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STATE OF NEW YORK
COUNTY OF DUTCHESS

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DUTCHESS COUNTY INDUSTRIAL DEVELOPMENT AGENCY
RE:

AIR PROTECTION PACKAGING CORP.

-----X

DATED: April 12, 2021
9:30 a.m. - 9:43 a.m.

Claudia Miller, Reporter

MINUTES OF PUBLIC HEARING
CONDUCTED BY REMOTE VIDEOCONFERENCE

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APPEARANCES:

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KELLY LIBOLT

DOREEN TIGNANELLI

JAMES BERETTA

* * * * *

PROCEEDINGS

MR. CAPPILLINO: Good

morning. I going to open the public hearing in this matter, the matter of application Air Protection Packaging Corp. for financial assistance from the Dutchess County Industrial Development Agency. Before this hearing was begun, I had the court reporter mark for Hearing Officer's Exhibit Number in evidence the Notice of Public Hearing in this matter. I have marked as Hearing Officer's Exhibit Number 2 in evidence the Notice of Publication indicating that the notice -- that the Notice of Public Hearing was published in the Poughkeepsie Journal on May 9th, 2021. I have marked as Hearing Officer's Exhibit Number 3 in evidence the application of Janna Jones indicating that a copy of the Notice of Public Hearing was served upon the Honorable John J. Baisley, Town Supervisor of the Town of Poughkeepsie, Dr. Lorenzo Licopoli, Interim Superintendent of Schools of the Arlington Central School District and the Honorable Marcus J. Molinaro, Dutchess County Executive. I have

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2 marked as Hearing Officer's Exhibit Number 4,
3 the March 24th, 2021 letter of Timothy Dean,
4 Chairman of the Dutchess County Industrial
5 Development Agency appointing me as the
6 hearing officer in this matter.

7 With that, I will open the
8 public hearing. Kelly Libolt, you're
9 representing the applicant in this
10 case?

11 MS. LIBOLT: I am, yes.

12 MR. CAPPILLINO: And can you
13 just give a brief description of the
14 project for the record?

15 MS. LIBOLT: Would you like me
16 to do a brief presentation or do you
17 just want me to do a quick overview of
18 the project?

19 MR. CAPPILLINO: Yeah. This was
20 presented at the IDA meeting and all
21 of the people who are here right now
22 were present at that, so if you could
23 just give a brief -- (Interrupted)

24 MS. LIBOLT: Sure. The
25 applicant is A.P. Packaging, which is

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1
2 a manufacturing facility of bubble
3 wrap. They are in the process of
4 working with the Town of Poughkeepsie,
5 Dutchess County and New York State on
6 relocating their manufacturing
7 facility from Linden, New Jersey to
8 Poughkeepsie, New York into the
9 property known as 900 Dutchess
10 Turnpike, which is the former
11 (Indiscernible word) building. They
12 will occupy a portion of that building
13 and are proceeding with some
14 improvements and are before the Town
15 of Poughkeepsie Planning for those
16 improvements. They are seeking a
17 15-year pilot mortgage tax exemption
18 and sales tax exemption for the
19 project. We are in communication with
20 the Town of Poughkeepsie Town Board
21 and town assessor and have met before
22 the town board. We are also in
23 communication with the Arlington
24 Central School District and have met
25 with the Arlington Board of Education.

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2 I can answer any questions if you'd
3 like.

4 MR. CAPPILLINO: Okay. Well, on
5 page 19 of the application, there's a
6 listing of the number of jobs
7 indicating that 69 total jobs were
8 being retained. Those are not in
9 Dutchess County now. Those are jobs
10 that the company has in New Jersey,
11 and they would then be brought here,
12 and then you list them. Is that
13 correct, first of all?

14 MS. LIBOLT: That is correct,
15 yes. The two owners are included in
16 that number for 69 jobs. It is
17 anticipated that of the management,
18 the admin and production, that two of
19 the existing management staff will
20 come from New Jersey and two of the
21 existing admin will come from New
22 Jersey. In the first year, there be
23 five new management positions, five
24 new admin positions, and 53 new
25 production manufacturing positions,

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2 correct. So those jobs will come from
3 the -- you know, from New York,
4 Dutchess County area.

5 MR. CAPPILLINO: And then you
6 indicate that the number of full time
7 to be created upon two years is a
8 total of 105?

9 MS. LIBOLT: That's correct.

10 MR. CAPPILLINO: Do you have
11 anything else to add? If not, I will
12 open it up to the public to speak.

13 MS. LIBOLT: I do not.

14 MR. CAPPILLINO: Mr. Beretta, do
15 you have anything to say? We did -- I
16 did receive a copy of the letter that
17 was sent to -- I think it was to Sara
18 Lee, and I did receive that. That
19 will be placed in the record and the
20 board will be given a copy of that.
21 So if you have anything else to add,
22 please do so now.

23 MR. BERETTA: Sure. Can you
24 hear me okay?

25 MR. CAPPILLINO: Yes.

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2 MR. BERETTA: Okay. All right.
3 Good. You are correct. I did submit
4 a written set of comments. Just
5 briefly, I'm opposed to the financial
6 incentives. In general, I feel that
7 these incentives are a transfer of tax
8 to the rest of the taxpaying public.
9 As was mentioned by Ms. Libolt, the
10 town board, for the record, has not
11 approved the pilot yet. They had a
12 meeting last week. I was in
13 attendance at the meeting. It was
14 only brought up for discussion. There
15 were no votes. It is unclear where
16 the town is headed on this. Also, I'd
17 like to bring up that at the last IDA
18 meeting, Chairman Dean spoke at length
19 about the IDA Board becoming more and
20 more uncomfortable with doing the
21 analysis on, you know, on more complex
22 projects. I brought up the concept of
23 perhaps engaging with third-party
24 reviews, bringing in consultants,
25 giving the board education. He did

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1
2 say it was primarily for housing, but
3 he also said that it has applied for a
4 variance as well. So it is unclear at
5 this time, since the town board hasn't
6 even brought the pilot up for vote,
7 and Chairman Dean is expressing
8 discomfort with the board being, you
9 know, being able to thoroughly and
10 properly do the analysis on the date
11 that it's presented to them from
12 applicants. It is unclear to me how
13 this can go forward for final
14 approval, so I'm opposed and I'll end
15 it there. Thank you.

16 MR. CAPPILLINO: All right.
17 Thank you. Doreen Tignanelli, do you
18 have anything to add to that?

19 MS. TIGNANELLI: Yes, Mr.
20 Cappillino, I do have comments and I
21 will be submitting my written comments
22 shortly.

23 I'd also like to note that the
24 -- (Interrupted)

25 MR. CAPPILLINO: Just to let you

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2 know that if you -- if you get them,
3 then we will certainly quickly get
4 those things to the board so they're
5 aware of those when they get a copy of
6 the transcript of the public hearing.

7 MS. TIGNANELLI: Okay. Thanks
8 very much. I'd also like to note that
9 if any of the page numbers given, if
10 my comments conflict with information
11 that board members have in there
12 packets, it's because updated
13 information is often posted on the IDA
14 website without replacing previous
15 data. So, as a result, sometimes
16 there's multiple applications out
17 there, there's multiple EAFs with --
18 which makes it hard to follow, so I
19 would suggest that updated versions
20 should -- should replace the prior
21 information instead of just being
22 added to.

23 MR. CAPPILLINO: Okay.

24 MS. TIGNANELLI: I'm opposed to
25 the issuance of financial assistance

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2 to Poughkeepsie Industrial Park, LLC,
3 the Air Protection Packaging
4 Corporation in any form, and as it was
5 noted, the -- I was also at the town
6 board meeting where it was stated that
7 town board approval is required since
8 it's a 15-year pilot, and until the
9 board votes and provides written
10 approval, the IDA should not be
11 approving any final resolution for
12 financial assistance.

13 Also, I'd like to point out that
14 the preliminary resolution that was
15 included in the March 19th, 2021
16 revised meeting packet posted on the
17 website was in error. There's only
18 seven voting members of the IDA, yet
19 the resolution shows eight members as
20 voting and included former board
21 member Stacy Weyenthal (Proper noun
22 subject to correction) whose term
23 expired in June of 2020. So it's
24 unclear how that resolution was
25 declared duly adopted as Ms.

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2 Wiesenthal is no longer on the board.

3 MR. CAPPILLINO: Well, that --
4 that typographical error is corrected
5 merely by the vote tally itself. It
6 was -- it was a roll call vote, so
7 everyone is listed as -- (Interrupted)

8 MS. TIGNANELLI: Well, as long
9 as it's noted that Ms. Weyenthal is no
10 longer a board member.

11 Also, there's been a lot of
12 conflicting information regarding job
13 numbers and the application says and I
14 quote -- says that the company, and I
15 quote, will be further locating their
16 existing employees to the new
17 facility, so -- it was stated this
18 morning about how many jobs will be
19 moved here, so on one hand, they say
20 they're locating existing employees to
21 the new facility yet, Ms. Libolt, at
22 the town board meeting, stated only 11
23 people may relocate, and so it's
24 really unclear how those 105 total STE
25 jobs are going to be filled. Are they

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2 existing people moving here, will it
3 -- will it be 105 totally new jobs,
4 maybe except for the owners, so, and
5 also, the slide that MS. Libolt had
6 showed at the town board meeting said
7 107 new -- new -- new employees or
8 total employees in year two, but that
9 appears to maybe just be a math error.
10 So, again, there should be an accurate
11 job count supplied, because the IDA is
12 supposed to be tracking job numbers,
13 and then -- and those numbers are
14 subject to recapture in claw back
15 provisions.

16 MR. CAPPILLINO: Okay.

17 MS. TIGNANELLI: Also, there was
18 a lot of other discrepancies, such as
19 the applications stated that health
20 benefits would be provided, but at the
21 town board meeting, Ms. Libolt stated
22 that currently the benefits are not
23 provided to staff. Then there was
24 conflicting information on the
25 environment assessment form regarding

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1
2 hazardous remediation. That site was
3 a hazardous waste site, an incorrect,
4 and then in another section, it did
5 state it was a hazardous site. It
6 gave a number supplied by the DEC, but
7 that number was incorrect. So, again,
8 there's just a lot of conflicting
9 information on there.

10 And for the last thing, the --
11 one version of the posted application,
12 no -- no dollar figure was provided
13 for the estimated tax abatement
14 resulting from the project even though
15 the note says the IDA should be
16 consulted for assistance with the
17 calculation and so it's unclear why
18 that number was not provided.

19 So, again, the granting of these
20 tax abatements just shift the burden
21 to other taxpayers and oftentimes, we
22 hear people say they are excited about
23 the granting of these abatements, but
24 more often than not, those are people
25 who stand to gain monetarily. Thank

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2 you.

3 MR. CAPPILLINO: All right.

4 Thank you. Any -- I don't know
5 whether anybody has anything further
6 to say on this matter. If not, I will
7 close the public hearing. You should
8 note though that the matter, I
9 believe, will not be on the upcoming
10 agenda for the IDA meeting that's
11 coming Wednesday morning. So there
12 will be time for the board to see all
13 of these, but I'm asking for a rush
14 copy of the transcript anyway so we
15 can get that to the boards as quickly
16 as possible, and Ms. Tignanelli, if
17 you could send in your written
18 comments as quickly as possible, we'll
19 get those to the board as well. With
20 that, I will close the public hearing.

21
22 (Whereupon, the proceeding were
23 concluded at 9:43 a.m.)
24
25

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From: [Jim Beretta](#)
To: [Sarah Lee](#)
Subject: Air Protection Packaging Corp., Public Hearing Comments, April 12, 2021
Date: Sunday, April 11, 2021 7:21:31 PM

Ms. Lee (DCIDA CEO),

Following are my comments on the AIR PROTECTION PACKAGING CORP. project for the public hearing on April 12, 2021.

I am **opposed** to the "financial assistance" requested by this project as listed by the DCIDA as follows:

" POUGHKEEPSIE INDUSTRIAL PARK LLC, a New York limited liability company having an address of 10 Alleghany Cross, Monroe, New York 10950 and AIR PROTECTION PACKAGING CORP., a New York corporation having an address of 1200 Fuller Road, Linden, New Jersey 07036 (collectively, the "Company"), have submitted an application to the Agency requesting the Agency provide certain "financial assistance" (within the meaning of the Act) with respect to the Facility (hereinafter defined), including potential **exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes** for the following project (the "Project") in connection with the acquisition, construction, improvement, reconstruction, repair, renovation, installation, furnishing and equipping of a certain office, warehousing and manufacturing facility (the "Facility") consisting of the following: (A) (i) the acquisition of an approximately 58.3-acre parcel of land located at 900 Dutchess Turnpike, Town of Poughkeepsie, County of Dutchess, State of New York, bearing Tax Map Grid No. 134689-6262-04-830160- 0000 (the "Land") with three (3) existing structures: a two (2) story, 353,077 square foot structure ("Building A"), a one-story, 10,455 square foot structure ("Building B") and a one-story, 4,349 square foot structure ("Building C"); (ii) the renovation and reconstruction of a portion of Building A to accommodate the Company's manufacturing operation which will occupy approximately 165,000 square feet of Building A; (iii) the construction of twelve (12) loading docks comprised of approximately 3,000 square feet and overhead garage doors on the east wall of Building A; and (iv) ancillary site renovations, including modification to the existing parking area to accommodate truck loading and landscaping on the Land; and (B) the acquisition and installation of new equipment, machinery and other personal property for use in the premises described above (collectively the "Equipment") to be owned by the Agency and leased to the Company to be used as part of the Facility, which Facility will be leased by the Agency to the Company and used as office, warehousing and manufacturing space, and a portion of which is to be subleased in whole or in part by the Company to commercial tenants to be used as office, warehousing and manufacturing space; and The Facility will be initially owned, operated and/or managed by the Company. The Agency shall appoint the Company its agent for the purpose of the construction, improvement, reconstruction, repair, renovation, installation, furnishing and equipping of the Facility as defined

above. The Agency proposes to acquire an interest in the Facility and lease the Facility to the Company. At the end of the lease term, the Company will acquire the interest in the Facility from the Agency. The Agency is contemplating providing financial assistance (the "Financial Assistance") to the Company with respect to the Facility by granting a **real property tax exemption and providing for payments in lieu of real property taxes.** The Financial Assistance will also include **an exemption from all state and local sales and use taxes with respect to the qualifying personal property** included within the Facility or used in the construction, improvement, reconstruction, repair, renovation, installation, furnishing and equipping of the Facility and an **exemption from all real estate transfer taxes and mortgage recording taxes with respect to any qualifying mortgage on the Facility** (or such interest in the Facility as is conveyed to the Agency) to secure the financial assistance and/or any other indebtedness incurred by or for the benefit of the Company in connection with the Project. The proposed real property tax abatement will be a permitted deviation from the Agency's Uniform Tax Exemption Policy and this Notice of Public Hearing, when transmitted to the affected taxing jurisdictions, shall serve as notice under Section 874(4)(b) of the New York General Municipal Law as to the proposed deviation. The Agency will at the above-stated time and place hear all persons with views in favor of or opposed to the issuance of the Financial Assistance described above or the location or nature of the Project. Interested parties may present their views both orally and in writing with respect to the Project. Written comments can be submitted to the Executive Director, Sarah Lee, via e-mail at sarah@thinkdutchess.com or via mail to the Agency at 3 Neptune Road, Poughkeepsie, New York 12601. A copy of the Company's application for Financial Assistance will be available for review by the public upon request to the Executive Director.

My reasons are as follows:

1. All of these tax incentives are a transfer of tax burden to the rest of the taxpaying public.
2. The Poughkeepsie Town Board asked for more data to further analyze the granting of a PILOT at their board meeting on Wednesday April 7, 2021, which I attended. The Town Of Poughkeepsie has NOT yet granted approval for a PILOT on this project.
3. Chairman Tim Dean made extensive comments at the 3/19/21 DCIDA meeting, which I attended, about looking into third party reviews of applicant data for projects coming before the DCIDA because
 - a. "the board has felt, **has become more and more uncomfortable** with their ability to evaluate some of the more complex aspects of projects" and
 - b. "the area that this has been most challenging for us recently, just because of the number, has been in the development of housing. **But this same issues**

can apply to other areas as well."

Since the DCIDA is admitting their discomfort in the ability to evaluate projects and it applies to all areas, I don't see where, or how, the DCIDA can proceed to grant final approval on this project without a high degree of comfort with the cost analysis of the project.

Ms. Lee, DCIDA CEO, did state at the 3/19/21 IDA meeting, that a third party review could be requested by the board after preliminary approval was granted.

4. During this time of the COVID-19 pandemic, governments and municipalities have gaps in their budgets and absolving a special few from paying taxes is antithetical to the gaps in municipal budgets and fairness for all other taxpayers.

5. Millions of people in the country are facing unemployment and the lack of ability to put food on the table for their family. All taxes should be collected from non-tax-exempt projects.

6. Right here in the Hudson Valley, a recent article in the Poughkeepsie Journal pointed out that **"38% of Hudson Valley households struggle to make ends meet"**. I reference that article below:

Poughkeepsie Journal article by Ryan Santistvan, August 12, 2020.

"ALICE report shows 38% of Hudson Valley households struggle to make ends meet"

" Amid the COVID-19 pandemic, unemployment across the region and state has soared. But even before that, roughly 38% of Hudson Valley households and 45% of households across the state were not making enough money to cover their basic needs, according to the United Way of New York. And, those numbers were disproportionately higher when looking only at black and hispanic households."

7. Dutchess County experienced financial budget gaps due to the COVID-19 pandemic, having to furlough employees, offer early retirement and take other spending cuts to try and meet the financial challenge. The County can ill afford to be providing tax exemptions. As quoted in the following referenced article, Dutchess County is at the top of the list, "statewide", for sales tax loss, so far, in 2020 and the County Executive "was projecting 50% less revenue in sales tax this year amid the pandemic."

Rockland/Westchester Journal News, May 12, 2020, David McKay Wilson

"Dutchess County had the biggest year-to-year sales tax decline statewide in March, with a loss of 17%, as popular restaurants shifted to take-out, and tourists stayed home. April was even worse, with sales taxes revenue down 27%. For the first four months of 2020, Dutchess sales tax receipts are down \$4.5 million, or 7%. Last month, Dutchess County Executive Marc Molinaro said the county was projecting 50% less revenue in sales tax this year amid the pandemic. The restoration "I daresay, is going to last through the duration of 2020," he said. "

Again, I am opposed to the financial assistance being requested.

Jim Beretta
Town Of Poughkeepsie Resident & Taxpayer

From: [Doreen Tignanelli](#)
To: [Sarah Lee](#)
Subject: Public Comment, DCIDA Hearing, Air Protection Packaging Corporation, April 12,2021
Date: Monday, April 12, 2021 9:43:53 AM

Ms. Lee, please include my comments as part of the official public record for the DCIDA Public Hearing for Poughkeepsie Industrial Park LLC and Air Protection Packaging Corporation project scheduled for April 12, 2021 and share these comments with the DCIDA Chair and Board members.

I would like to note that if any page numbers given in my comments conflict with information that board members have, it is because updated information is often posted to the DCIDA website without replacing prior information which results in multiple versions of applications, EAFs, etc. Updated versions should replace outdated information.

1) I am opposed to the issuance of "Financial Assistance" to the Poughkeepsie Industrial Park LLC and Air Protection Packaging Corporation project in any form including, but not limited to, Mortgage Tax Exemption, Sales Tax Exemption and Payment in Lieu of Taxes (PILOT).

2) Approval from the Town of Poughkeepsie is required as a 15-year PILOT is being requested for this project. At the April 7, 2021 Poughkeepsie Town Board meeting, the Board determined additional data was needed before they could make a decision on the PILOT. Until the Town Board votes and provides written approval, the DCIDA should not approve a Final Resolution granting Financial Assistance.

3) The Preliminary Resolution for the Poughkeepsie Industrial Park LLC/Air Protection Packaging Corp. 2021 project that was included in the March 19, 2021 DCIDA Revised Meeting Packet posted on their website is in error.

There are seven members of the DCIDA yet the resolution shows eight members as "VOTING" on the resolution, including former board member "Stacey M. Langenthal" whose term expired in June of 2020, calling into question how the Resolution was "declared duly adopted" on March 19, 2021.

4) Conflicting information has been given regarding job numbers. The application states that the company "will be further locating their existing employees to the new facility". However, it is unclear how the 105 total FTE jobs will be filled. The number of existing employees is stated on the application as "69" meaning 36 new employees would be hired. However, project consultant Kelly Libolt at the April 7, 2021 Town Board Meeting stated that only 11 people may relocate (2 owners, 2 management, 2 administrative, 5 production staff). Libolt also showed a slide to the Town Board showing a total of 107 jobs but the slide contained a math error. An accurate job count should be supplied as the DCIDA is supposed to be tracking job numbers and that number is subject to clawback/recapture provisions.

5) Conflicting information was given regarding benefits. Page 19 of the application asks "Are employees provided health benefits?". It is answered "Yes" but project consultant Libolt at the April 7, 2021 Town Board Meeting stated "*Currently the benefits are not provided to the staff*".

6) Conflicting information was given regarding environmental contamination on different versions of the application and EAF. On one, the question "Any known environmental contamination or remediation issues?" was checked off as "No". This conflicted with the answer given on the Short Environmental Assessment Form (EAF), Page 3, Question #20, "Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste?" which was answered "Yes". In addition, the remediation site number given was "31405" which was incorrect. The NYSDEC Remediation Database lists the number for the former Alfa-Laval hazardous waste site as "314095".

7) On Page 18 of one version of the posted application, no dollar figure was provided for "Estimated tax abatement resulting from this project" even though the note says the DCIDA should be consulted for assistance with the calculation. Apparently, the IDA did not or could not supply this dollar figure.

8) The granting of tax abatements results in a shift of the tax burden to the remaining tax base, leading to higher tax bills for all other residents. Often times, those who profess their excitement about the granting of such abatements are those who stand to gain monetarily.

Doreen A. Tignanelli
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