

**GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY  
d/b/a  
GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER**

**AND**

**HECATE ENERGY CIDER SOLAR LLC**

---

**TAX AGREEMENT**

---

**Project Address:**

See Schedule B

**Tax Map Nos.:**

See Schedule B (each as may be subdivided and/or assigned a new tax parcel No.)

**Affected Tax Jurisdictions:**

Genesee County  
Town of Elba  
Town of Oakfield  
Elba Central School District  
Oakfield-Alabama Central School District

**OSC Project Code:**

1801-22-11A

**Dated as of September 13, 2024**

## TAX AGREEMENT

THIS **TAX AGREEMENT**, dated as of September 13, 2024 (the "Tax Agreement"), is by and between the **GENESEE COUNTY INDUSTRIAL DEVELOPMENT AGENCY d/b/a GENESEE COUNTY ECONOMIC DEVELOPMENT CENTER**, a public benefit corporation duly existing under the laws of the State of New York, with offices at 99 MedTech Drive, Suite 106, Batavia, New York 14020 (the "Agency") and **HECATE ENERGY CIDER SOLAR LLC**, a limited liability company duly organized and validly existing under the laws of the State of Delaware, with offices at 621 W. Randolph Street, Chicago, Illinois 60661 (the "Company").

### W I T N E S S E T H :

WHEREAS, the Agency was created by Chapter 565 of the Laws of 1970 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act") as a body corporate and politic and as a public benefit corporation of the State of New York (the "State"); and

WHEREAS, the Company has submitted an application (the "Application") to the Agency requesting the Agency's assistance with respect to a certain project (the "Project") consisting of: (i) the acquisition by the Agency of an interest in the Company's fee, leasehold, and easement interests in certain parcels of land located in the Town of Elba and the Town of Oakfield, Genesee County, New York (the "Land", being more particularly described in Schedule B attached hereto); (ii) the planning, design, construction and operation of a 500MWac PV solar electrical generation system, including panel foundations, inverters, transformers, interconnect wiring, utility connections, sitework, landscaping, fencing, security and related improvements (the "Improvements"); and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land and the Improvements, the "Facility"); and

WHEREAS, in order to induce the Company to acquire, construct, install and equip the Facility, the Agency is willing to take a leasehold interest in the Facility pursuant to a certain Lease Agreement, dated as of September 13, 2024 (the "Lease Agreement"), and thereafter to lease said Facility back to the Company pursuant to the terms and conditions of a certain Leaseback Agreement, dated as of September 13, 2024 (the "Leaseback Agreement"); and

WHEREAS, pursuant to Section 874(1) of the Act, the Agency is exempt from the payment of taxes imposed upon real property and improvements owned by it or under its jurisdiction, control or supervision, other than special ad valorem levies, special assessments and service charges against real property which are or may be imposed for special improvements or special district improvements; and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an agreement making provisions for payments-in-lieu-of-taxes by the Company for the benefit of Genesee County (the "County"), the Town of Elba and the Town of Oakfield (collectively, the "Towns"), and the Elba Central School District and the Oakfield-Alabama Central School

District (collectively, the "School Districts" and, collectively with the County and the Town, the "Affected Tax Jurisdictions").

NOW, THEREFORE, in consideration of the covenants herein contained, and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

Section I - Payment in lieu of Ad Valorem Taxes:

Section 1.1 A. Subject to the completion and filing by the Agency prior to the taxable status date of **March 1, 2025** (the "Taxable Status Date") of New York State Form RP-412-a Application For Real Property Tax Exemption (the "Exemption Application") under Section 412-a of the New York State Real Property Tax Law (the "RPTL") and Section 874 of the Act with each of the assessors for the Towns (the "Assessors") and the acceptance of the Exemption Application by the Assessors, the Facility shall be classified as exempt from Real Property Taxes (as hereinafter defined) upon the assessment rolls of the Towns during the Term (as defined below) hereof, commencing with the 2025-26 School Districts tax years, and the 2026 County and Town tax years. For purposes of the foregoing "Real Property Taxes" means all general ad valorem real property taxes levied against the Facility by the Affected Tax Jurisdictions. The Company shall provide the Agency with the information necessary for the completion and filing by the Agency of the Exemption Application and shall provide such additional information and take such actions as are required by each of the Assessors to process and accept the Exemption Application. Notwithstanding anything contained herein or in the Leaseback Agreement to the contrary, in the event the exemption from Real Property Taxes is denied for any reason, the Company shall pay (and hereby agrees to pay) all Real Property Taxes lawfully levied upon the Facility as they become due. After giving written notice to the Agency, the Company may, in good faith, contest the denial of the Exemption Application, provided that (i) the overall operating efficiency of the Facility is not impaired and the Facility continues to qualify as a "project" under the Act; (ii) neither the Facility nor any part of or interest in it would be in any danger of being sold, forfeited or lost, except as permitted under the Leaseback Agreement; or (iii) neither the Company nor the Agency, as a result of such contest, shall be in any danger of any civil or criminal liability. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company, arising from the denial of an exemption from Real Property Taxes.

B. Interim Real Property Taxes. To the extent imposed by any of the Affected Tax Jurisdictions, the Company shall pay all Real Property Taxes relating to the Land due and payable from the date hereof through the Taxable Status Date and any applicable time periods prior to those set forth within Section 1.5.

C. Agreement to Make Payments; Due Dates; Invoices. During the Term, as long as the Agency has a leasehold interest in the Facility and the Facility is exempt from Real Property Taxes, the Company shall make annual payments in lieu of taxes ("Payments") directly to the Affected Tax Jurisdictions in the amounts set forth on **Schedule A** attached hereto. Payments to the School Districts in the amounts set forth on **Schedule A** shall be first made on or before the first September 30 occurring after the Commercial Operation Date (as defined below) and, thereafter on or before September 30 of each payment year during the Term (the "School District

Payment Date"). Payments to the Towns in the amounts set forth on Schedule A shall be first made on or before the first January 31 occurring after the Commercial Operation Date (as defined below) and thereafter on or before January 31 of each payment year during the Term (the "Town Payment Date", and together with the School District Payment Date, the "Payment Date"). The County has elected to waive its entitlements to Payments in the amounts set forth on **Schedule A** and the Company shall have no obligation to make such Payments to the County, the Agency or any Affected Tax Jurisdiction pursuant to this Tax Agreement. At least thirty (30) days prior to each Payment Date, the Agency shall present, or require each of the Affected Tax Jurisdictions to present, an invoice to the Company stating the amount of the respective Payment, the payee, and the date when due.

D. Notice of Commercial Operation Date. The "Commercial Operation Date" shall be the date on which the Facility as a whole first commences generating electricity for sale, excluding electricity generated during the period of on-site test operations and commissioning of the Facility. For purposes of this Tax Agreement, the Commercial Operation Date is deemed to be the commercial operation date indicated in the Company's notice of commercial operation to the New York Independent System Operator ("NYISO") for the Facility. Within thirty (30) days after its notice to the NYISO, the Company shall provide notice to the Agency of the Commercial Operation Date. Due to energy market conditions, among other reasons, the Company is not able to make any representations regarding when or whether the Facility will be constructed and therefore when Payments would commence. Notwithstanding anything herein to the contrary, the Company shall not be obligated to make Payments during construction of the Facility and prior to the Commercial Operation Date.

E. Public Purposes. The parties agree and acknowledge that Payments made hereunder are for public purposes of the Affected Tax Jurisdictions, and to provide a revenue source that the Affected Tax Jurisdictions would otherwise lose because the Facility is not on the tax rolls.

1.2 Allocation. All Payments due hereunder shall be made directly to the Affected Tax Jurisdictions. However, in the event the Agency receives any Payments pursuant to this Tax Agreement, the Agency shall remit to the Affected Tax Jurisdictions the amount received hereunder, *if any*, within thirty (30) days of receipt of said Payments and shall allocate said Payments among the Affected Tax Jurisdictions in the same proportion as ad valorem taxes would have been allocated but for the Agency's involvement, unless the Affected Tax Jurisdictions have consented in writing to a specific allocation.

1.3 Reserved.

1.4 Valuation of Future Additions to the Facility. Any new construction, reconstruction, renovation, re-powering (including solar module substitution), maintenance, modernization and/or upgrading of any existing facilities that does not add generating capacity beyond the actual nameplate AC electric generating capability of the Facility, expressed in MW ("Installed Capacity"), above 500MWac for the Facility as a whole, shall be covered by this Tax Agreement and shall not cause any increase in Payments payable hereunder. However, if there shall be a future addition to the Facility constructed or added in any manner after the Commercial Operation Date that results in an increase in Installed Capacity above 500MWac for

the Facility as a whole, the Company shall notify the Agency of such future addition ("Future Addition"). The notice to the Agency shall contain a copy of the application for a building permit, plans and specifications, and any other relevant information that the Agency may thereafter request, including the increase in Installed Capacity above 500MWac for the Facility as a whole. Upon the earlier of substantial completion, or the issuance of a certificate of occupancy for any such Future Addition to the Facility, the Company shall become liable for payment of an increase in the total Payments. The Agency shall notify the Company of such increase in the total Payments related to such Future Addition and send the Company an invoice for such increase at least thirty (30) days prior to the due date thereof. If the Company disagrees with assessed value for any Future Addition set by either of the Assessors, the Company may challenge such assessed value pursuant to Section 4.1 of this Tax Agreement. During the pendency of any such challenge regarding assessed value, the Company shall pay the increase in Total Payments. If the assessed value of the Future Addition is reduced in any proceeding or by subsequent agreement of the Agency or the involved Affected Tax Jurisdictions, the increase in total Payments shall be re-computed and any excess amounts shall be refunded to the Company by the involved Affected Tax Jurisdictions, or- in the event such excess amounts are not refunded to the Company, such excess amounts may be applied by the Company as a credit against the next succeeding Payment(s) to the involved Affected Tax Jurisdictions. The parties understand and agree that the current Installed Capacity contemplates producing 500MWac which is the basis for calculating the Payments hereunder. In the event the Installed Capacity increases above 500MWac, Payments hereunder shall increase by \$[REDACTED] per additional MWac, prorated for any increase less than 1MWac. The Company hereby covenants to provide the Agency, no later than December 31 of each year during the term hereof any and all materials relating to the Project's MWac capacity.

1.5 Term; Scope of Term.

A. This Tax Agreement shall become effective upon the execution and delivery of the Lease Agreement and the Leaseback Agreement by the Company and the Agency and shall continue in effect until the earlier to occur of (i) December 31 of the calendar year in which the last Payment to each of the Towns is due, or (ii) the date on which the Agency's interest in the Facility is terminated pursuant to the Leaseback Agreement (the "Term").

B. Scope of Exemption. In no event shall the Company be entitled to receive an exemption from Real Property Taxes relative to the Facility pursuant to Section 412-a of the RPTL for more than the periods provided for herein, unless the period is extended by amendment to this Tax Agreement executed by both parties after any applicable public hearings. The Company agrees that it will not seek any exemption from Real Property Taxes for the Facility while this Tax Agreement is in effect, which could provide benefits for more than the periods provided for herein and specifically agrees that the exemptions provided for herein, to the extent actually received (based on the number of lease years elapsed), supersede and are in substitution of the exemptions provided by Section 485-b of the RPTL. It is hereby agreed and understood that the Affected Tax Jurisdictions can rely upon and enforce the above waiver to the same extent as if they were signatories hereto.

1.6 Certification of Installed Capacity. No less than sixty (60) days following the Commercial Operation Date, the Company shall certify to the Agency the Installed Capacity of the Facility. Thereafter, the Company shall certify to the Agency any change in the Installed Capacity of the Facility within sixty (60) days of any such change. A form of such certification is attached hereto as **Exhibit A**.

1.7 Credits for Real Property Tax Payments. Any Real Property Taxes paid by the Company to the Affected Tax Jurisdictions with respect to the Facility or any portion thereof during the Term will be applied as a credit against Payments due under this Tax Agreement. No credit under this Section shall be given for any Special District Taxes (as defined below) paid by the Company. If the Company desires to claim a credit against any particular Payment due hereunder, the Company shall give the tax levying Affected Tax Jurisdiction and the Agency prior written notice of its intention to claim any credit pursuant to the provisions of this Section, such notice to be given by the Company at least ten (10) days prior to the final date by which such Payment must be paid hereunder. Such credit shall be applied against the next annual Payment made to the levying Affected Tax Jurisdiction. To the extent the amount of Real Property Taxes paid by the Company is greater than the next annual Payment, the amount of the credit insufficiency shall be carried forward and applied to the next annual and future Payments.

## Section II - Special District Charges, Special Assessments and Other Charges.

2.1 Special district charges, special assessments, and special ad valorem levies (specifically including but not limited to fire district charges), and pure water charges and sewer charges (collectively, "Special District Taxes") are not covered by the exemption from Real Property Taxes pursuant to Section 412-a of the RPTL and Section 874 of the General Municipal law. The Company shall pay all Special District Taxes lawfully levied and/or assessed against the Facility as they become due.

## Section III - Transfer of Facility.

3.1 In the event that the Agency's leasehold interest in the Facility is terminated or surrendered by the Agency to the Company (the lease/leaseback agreements are terminated), and the Company is ineligible for a continued tax exemption under some other tax incentive program, or the exemption results in a payment to the Affected Tax Jurisdictions in excess of the payment described in Section I herein, or this Tax Agreement terminates and the property is not timely transferred back to the Company, the Company agrees to make a payment in lieu of taxes no later than the next tax lien date (plus any applicable grace period), to each of the Affected Tax Jurisdictions, in an amount equal to the Real Property Taxes which would have been levied on the Facility if the Facility had been classified as fully taxable as of the date of transfer or loss of eligibility of all or a portion of the exemption described herein or date of termination, until the following tax due date, at which time the Facility would be classified as taxable and would have become obligated to pay Real Property Taxes as they come due.

#### Section IV - Assessment Challenges.

4.1 The Company shall have all of the rights and remedies of a taxpayer as if and to the same extent as if the Company were the owner of the Facility, with respect to any proposed assessment or change in assessment with respect to the Facility by any of the Affected Tax Jurisdictions and likewise shall be entitled to protest before and be heard by the Assessors or Boards of Assessment Review, and shall be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any tax equivalent provided for herein.

4.2 The Company shall have all of the rights and remedies of a taxpayer with respect to any tax, service charge, special benefit, ad valorem levy, assessment, or special assessment or service charge in lieu of which the Company is obligated to make a payment pursuant to this Tax Agreement, as if and to the same extent as if the Company were the owner of the Facility.

#### Section V - Changes in Law.

5.1 To the extent the Facility is declared to be subject to taxation or assessment by an amendment to the Act, other legislative change, or by final judgment of a Court of competent jurisdiction, the obligations of the Company hereunder shall, to such extent, be null and void.

#### Section VI - Events of Default.

6.1 The following shall constitute "Events of Default" hereunder. The failure by the Company to: (i) make the payments described in Section I within thirty (30) days of the Payment Date (the "Delinquency Date"); (ii) make any other payments described herein on or before the last day of any applicable cure period within which said payment can be made without penalty; or (iii) the occurrence and continuance of any Events of Default under the Leaseback Agreement beyond any applicable cure periods. Upon the occurrence of any Event of Default hereunder, in addition to any other right or remedy the Agency and/or the Affected Tax Jurisdictions may have at law or in equity, the Agency and/or Affected Tax Jurisdictions may, immediately and without further notice to the Company (but with notice to the Agency with respect to actions maintained by the Affected Tax Jurisdictions) pursue any action in the courts to enforce payment or to otherwise recover directly from the Company any amounts so in default. The Agency and the Company hereby acknowledge the right of the Affected Tax Jurisdictions to recover directly from the Company any amounts so in default pursuant to Section 874(6) of the Act and the Company shall immediately notify the Agency of any action brought, or other measure taken, by any Affected Tax Jurisdiction to recover any such amount.

6.2 If payments pursuant to Section 1.1 hereof are not made by the Delinquency Dates, or if any other payment required to be made hereunder is not made by the last day of any applicable cure period within which said payment can be made without penalty, the Company shall pay penalties and interest as follows. With respect to Payments to be made pursuant to Section 1.1 hereof, if said Payment is not received by the Delinquency Date defined in Section 6.1 herein, the Company shall pay, in addition to said payment, (i) a late payment penalty equal to five percent (5%) of the amount due and (ii) for each month, or any part thereof, that any such

Payment is delinquent beyond the first month, interest on the total amount due plus the late payment penalty, in an amount equal to one percent (1%) per month. With respect to all other payments due hereunder, if said payment is not paid within any applicable cure period, the Company shall pay, in addition to said payment, the greater of the applicable penalties and interest as determined hereunder or penalties and interest which would have been incurred had payments made hereunder been tax payments to the Affected Tax Jurisdictions.

6.3 Right to Cure. For any monetary Event of Default, the Company shall have the right to cure any such Event of Default and must cure such Event of Default within thirty (30) business days of its receipt from the Agency of a written notice of a monetary Event of Default. The Company shall have the right to cure all non-monetary Events of Default within forty-five (45) days of receipt of written notice thereof. If such non-monetary Event of Default is not capable of cure within forty-five (45) days and if the Party in breach has commenced a cure and proceeded diligently to effect such cure, then the Party in breach shall have an additional forty-five (45) days to cure unless the non-defaulting Party consents to extend such period. If the Company at any time during the Term prior to the occurrence of an Event of Default provides a written request to the Agency that notices hereunder be provided to a Lender, any such Lender shall be afforded an additional thirty (30) days within which to cure such Event of Default on behalf of the Company (such cure period being beyond the time period allowed for the Company to cure).

#### Section VII - Assignment.

7.1 This Tax Agreement may not be assigned by the Company, nor shall any person other than the Company be entitled to succeed to or otherwise obtain any benefits of the Company hereunder without the prior written consent of the Agency, which shall not be unreasonably conditioned, withheld or delayed; provided, however, that in the event the Leaseback Agreement is assigned by the Company in accordance with the provisions of the Leaseback Agreement, this Tax Agreement shall be subject to consent requirements of the Leaseback Agreement and must be assigned by the Company in connection therewith.

#### Section VIII - Miscellaneous.

8.1 This Tax Agreement may be executed in any number of counterparts each of which shall be deemed an original but all of which together shall constitute a single instrument.

8.2 All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, as follows:

To the Agency:           Genesee County Industrial Development Agency  
                                  d/b/a Genesee County Economic Development Center  
                                  99 MedTech Drive, Suite 106  
                                  Batavia, New York 14020  
                                  Attn: President/CEO

With a Copy To: Harris Beach PLLC  
99 Garnsey Road  
Pittsford, New York 14534  
Attn: Russell E. Gaenzle, Esq.

To the Company: Hecate Energy Cider Solar LLC  
621 W. Randolph Street  
Chicago, Illinois 60661  
Attn: Harrison Luna

With a Copy To: Barclay Damon LLP  
125 East Jefferson Street  
Syracuse, New York 13202  
Attn: Matthew S. Moses, Esq.

or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section. The Agency or the Company may, by notice given hereunder, designate any different manner by which subsequent notices to the Agency or the Company, as the case may be, shall be sent. A copy of all notices to the Company hereunder shall also be served on any Lender (as defined in the Leaseback Agreement) identified pursuant to the Leaseback Agreement, and no such notice or other communication to the Company shall be deemed received unless a copy is so served upon any such Lender in the manner provided herein for the giving of notice.

8.3 This Tax Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Genesee County, New York.

8.4 Notwithstanding any other term or condition contained herein, all obligations of the Agency hereunder shall constitute a special obligation payable solely from the revenues and other monies, if any, derived from the Facility and paid to the Agency by the Company. No member of the Agency nor any person executing this Tax Agreement on its behalf shall be liable personally under this Tax Agreement. No recourse shall be had for the payment of the principal or interest on amounts due hereunder or for any claim based upon or in respect of any modification of or supplement hereto against any past, present or future member, officer, agent, servant, or employee, as such, of the Agency, or of any successor or political subdivision, either directly or through the Agency or any such successor, all such liability of such members, officers, agents, servants and employees being, to the extent permitted by law, expressly waived and released by the acceptance hereof and as part of the consideration for the execution of this Tax Agreement. The obligations and agreements of the Company contained herein and any other instrument or document executed in connection herewith, and any other instrument or document supplemental thereto or hereto, shall be deemed the obligations and agreements of the Company, and not of any member, officer, agent or employee of the Company in her or his individual capacity, and the members, officers, agents and employees of the Company shall not be liable

personally hereon or thereon or be subject to any personal liability or accountability based upon or in respect hereof or thereof or of any transaction contemplated hereby or thereby.

8.5 As an inducement for the Agency to enter into this Tax Agreement, the Agency and the Company have executed, or will execute, a certain PILOT Mortgage, dated as of the date hereof (the "PILOT Mortgage"), wherein the Agency and Company, as mortgagors, have mortgaged their respective interests in the Facility to the Agency, as mortgagee, on behalf of the Affected Tax Jurisdictions, for the purpose of securing the Company's performance and payment obligations hereunder, including the Company's obligation to make timely Total Tax Payments. The PILOT Mortgage, when recorded, shall constitute a first priority lien against the Facility in the maximum principal amount of \$[REDACTED].

*[Remainder of Page Intentionally Left Blank]*

**[Signature Page to Tax Agreement]**

IN WITNESS WHEREOF, the parties hereto have executed this Tax Agreement as of the day and year first above written.

**GENESEE COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY, d/b/a  
GENESEE COUNTY ECONOMIC  
DEVELOPMENT CENTER**

By:   
Name: Mark A. Masse  
Title: President/CEO

**HECATE ENERGY CIDER SOLAR LLC**

By: \_\_\_\_\_  
Name: Charles Wheeler  
Title: Authorized Representative


**[Signature Page to Tax Agreement]**

IN WITNESS WHEREOF, the parties hereto have executed this Tax Agreement as of the day and year first above written.

**GENESEE COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY, d/b/a  
GENESEE COUNTY ECONOMIC  
DEVELOPMENT CENTER**

By: \_\_\_\_\_  
Name: Mark A. Masse  
Title: President/CEO

**HECATE ENERGY CIDER SOLAR LLC**

By:  \_\_\_\_\_  
Name: Christopher Smith  
Title: Authorized Representative

**SCHEDULE A**

**TO**

Tax Agreement dated as of September 13, 2024  
by and between the Genesee County Industrial Development Agency d/b/a  
Genesee County Economic Development Center  
and  
Hecate Energy Cider Solar LLC

<b><u>Tax Year</u></b>	<b><u>Town Payment (Elba)</u></b>	<b><u>Town Payment (Oakfield)</u></b>	<b><u>School District Payment (Elba)</u></b>	<b><u>School District Payment (Oakfield- Alabama)</u></b>

The County has waived the right to receive any payments under this Tax Agreement.

**SCHEDULE B**

[See Attached]

Town of Elba	
Property Address of Underlying Land <sup>1</sup>	Tax Parcel Number of Underlying Land <sup>1</sup>
Graham Road	16.-1-7.211
Graham Road	16.-1-7.212
Graham Road	16.-1-7.213
Lockport Road	16.-1-9
Quaker Hill Road	16.-1-15.1
Lockport Road	16.-1-19.113
Lockport Road	16.-1-22
Lockport Road	16.-1-26.11
Graham Road	16.-1-26.12
Lockport Road	16.-1-29.11
Lockport Road	16.-1-30.11
Snyder Road	16.-1-31.11
Graham Road	16.-1-35.1
Oak Orchard Road	17.-1-13.11
Barrville Road	17.-1-35
Oak Orchard Road	17.-1-77.21 (includes former 17.-1-77.2)
Oak Orchard Road	17.-1-80.211
North Byron Road	17.-1-96.1
Maltby Road	19.-1-9
Weatherwax Road	19.-1-63.12
Lockport Road	16.-1-1.111
Lockport Road	16.-1-2.1
Oak Orchard Road	17.-1-88
Weatherwax Road	19.-1-64.111
Oak Orchard Road	17.-1-2
Oak Orchard Road	17.-1-49.1
Lockport Road	16.-1-18.11
Oak Orchard Road	17.-1-69
Ridge Road	13.-1-73
Oak Orchard Road	17.-1-46.11
Graham Road	16.-1-8.112
Oak Orchard Road	14.-1-41
Lockport Road	16.-1-26.2
Quaker Hill Road	14.-1-42.1
Quaker Hill Road	17.-1-1.2
Quaker Hill Road	13.-1-99.11
Lockport Road	16.-1-6

<b>Town of Oakfield</b>	
<b>Property Address of Underlying Land <sup>1</sup></b>	<b>Tax Parcel Number of Underlying Land <sup>1</sup></b>
Lockport Road	12.-1-6.11
Lockport Road	12.-1-7
Fisher Road	12.-1-11.2 (includes former 12.-1-10.2)
Lockport Road	13.-1-8
Lockport Road	11.-1-32
Lockport Road	11.-1-34.21
Albion Road	11.-1-35.112
Lockport Road	12.-1-1.2
Fisher Road	12.-1-4.12
Lockport Road	12.-1-8
Lockport Road	12.-1-10.1
Fisher Road	12.-1-11.1
Fisher Road	12.-1-29.1
Lockport Road	12.-1-34.1
Fisher Road	12.-1-56
Lockport Road	12.-1-61.12
Lockport Road	12.-1-63
Fisher Road	13.-1-40
Lockport Road	12.-1-30
Lockport Road	11.-1-33.11
Lockport Road	12.-1-32.111
Lockport Road	12.-1-62.111
Fisher Road	12.-1-5.2 (includes former 12.-1-42)
Lockport Road	12.-1-31.2

<sup>1</sup> The tax parcel numbers and property addresses referenced in the schedule above refer to the interests of the underlying landowners. The final design and layout of the Facility has not been completed. Accordingly, the parcels of land, and therefore the tax parcel numbers and property addresses in the schedule, on which the Facility will be constructed, installed and equipped are subject to change and may be eliminated or supplemented from time to time prior to the Commercial Operation Date pursuant to the terms of the Agency Lease. The underlying parcels of land identified by the above tax parcel numbers are not part of the Facility, except to the extent the Company holds or acquires a fee simple interest therein. It is anticipated that new tax parcel identification numbers will be created to separately identify improvements associated with the Facility following its construction, installation and equipping.

**EXHIBIT A**

**FORM OF INSTALLED CAPACITY CERTIFICATION**

[Date]

Genesee County Industrial Development Agency  
d/b/a Genesee County Economic Development Center  
99 MedTech Drive, Suite 106  
Batavia, New York 14020  
Attn: President/CEO

RE: Hecate Energy Cider Solar LLC Project – Installed Capacity Certification

Hecate Energy Cider Solar LLC hereby certifies that as of the date above, the Hecate Energy Cider Solar LLC solar-powered electric generating facility (the "Facility") has an installed nameplate, alternating current electric generating capability ("Installed Capacity"), measured in megawatts ("MW"), of \_\_\_\_ MW, being the total installed capacity in the Affected Tax Jurisdiction groups as follows:

Affected Tax Jurisdiction Group	Installed Capacity (MW)
Town of Elba/Elba CSD/ Genesee County	
Town of Oakfield/Oakfield-Alabama CSD/Genesee County	
Combined	

Hecate Energy Cider Solar LLC

By: \_\_\_\_\_  
Name:  
Title:



NYS BOARD OF REAL PROPERTY SERVICES

RP-412-a (1/95)

INDUSTRIAL DEVELOPMENT AGENCIES  
APPLICATION FOR REAL PROPERTY TAX EXEMPTION  
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. **INDUSTRIAL DEVELOPMENT AGENCY (IDA)**

Genesee County Industrial Development Agency d/b/a  
Name Genesee County Economic Development Center  
Street 99 MedTech Drive, Suite 106  
City Batavia, New York 14020  
Telephone no. Day (585) 343-4866  
Evening ( )  
Contact Mark A. Masse  
Title President/CEO

2. **OCCUPANT (IF OTHER THAN IDA)**

(If more than one occupant attach separate listing)

Name Hecate Energy Cider Solar LLC  
Street 621 W. Randolph Street  
City Chicago, Illinois 60661  
Telephone no. Day (833) 529-6597  
Evening ( )  
Contact Harrison Luna  
Title Sr. Development Manager

3. **DESCRIPTION OF PARCEL**

- a. Assessment roll description (tax map no./roll year)  
See Schedule A  
b. Street address See Schedule A  
c. City, Town or Village (T) of Elba & (T) of Oakfield

- d. School District Elba & Oakfield-Alabama  
e. County Genesee County  
f. Current assessment  
g. Deed to IDA (date recorded; liber and page)  
Lease to IDA (pending; pending)

4. **GENERAL DESCRIPTION OF PROPERTY** (if necessary, attach plans or specifications)

- a. Brief description (include property use) Planning, design, construction and operation of a 500MWac solar electrical generation facility  
b. Type of construction New construction  
c. Square footage  
d. Total cost \*\*550,000,000  
e. Date construction commenced Immediately  
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA)  
December 31, 2056 (anticipated)

5. **SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION**

(Attach copy of the agreement or extract of the terms relating to the project).

- a. Formula for payment Please see attached Tax Agreement  
b. Projected expiration date of agreement December 31, 2056 (anticipated)

c. Municipal corporations to which payments will be made

	Yes	No
County <u>Genesee County</u>	X	
Town/City <u>Elba &amp; Oakfield</u>	X	
Village _____		X
School District <u>Elba and</u>	X	
<u>Oakfield-Alabama</u>		

d. Person or entity responsible for payment

Name Hecate Energy Cider Solar LLC  
 Title Attn: Chris Bullinger  
 Address 621 W. Randolph Street  
Chicago, Illinois 60661

e. Is the IDA the owner of the property? Yes ☐ No ☒ (circle one)

If "No" identify owner and explain IDA rights or interest

Telephone \_\_\_\_\_

in an attached statement. No: Occupant owns the Property and leases it to the IDA. IDA leases it back to Occupant.

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one) Yes ☐ No ☒

If yes, list the statutory exemption reference and assessment roll year on which granted:  
 exemption \_\_\_\_\_ assessment roll year \_\_\_\_\_

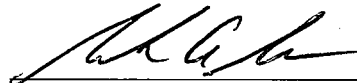
7. A copy of this application, including all attachments, has been mailed or delivered on \_\_\_\_\_ (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

### CERTIFICATION

I, Mark A. Masse, President/CEO of  
 Name Title  
Genesee County Industrial Development Agency d/b/a hereby certify that the information  
 Organization Genesee County Economic Development Center  
 on this application and accompanying papers constitutes a true statement of facts.

September 13, 2024

Date

  
 Signature

### FOR USE BY ASSESSOR

1. Date application filed \_\_\_\_\_
2. Applicable taxable status date \_\_\_\_\_
- 3a. Agreement (or extract) date \_\_\_\_\_
- 3b. Projected exemption expiration (year) \_\_\_\_\_
4. Assessed valuation of parcel in first year of exemption \$ \_\_\_\_\_
5. Special assessments and special as valorem levies for which the parcel is liable:  
 \_\_\_\_\_  
 \_\_\_\_\_

Date

Assessor's signature