have been a frequent patron over the years to the existing hardware store and make that choice based on the personal, community based service that is provided. That being said, the current square footage can only provide a certain amount of product and/or service. The larger hardware store and enhancements of the convenience store and gas station would provide a much more diverse offering of products and services and jobs that would benefit the local community. These levels of products and services are currently unavailable at that particular site. With the somewhat unique location and the current ownership, I have no doubt, this development will continue to be community based and the employees hired will continue to provide that same personalized service with a more diversified product line available to patrons and community members.

My understanding is that this application involves a request for some sort of financial assistance to complete the project. I am sure there are considerable costs involved. I do not know all of the specific details of this. What I do know is that I have known the Phillips' family for many years. They are honest, hard-working and trustworthy people who have a history of giving back to the community. They would not request this type of assistance unless it was absolutely necessary for them to do so. Please give them your serious consideration for this assistance.

Sincerely,



Robert Ghizzoni
14 Ida Ln
Schenectady, NY 12303
bobghiz@verizon.net



ALBANY DUTCHMEN
PO Box 72
Saratoga Springs, NY 12866
www.dutchmenbaseball.com



February 22nd, 2019

Re: Phillips Hardware Request for Tax Assistance

To Whom It May Concern:

The intention of this letter is to voice support for Jon Phillips and his land development project in Altamont.

I am the Vice President and General Manager of the Albany Dutchmen, a summer collegiate baseball team that prides itself on developing college players and providing family friendly, affordable entertainment to families throughout the Capital District. In this role, I have gotten to know Jon over the past 10 years. During that time, I have had the pleasure of working with him on various business projects and charitable endeavors, while also getting to know him on a personal level.

For those that may be unfamiliar with Jon Phillips, he exemplifies all of the qualities of a charitable citizen, helping neighbor, community leader, and hardworking owner of a family operated business. His character and reputation have always been upheld to the highest of standards.

The entire Phillips family has a strong commitment and desire to serve the community. I have seen firsthand the good he has brought to the community through countless hours of volunteering with Guilderland Baseball & Softball and STRIDE Adaptive Sports.

For the past decade, Jon has also been extremely supportive of the Dutchmen both personally and through Phillips Hardware. He has always supported the Dutchmen financially and through other resources. He has valued our partnership and the initiatives we have taken to give back to the local community and has continued to try to help us succeed in that mission year after year.

I am confident that Jon Phillips and Phillips Hardware will keep the community and its residents at the forefront and make his project a true asset to the Town of Guilderland.

Sincerely,

Jason Brinkman
Vice President & General Manager, Albany Dutchmen



Mary Ellen Whitney
Founder / Chief Executive Officer
E-mail: mwhitney@stride.org

Joe Russo
Office Manager
E-mail: jrusso@stride.org

Patrick Hayslett
Development Director
E-mail: phayslett@stride.org

Megan Evans
Program Director
E-mail: mevans@stride.org

STRIDE Office:

4482 NY Highway 150
West Sand Lake, NY 12196

Office: (518) 598-1279
Fax: (518) 391-2563

Website: www.stride.org
Facebook: STRIDE Adaptive Sports
Twitter: @STRIDEAdaptive

Mission Statement:

Founded in 1985, STRIDE, Inc., is a volunteer, nonprofit organization dedicated to providing year-round recreational and leisure programs to individuals with special needs in a safe, fun and educational environment.



STRIDE Adaptive Sports is an IRS Section 501(c)(3) organization (#14-1732830), and your contribution may qualify as a charitable deduction for federal income tax purposes. Please retain this letter for tax purposes and as acknowledgement that you have received no goods or services in exchange for your contribution.

Dear Town of Guilderland Industrial Development Agency,

I am writing this letter to express my support of the Phillips family and the value they create in every community where their footprint becomes established.

The Phillips family has demonstrated past success at enhancing the economy and the diversity of communities they serve. Because of this, I am confident the family's presence will strongly align with IDA's mission and positively contribute to the Town's prosperity.

In fact, the Phillips family has partnered with my tax-exempt 501(c)(3) charitable organization – STRIDE Adaptive Sports – for over ten (10) years!

By supporting STRIDE, the Phillips family has made the Capital Region a more diverse and inclusive community while positively enhancing the lives of children with disabilities and combat-injured veterans.

Last year, STRIDE conducted over 11,000 free and low-cost adaptive sports lessons for more than 2,000 individuals with disabilities. The Phillips family was significant in making this possible, having sponsored STRIDE's 5k fundraising event and serving as committee leaders and event personnel.

Furthermore, the family has generously supported STRIDE's newest initiative, a physical space in West Sand Lake that will serve as the Capital Region's first and only fitness gym for people with disabilities!

This year will mark the 10th anniversary of the Phillips family supporting STRIDE's athletes with disabilities. Every year, our organization and the people it serves become better off for having known them. I have no reservations that the same will be true for the Town. I strongly urge you to pursue all avenues that will make it possible to partner with the Phillips family like STRIDE has.

Sincerely,

Mary Ellen Whitney
Founder/CEO
STRIDE Adaptive Sports



DREYER • BOYAJIAN
LAMARCHE • SAFRANKO
ATTORNEYS AT LAW

February 12, 2019

Donald Csaposs, CEO
Town of Guilderland Industrial Development Agency
Guilderland Town Hall
PO Box 339
Guilderland, New York 12084

RE: A. Phillips Hardware Public Hearing

Dear Mr. Csaposs:

I am writing on behalf of the A. Phillips Hardware Public Hearing currently scheduled for this evening. I am fully in support of this project and any tax requests/relief that may be afforded. Over the years, towns, such as Guilderland, have thrived and existed in large measure due to the work and effort of small business owners.

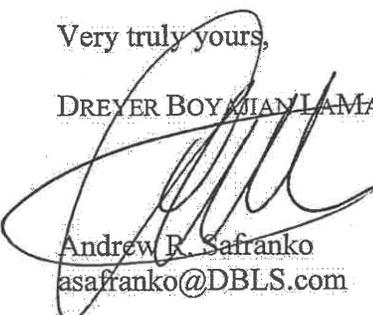
For generations, the Phillips family has been valuable members of the greater Albany Community, supporting over 7 locations at one time. They have provided employment and opportunities to countless members of the community. In addition, there is hardly a charitable organization in the area that the Phillips organization has not supported by their time, resources, and donations.

I know this current location will be the epicenter of the Phillips stores and that they will do everything in their power to make this endeavor successful. It is for all these reasons that I am in total support of this project.

Please do not hesitate to contact me if you have any questions or require additional information. Thank you for your attention and consideration of this matter.

Very truly yours,

DREYER BOYAJIAN LAMARCHE SAFRANKO



Andrew R. Safranko
asafranko@DBLS.com



February 26, 2019

Town of Guilderland Industrial Development Association
Attn: Donald Csaposs, CEO
Town of Guilderland Town Hall
Western Avenue, Route 20
Guilderland, NY 12084

Re: A. Phillips Hardware Application to the Town Of Guilderland IDA

Dear Mr. Csaposs and Members of the Guilderland IDA Board:

I write in full support of the application by A. Phillips Hardware to the Town of Guilderland Industrial Development Agency for the redevelopment of the 6495 State Route 158 into a new hardware and retail center.

The growth of large retail box chains in recent years and small business leaving the State of New York, the A. Phillips plan to revitalize the corner of route 146 and route 158 is a win - win for both the Town of Guilderland and the town residents.

Let's face facts, owning a business in the State of New York is no picnic. With rising labor cost and government regulations, New York should be giving tax incentives for any business owners willing to set up shop. A. Phillips has endured for over 125 years and who has shown his commitment to the community and their residents. Let us also not forget the potential increase of jobs this project will provide. The family owned business who has a proven track in the Capital District will certainly be a great asset to the Town of Guilderland.

We respectfully urge the Guilderland Industrial Agency to provide the requested assistance for this worthy project.

Sincerely,

Daniel Abbruzzese
Co- Owner
Orchard Creek Golf Club Inc.
Altamont Orchard Inc.