Subject: Fwd: Written Comment Period on the Amazon/Scannell Deviation Request
Date: Tuesday, September 15, 2026 at 5:38:02 PM Eastern Daylight Time
From: Bill Fioravanti
To: Lino Sciarretta, Rudy Zodda
CC: Kelly Reilly, Marty Borras, Jeff Crist
Attachments: Save Wawayanda small for letterhead .jpg

FYI

From: Leslie Hanes <hanesphotography@gmail.com>
Date: September 14, 2026 at 9:58:41PM EDT
To: POC <protectorangeco@gmail.com>, Brian Sanvidge <Brian.Sanvidge@anchin.com>
Cc: Bill Fioravanti <bfioravanti@ocnyida.com>, Jeff Crist <jcrist@ocnyida.com>, savewawayanda <savewawayanda@gmail.com>
Subject: Re: Written Comment Period on the Amazon/Scannell Deviation Request

Dear Mr. Sanvidge and Members of the OCNYIDA :
As a follow up on Pramilla Malick's letter from Protect Orange County, I would like to add a few items on behalf of Save Wawayanda, Inc.

- What documentation of financial need by Amazon, beyond Section II of the March 21, 2025 application, is before the Board? Has the Agency received any response from the Applicant regarding questions underlying the Monitor's veto such as other locations being considered for this project? Will those responses be made public?
- When will the public hearing on the UTEP revision, which was authorized at the August 19th meeting, be scheduled? We, also, request that action on the UTEP amendment be scheduled and acted on before any action is taken on Amazon.
- The other concern that I have is the verbage of the UTEP revision and if it will actually stop warehouse PILOTS as we would hope for. Might there be ways to get around the term "warehouse" and developers could use e-commerce or distribution center or fulfillment center or logistics hub. Are these also being prohibited? We would ask that there be a clearer definition other than just warehouse.
- Is there currently a PLA agreement between the unions and Scannell/Amazon and shouldn't this be outlined before agreeing to give monies from the IDA? Does it get included in the conditions of the PILOT if it happens?

And finally, we have a problem with this project being evaluated based on future denial of warehouse PILOTS. This application should be determined solely on its own-- fulfilling the UTEP guidelines. If you have changes you want to implement for a healthy Orange County, include this project under those desired guidelines now.

With respect for all you are doing,

Leslie

Leslie Hanes
Co-chair, Save Wawayanda, Inc.

SAVE OUR PAST
SAVE
WAWAYANDA
INC.
SAVE OUR FUTURE

On Mon, Sep 14, 2026 at 11:33AM POC <protectorangeco@gmail.com> wrote:

> September 14, 2026
>
> Brian Sanvidge
> NYS Monitor, Orange County Industrial Development Agency
> Via Email
>
> **Re: Written Comment Period on the Amazon/Scannell Deviation Request (Project Bluebird)**

Dear Mr. Sanvidge:

I write regarding the written comment period following the September 10 hearing. When we emailed on Sept 10 morning, you indicated written comments would be accepted for <u>two weeks</u> after the hearing. The Agency has instead set September 17 at 4:00 p.m., <u>seven days</u>.

<u>That deadline has never been noticed to the public</u>. The Agency's published notice, in the Times Record on Aug 30, told residents only that a representative would accept written comments at the hearing itself; it said nothing about a comment period afterward and nothing about a closing date. The seven-day period was announced orally at the end of a hearing to those still in the room. As of today the Agency's web page for the hearing says nothing about the deadline for written comments only that documents "will be added when they become available." The same notice states that the application and cost-benefit analysis are available for public review only "from the date of publication of this notice to the date of the public hearing." Residents are thus being asked to comment by September 17 on documents the Agency's own notice says they are no longer entitled to inspect. Section 859-a(2) of the General Municipal Law requires that interested parties be provided "reasonable opportunity, both orally and in writing," to present their views. The only written opportunity the notice guaranteed was the hearing room itself. The Agency must tell the public that the comment period is still open and a written period that was never published, and that runs after the noticed inspection window has closed, is not a reasonable one.

Seven days is also not enough. The Applicants filed August 18 and were given a hearing within days; the Agency's own UTEP cap, authorized 7–0 on August 19, still has no hearing date.

Many impacted stakeholders and taxing jurisdictions meet monthly. Many members of the public still do not know about this new proposal with the hearing notice published the last day of August and running through labor day weekend. The notice on the OCIDA website until late on Sept 10 actually had the wrong meeting time; it had 5pm. Any working person viewing that would conclude they could not make it.

You also told the Times Herald-Record this weekend that you still need to be shown why the Applicants require this assistance for the site to be competitive. A truncated, unnoticed comment period does not answer that question; it only shortens the time in which the contrary evidence can reach you.

We respectfully ask that you:

1. Request that the Agency publish the written-comment deadline by the same means it noticed the hearing, run the period for no less than fourteen days

from that publication, and keep the application and cost-benefit analysis available for inspection until it closes; and

2. Advise the Agency that you will not treat the record as complete for purposes of any review until that period has run and the affected taxing jurisdiction and members of the public s have had the opportunity to respond.

Thank you for the seriousness you have brought to this matter.

Respectfully submitted,

Pramilla Malik

Protect Orange County
Joined by Save Wawayanda

cc: Jeffrey D. Crist, Chairman, OCIDA; William Fioravanti, CEO, OCIDA

Subject: Scannell Properties #600, LLC and Amazon.com Services LLC
Date: Wednesday, September 16, 2026 at 1:13:28 PM Eastern Daylight Time
From: Dan Ortega
To: Bill Fioravanti, Business at OCNYIDA
Attachments: ELEC 825 letter to OC IDA 9-16-26.pdf

September 16, 2026

Bill Fioravanti
CEO
Orange County Industrial Development Agency
4 Crotty Lane, Suite 100
New Windsor, New York 12550

Ref.: Scannell Properties #600, LLC and Amazon.com Services LLC

My name is Daniel Ortega, and I write this letter on behalf of the Engineers Labor-Employer Cooperative (ELEC 825). We are the labor-management trust representing the interests of nearly 8,200 members of the International Union of Operating Engineers Local 825 and more than 1,000 signatory union contractors. As a multi-state organization, ELEC 825 is dedicated to promoting economic development and advocating for infrastructure investments and projects that create opportunities for our members and contractors while enhancing the quality of life for the communities we serve throughout New York and New Jersey.

Our members are highly skilled professionals with extensive experience in crane operation, demolition, paving, environmental remediation, and the construction of heavy highways, water, and energy infrastructure. The construction industry generates wide-ranging benefits, most notably job creation and long-term economic stability. Safety and training are core values of our organization, and our training facilities rank among the best in the nation for heavy construction education. Our members and contractors have a proven record of completing complex projects safely and efficiently in diverse environments, from environmentally sensitive areas to critical logistics and energy infrastructure.

Today, we reach out to express our enthusiastic support for the proposed Scannell/Amazon project, which would redevelop a mine pit located between I-84 and Route 6 within the Town of Wawayanda's commercial/industrial zoning district. The proposal would transform an active heavy-industrial site into a modern, high-tech supply chain and logistics facility. This initiative represents a smart and productive reuse of underutilized land, with significant economic benefits for the local community.

Importantly, unlike many speculative development proposals, this project has a committed end user. That gives us strong confidence that construction will move forward promptly upon approval and deliver tangible economic benefits to the Town and Orange County.

The applicant has committed to substantial job creation, including at least 300 construction jobs and a minimum of 750 permanent, full-benefit positions, along with hundreds of seasonal and part-time

roles. For our members and IUOE Local 825 contractors, we estimate the project will generate more than 70,000 work hours, translating into more than $7 million in wages and benefits during construction. This estimate does not include the significant economic activity and employment generated by the many other trades that will participate in the project.
Orange County is looking at a $600 million investment. As my grandmother used to say, "That's not something to sneeze at!" This is potentially one of the largest job-creating investments in Orange County's history, and it includes approximately $12 million in off-site improvements to enhance roads and other infrastructure in the surrounding community.

The proposed 10-year PILOT agreement would provide approximately $17.1 million more in payments to the affected taxing jurisdictions than the property tax revenue that would be generated if the project did not move forward. In other words, the PILOT represents an average benefit of approximately $1.7 million per year to the affected taxing jurisdictions.

This project is about more than jobs—it is a community investment. Our members not only work here; they live here and raise their families here. Approximately 500 of our members are Orange County residents, with many living in Wawayanda itself. Our New York training facility, located just minutes from the proposed site, represents a decade-long commitment to this region. We are not outsiders—we are your neighbors. We have a vested interest in responsible growth that creates good jobs, strengthens the local economy, and improves the community we call home. This project also positions Orange County to compete for advanced logistics and technology-driven development and the economic opportunities that come with it.

The proposal improves upon a previously approved development by replacing it with a smaller but taller building designed to meet the operational needs of a known end user. At the same time, the project would eliminate disruptive mining operations in favor of a productive, job-generating use of the site.

For these reasons, we respectfully ask the Orange County Industrial Development Agency to approve this project. The Scannell/Amazon project represents a significant opportunity for the economic development of Wawayanda and the broader Orange County region. Our community cannot afford to overlook an investment of this magnitude.

ELEC 825 appreciates the opportunity to provide these comments and looks forward to working with the OC IDA and other stakeholders to make this project a reality—one that protects communities, promotes responsible development, supports New York workers, and keeps the state competitive for the investment needed to strengthen our economy and infrastructure.

Respectfully,

Daniel Ortega
Community Affairs
551-222-9039 - cell
Engineers Labor-Employer Cooperative 825
The Operating Engineers & Contractors Trust
65 Springfield Ave, Springfield, NJ 07081
http://www.elec825.org

Save a tree, please do not print this e-mail unless you really have to.

The Labor-Management Organization for IUOE Local 825
Building Our Future

September 16, 2026

Bill Fioravanti
CEO
Orange County Industrial Development Agency
4 Crotty Lane, Suite 100
New Windsor, New York 12550

Ref.: Scannell Properties #600, LLC and Amazon.com Services LLC

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Importantly, unlike many speculative development proposals, this project has a committed end user. That gives us strong confidence that construction will move forward promptly upon approval and deliver tangible economic benefits to the Town and Orange County.

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The proposed 10-year PILOT agreement would provide approximately $17.1 million more in payments to the affected taxing jurisdictions than the property tax revenue that would be generated if the project did not move forward. In other words, the PILOT represents an average benefit of approximately $1.7 million per year to the affected taxing jurisdictions.

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ELEC 825 appreciates the opportunity to provide these comments and looks forward to working with the OC IDA and other stakeholders to make this project a reality—one that protects communities, promotes responsible development, supports New York workers, and keeps the state competitive for the investment needed to strengthen our economy and infrastructure.

Respectfully,

Daniel Ortega
Community Affairs
Engineers Labor-Employer Cooperative

Outlook

AMAZON PILOT

From juliepat23@aol.com <juliepat23@aol.com>
Date Thu 9/17/2026 10:48 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

Hello,

I am writing to you in regards to the Amazon PILOT that I adamantly oppose. First of all, the public hearing last week was held on the first week of school, which is a very busy time for parents with school orientation and the the scheduling of their children's activities. It was not even posted on the Town of Wawayanda's website.

I oppose the whole project for it's size and all the negative impacts it will have on our health and daily life due to the toxic diesel pollution from the truck traffic, and the noise 24/7. The environmental impacts are irreversible and permanent. The residents have a right to clean air, water and a safe environment . Who will be responsible for the maintenance of our roads? and for the increased emergency services and policing? They will have over 6000 robots and as many or more lithium ion batteries in storage. I don't feel safe with that in our area! The truck traffic will cause a rippling affect on all our neighboring communities. We will be burdened by this!

I understand that as part of the PILOT, AMAZON has to apply and prove their need to apply for FINANCIAL ASSISTANCE. What I don't understand is that that those three words, AMAZON and FINANCIAL ASSISTANCE are the complete opposite of each other. Amazon is, a trillion dollar company and does not need financial assistance! They do extremely well on their own! This does not make any sense! Our quality of life is at stake! This is absolutely outrageous!

What are the benefits to the residents, the taxpayers who do pay their taxes? If the "benefits" include truck traffic, pollution, the destruction of our roads and environment, the loss of our home's value, increase in electric rates, and the loss of our QUALITY OF LIFE FOR THE NEXT 10 years then, they should "shop" somewhere else for a PILOT!! NOT HERE!!

How long will they be here to justify the destruction of our roads and environment.? Look at the history of warehouses. They abandon them and move on. and then the residents will " be left holding the bag!".

Thank you,
Julie Patterson
82 Kirbytown Rd
Middletown, NY 10940

Subject: Letter in Opposition to the Amazon Distribution Center in the Town of Wawayanda
Date: Tuesday, September 15, 2026 at 4:01:34 PM Eastern Daylight Time
From: Marty Shane Hodulick
To: Business at OCNYIDA

Marty S. Hodulick
56 Wawayanda Avenue
Middletown, NY 10940
(845) 467-1494
mshodulick@gmail.com

September 15th, 2026

Board of Directors Orange County Industrial Development Agency
4 Crotty Lane
Suite 100
New Windsor, NY 12550

Dear Members of the Board,

I am writing to ask you to reject the 10 year PILOT plan for the Amazon distribution center that is underway in the Town of Wawayanda on US Route 6.

I am a class of 1998 Minisink Valley High School graduate who is a homeowner and teacher in the City of Middletown. In addition, I am the trustee of my parents' home and property at 487 County Road 22 in South Centerville. Needless to say, I am greatly invested in this area of Orange County and am concerned about the negative impacts to the quality of life residents of Middletown and Wawayanda will experience if projects like these keep getting railroaded through without proper permits and oversight.

I am wondering what impact the recently amended Environmental Justice Siting Law (June 12, 2026) will have on the construction of the Amazon warehouse, assuming the NYS Department of Environmental Conservation will enforce the law. According to the NYS Energy Research and Development Authority (NYSERDA), the census tract (GEOID 36071011801) stretching from South Centerville in the west to the Dolsontown Corridor in the east is identified as a Disadvantaged Community having comparatively higher burdens and vulnerabilities which can be verified using the Disadvantaged Communities Assessment Tool (DACAT) found on the Department of Environmental Conservation (DEC) website. The Amazon distribution center site falls within this designated Disadvantaged Community as well as three Minisink Valley District schools, including Minisink Valley High School, Minisink Valley Middle School, and Minisink Valley Elementary

School. These facts are readily available from https://www.nyserda.ny.gov/, https://dec.ny.gov/, and https://climate.ny.gov/.

Now that I have provided some factual evidence to support my opposition to the Amazon distribution center, I would like to offer some anecdotal and personal reasons why I am against it. I was in attendance at the September 10th public hearing at Minisink Valley Middle School, and one speaker's words stuck out to me. He referred to Amazon's EMS station tag on as a "Trojan Horse." I immediately understood what he meant. Nearly ten years ago, I witnessed an accident on a winter afternoon where a car going down the bend in front of my parents' house on County Road 22 rolled over due to snowy road conditions. I happened to be looking out the window as it happened. I yelled to a friend to call 911 while I ran to offer Basic Life Support in which I was trained at the time. Luckily, the young driver and his passenger were only phased and not seriously injured. Within 15 minutes, local EMS and first responders from Slate Hill, Johnson and Greenville as well as State Troopers had arrived to offer assistance. This is a true story which can be verified if you go through 911 records and accident reports, but my point is that we already have the emergency response teams in place. Anything Amazon offers as a carrot on a stick is indeed a "Trojan Horse." I am sure you can verify local EMS and first responder response times to see if there is an actual need for an Amazon-funded EMS station in Wawayanda.

I do wish to applaud Senator James Skoufis' proclamation that "the era of warehouse giveaways in Orange County is over." However, with the disregard the Wawayanda Town Board and Town Supervisor have shown for the opposition to grand scale projects from residents, it seems likely that they will just go ahead with whatever project they want to roll out. The decline of dairy farms in Wawayanda was also brought up in the public hearing. My parents' property borders on a running dairy farm. When it closes, what's to say the land won't be rezoned and suddenly contactors and bulldozers won't be lining up to put in a warehouse, waste station or whatever? The Wawayanda Town Board and Town Supervisor seriously need to be reined in and it should start with the rejection of this Amazon PILOT.

Lastly, I would like members of the IDA to ponder the longevity of a company like Amazon. Fifty years ago, no one thought iconic American retailers like Sears or Macy's would be closing department stores and downsizing like they are now. Intense advances in technology and societal shifts are making online retail business models unpredictable. There is no guarantee that Amazon will be the powerhouse it is today in ten years or further into the future. Even former CEO Jeff Bezos has stated, *"I predict one day Amazon will fail. Amazon will go bankrupt. If you look at large companies, their lifespans tend to be 30+ years, not 100+ years."* If Amazon should fail or even decline in the next 10 years, where will that leave the residents of Wawayanda?

Sincerely,

Subject: New message from "Orange County"
Date: Wednesday, September 16, 2026 at 10:42:39 PM Eastern Daylight Time
From: Orange County
To: Business at OCNYIDA

First Name: Alice
Last Name: Giro
Email: alicegiro8@gmail.com
Phone: 9177331719
Message: Do not give Amazon any tax break. They should be paying the Town of Wawayanda just to be there. You're allowing a company to come into the area that is going to ruin not only Wawayanda surrounding towns. They don't treat their employees humanely they don't adhere to the laws of the town. They do not use union workers and will fire anyone who tries to get the union in. If you this board had a brain in your heads you would understand that you could get them to pay the town to be there. You all should be ashamed of yourselves that you don't have a spine to stand up to them.
Privacy Policy: You agree to our friendly privacy policy.

Date: 09/16/2026
Time: 10:41 pm
Page URL: https://www.ocnyida.com/contact/
User Agent: Mozilla/5.0 (iPhone; CPU iPhone OS 26_6_0 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) CriOS/153.0.8010.24 Mobile/15E148 Safari/604.1
Remote IP: 50.48.54.44
Powered by: Elementor

To: Orange County IDA

Re: Proposed tax cuts and PILOT for Amazon warehouse in the Town of Wawayanda, NY

Date: September 16 , 2026

Business@ocnyia.com

cc: protectorangeco@gmail.com

To: The Orange County IDA Members and Brian Sanvidge (Independent monitor),

I am a resident in Slate Hill, Wawayanda and I would like the OCNY- IDA to know that I am **NOT** in Favor of the tax breaks for Amazon or of the PILOT program, even in this current reduction.

This company has a net worth, a market cap of 2.29 trillion as of June 10,2025. Amazon wants Orange County and the Town of Wawayanda to subsidize their new robotic warehouse. Amazon is here to extort our Town and our community of over a $100 million. Additionally, they will be extorting money from our Fire Department, our first responders, our schools of much needed funds. Our school district, Minisink Valley, was offering free camp for the summer, but many residents were shut out because we did not have enough funding. And Amazon should get a pass from taxes?

Who is going to be left holding the bill for these tax breaks—it will be we the people. They should be paying us not the county/town paying them. Amazon will only bring short-term construction jobs not long-term union jobs. They offer nothing to our community.

What they will do is leave is our landscape and our town forever scarred and polluted. 90% of the jobs they bring to our community and Town will be permanent minimum wage jobs. We would be bringing an irresponsible company to our community, and I am not sending my children to Minisink Valley School System to be recruited as the future labor force for Amazon.

What these tax break will do is give the green light for increased Noise and Pollution 24/7 365 days a year around the clock and around 2,800 cars and 570 trucks per day. Our roads cannot handle the traffic congestion on critical routes for students, commuters on Route 6,17M, 56 and local roads.

I am not living in the countryside to hear nothing but tractor-trailer noise, jake breaks and breathe exhaust. Did you ever drive down Ridgebury hill road and look right at the intersection of Route 6, did you drive down Route 6 and McBride to see the height of this warehouse when the ballons were flying high in the air a year ago? This will bring nothing but increased light pollution and noise pollution 24/7 365 days a year. How are the people on Mc Bride, Stillwater drive, Ridgebury Hill Road and other areas of our town going to sleep at night. Would you build this in your friends or neighbors back yard? I say "No to any

Tax breaks for Amazon." What we should be building is a Baseball, Soccer, Hockey facilities which would be the future of bringing a booming business to our town to create jobs and a positive infrastructure. Warwick is building a mini golf course and a new golf simulation center and we are building warehouses.

Every year I get a letter about my property taxes and they raise my taxes …. Amazon will not reduce our taxes ….Amazon could file a tax certiorari where they challenge the value of their property and could win and then the Minisink Valley School District could be forced to pay back years of massive collected taxes in one lump sum refund throwing local budgets into distress.

Additionally, Wawayanda is putting the entire town in danger by not banning battery storage that could not be fought by volunteer fire departments.

How does this fit into our comprehensive plan? In no way does it!

Sincerely,

Chris

Chris Garcia

Guinea Hill Road

Slate Hill, New York /Town of Wawayanda

To: Orange County IDA

Re: Proposed tax cuts and PILOT for Amazon warehouse in the Town of Wawayanda, NY

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Business@ocnyia.com

cc: protectorangeco@gmail.com

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Sincerely,

Chris

Chris Garcia

Guinea Hill Road

Slate Hill, New York /Town of Wawayanda

From: **Leslie Hanes** hanesphotography@gmail.com
Subject: Public Hearing Comments Extension for Scannell Amazon PILOT Program
Date: September 17, 2026 at 4:00 PM
To: Pramilla Malick protectorangeco@gmail.com, Brian Sanvidge Brian.Sanvidge@anchin.com, Bfioravanti@ocnyida.com, jcrist@ocnyida.com, business@ocnyida.com
Cc: savewawayanda savewawayanda@gmail.com

LH

Orange County NY IDA
4 Crotty Lane
New Windsor, NY 12553

9/17/2026

Sent via email

To Members of Board of OCIDA, Bill Fioravanti, and Brian Sanvidge,

I would like to repeat that the posting of the times for the public hearing was confusing to people as different times were posted and the length of the hearing was not posted so people would think if they didn't come at 5 o'oclock, as posted on FaceBook, that they couldn't participate. Also, this was a terrible time for a meeting on the first full week of back to school—when people had to go back to school on evenings the same week. Also, volleyball and other games were scheduled and there was no parking in the Middle School lot. There was absolutely no signage to direct people where to go and it was difficult to find.

Also, where is the documentation of answers that Scannell/Amazon made to the monitor's questions which were asked before he vetoed the project . How have they proved a financial need for our taxpayer monies and subsidies?

Beside my other remarks made in my three minute segment at the public hearing I would like to add this facility will impact agriculture and agri-tourism
which are vital economic and cultural drivers in Orange County, New York, supporting 642 farms and anchoring the region's local food network just 50 miles from New York City. Every dollar a local farmer earns generates an extra $2.29 in the community through hardware stores, repair shops, and local services. Agriculture and agri-tourism (such as apple orchards) serve as key economic pillars alongside tourism for our area.
Tourism is a massive contributor to the local business index. In 2024, direct visitor spending in Orange County reached a record **$1.32 billion…**
People are not going to come for agri-tourism to an area that is industrialized. My bees are not going to live with all diesel fumes concentrated in this area.They are sensitive and diesel which will chemically alter floral scents and

disrupt the bee's ability to find food.
I am sorry that you have not given us more time to reach out and look at the possible negative impacts that will come from this massive project and the fact that you want unwilling taxpayers to fund it.

Sincerely,

Leslie Hanes
20 Mt Orange Road
Wawayanda, NY
Woodland Farm (built in 1775)

No Subsidies For Amazon

Below is a letter to the Orange County Development Authority opposing over $100 million dollars in tax subsidies for massive Amazon's e-commerce warehouse. We are asking all labor, community, environmental, social justice, climate justice, anti-fracking, and taxpayer advocates to sign along with businesses who want to preserve Orange County's rural/residential communities.

COALITION LETTER IN OPPOSITION TO PUBLIC SUBSIDIES FOR THE AMAZON/SCANNELL WAREHOUSE ("PROJECT BLUEBIRD")

September 10, 2026

Jeffrey D. Crist, Chairman, and Members of the Board

Orange County Industrial Development Agency

4 Crotty Lane, Suite 100, New Windsor, NY 12553

cc: Brian Sanvidge, NYS Monitor; Hon. James Skoufis; Hon. Kathy Hochul, Governor; affected taxing jurisdictions

Dear Chairman Crist and Members of the Board:

The undersigned environmental, social justice, taxpayer, labor, and community organizations write in united opposition to the request of Amazon.com Services LLC and Scannell Properties #600, LLC for $101.5 million in financial assistance — a 10-year PILOT abatement averaging 85%, plus $31 million in sales tax exemptions — for a 3.2-million-square-foot warehouse in the Town of Wawayanda. We urge the Board to deny the request, and to first adopt and apply its own proposed policy capping warehouse PILOTs at the RPTL § 485-b equivalent.

This is the Applicants' third request for what is, by any measure, one of the largest subsidy packages in Orange County history. The State Monitor vetoed the last one because the Applicants refused — repeatedly — to substantiate that any subsidy is necessary. Orange County Supreme Court upheld that veto. Nothing in the current request answers the question; it merely shrinks the ask by nine percent. Meanwhile, the public has since learned that a year ago the Applicants told the NYS Department of State that $80 million in required fireproofing would render the project “unviable” — and obtained a variance from those fire-safety requirements (Petition No. 2024-0496) that was never disclosed in this Agency's record. Counting that relief, total public support approaches $181.5 million.

Our organizations come to this opposition from different missions. We arrive at the same conclusion:

- **As taxpayer advocates:** A subsidy without demonstrated necessity is a transfer, not an investment. The abated taxes come from Minisink Valley schools, the Town of Wawayanda, and Orange County — and every dollar this project does not pay, residents and small businesses do.

The Applicants' own filings show a committed tenant and a fixed delivery schedule: therefore the do not need the subsidy. The only open question is who pays for it.

- **As environmental organizations:** The record before this Board omits critical elements such as: CLCPA consistency finding, no cumulative analysis of 570 daily truck trips — the anchor for buildout totaling over 2,000 trucks and 11,000 cars per day — no assessment of thousands of lithium-ion batteries operating in a building with fire safety code waivers so Amazon could save another $80 million, and 9.5 megawatts of fossil-fired demand in one of the county's last three protected agricultural districts. Subsidizing this record does not merely tolerate the harm; it pays a premium for it.
- **As social and environmental justice organizations:** The project sits in a mapped Disadvantaged Community. New York's Environmental Justice Siting Law (ECL § 70-0118) and CLCPA § 7(3) exist precisely so that over-burdened communities are not handed new diesel, noise, and hazard burdens without analysis or mitigation. No such analysis exists in this record. Approving public money on top of an unexamined burden inverts the law's purpose.
- **As labor organizations:** Public money should buy good jobs. This subsidy buys none: New York's prevailing wage law already covers the construction phase with or without a PILOT, and the operational facility is an automated warehouse — thousands of battery-powered robots — in an industry whose largest employer has announced plans to replace workers with the very machines taxpayers are being asked to underwrite. The abatement does not raise a single wage; it subsidizes the automation of the jobs it claims to create.
- **As fire service and public safety advocates:** The Applicants sought and received relief from the State Fire Code's structural fire-resistance requirements — valued, by their own estimate, at more than $80 million — for a building that volunteer fire companies, which lack lithium-ion capability by their own account, would be called to defend. The savings accrue to the Applicants; the risk transfers to firefighters and neighboring families.

We therefore respectfully urge the Board to:

- **1.** Deny the requested deviation. Three applications have failed to document necessity; the Agency's own grading and UTEP factors — job quality, public support, environmental effect, service burdens — cannot be satisfied on this record.
- **2.** Adopt the proposed UTEP amendment first, and apply it. Notice the hearing the Board voted on August 19 to schedule; adopt the 485-b cap before acting on any warehouse request. A cap adopted after — or around — the largest pending application is not a cap.
- **3.** Complete the record before any vote. Obtain the Department of State variance file; require the Applicants' necessity documentation; and docket all public comments, petitions, and this letter.

The undersigned organizations, representing thousands of New Yorkers, will be watching — at the September 10 hearing and after. The Monitor's veto and the court's decision showed that the era of unexamined giveaways in Orange County is over. We ask this Board to govern accordingly.

Respectfully submitted,

* Indicates required question

1. Email *

GROUP/ORGANIZATION/AFFILIATION LETTER

Please include the name of your organization/affiliation. This is group letter only. For individual signatories please sign and share this petition. Thank You

No Tax breaks for AMAZON!

2. Name of Organization *

Deerpark Rural Alliance
Noble Pies
Don't Gas the Meadowlands Coalition
Repuvue
Orange Environment Inc
Nine
Orange County NY resident
Make Me Pretty Dog Grooming
Woodlawn Farm
Good Jobs First
Protect Orange County
NAACP-Middletown Branch EJ/CJ Committee
Make me pretty llc
Principled Progressives
The Monroe Gazette
Save Wawayanda
Town of Highlands Radio Wave Tower Committee
Residents Protecting Montgomery
LoTurco Literary
Lealie Hanes Photography
Resident Orange County NY
Member Mid-Hudson Group of aSierta Club, Atlantic Chapter
None
Montgomery resident
Chiro care
NYPAN Environmental Committee
Wawayanda Democratic Committee
For the Many
Ramapo Rescue Dog Association
Earthjustice
Mike Pride Music
Youth Limitless Leaders, Inc
Scentfully Yours
350Brooklyn
Greenville Democratic Committee Orange County
Dmitry Libman

PROTECT ORANGE COUNTY

ProtectOrangeCounty.org

September 17, 2026

Jeffrey D. Crist, Chairman, and Members of the Board of Directors
Orange County Industrial Development Agency
4 Crotty Lane, Suite 100
New Windsor, New York 12553

Brian P. Sanvidge, CIG, CFE
Independent Monitor, Orange County Industrial Development Agency
Anchin, Block & Anchin LLP, 3 Times Square, New York, New York 10036

Via email and hand delivery

Re: Written Comments in Opposition to the Request of Scannell Properties #600, LLC and Amazon.com Services LLC for a Ten-Year Deviation PILOT and Sales Tax Exemptions ("Project Bluebird," 22 McBride Road, Town of Wawayanda) — Public Hearing of September 10, 2026

Dear Chairman Crist, Members of the Board, and Mr. Sanvidge:

Protect Orange County and Save Wawayanda submit these written comments in opposition to the financial assistance requested by Scannell Properties #600, LLC and Amazon.com Services LLC (the "Applicants") by letter dated August 18, 2026, and noticed for public hearing on September 10, 2026: sales and use tax exemptions of up to $31,008,750 and a ten-year real property tax abatement estimated by the Agency at $70,478,262, for a total of $101,487,013 in nominal tax expenditures. We request that these comments, and every exhibit they cite, be placed in the Agency's record for this application and provided to the Monitor.

These comments are organized around the grounds on which the Monitor is authorized to act under § 912-b(3)(f) — violations of the Agency's Uniform Tax Exemption Policy ("UTEP") and Project Approval Policy, and violations of law — and around the factors the Board itself is bound to assess before granting any financial assistance. We address the record as it stands today, including the Applicants' own prior submissions, the Agency's November 5, 2025 response to the Monitor, and the June 29, 2026 Decision and Order of the Supreme Court, Orange County, in Orange County IDA v. Office of the New York State Inspector General, et al., Index No. EF012747-2025 (Vazquez-Doles, J.).

Our position can be stated simply. The single question on which the Monitor's November 25, 2025 Notice of Violation rested — whether the Applicants have substantiated their representation that this assistance is necessary to "level the economics" against comparable sites in other states — remains unanswered on this record. The Agency's own consultants now confirm that the Applicants would receive a ten-year exemption as of right under RPTL § 485-b without any action by this Board, and that the requested PILOT is worth $48.2 million to the Applicants above that as-of-right treatment. On this record the deviation cannot lawfully be approved, and if approved it should be disapproved by the Monitor under § 912-b(3)(f)(v) and identified as a violation under § 912-b(3)(f)(vi).

I. The Record Before the Board

The Applicants' request is not a new application. Counsel's August 18, 2026 letter "amend[s] their March 21, 2025 Application for Financial Assistance, as previously amended by letter request dated September 23, 2025." Every representation in the 2025 application therefore remains before the Board, certified by the Applicants, and every deficiency in that application remains uncured. The relevant history is as follows.

- March 2025: the Applicants apply for the Agency's standard twenty-year "Job Creation" PILOT, representing that the exemptions "are essential in leveling the economics for a project of this nature when considering comparable location in neighboring states such as NJ, CT, PA, and MA." (Application at 13; NYSCEF Doc. 72.) The application reports total project costs of $457,000,000 funded by $450,000,000 in equity and no bank financing, lists NAICS code 454110, and answers the question "Are any variances needed?" with the words "Yes: Building Height and Life Safety." (Id. at 12, 14.)
- June 11–12, 2025: the Town Planning Board adopts a SEQRA Negative Declaration for the project on June 11. On June 12, after a public hearing, the Town Zoning Board of Appeals denies the 38.5-foot height variance the Negative Declaration identified as the only variance the project required, finding under Town Law § 267-b that the project would produce "an undesirable change in the character of the neighborhood," is "contrary to the rural preservation goals of the Town's Comprehensive Plan," will have "an adverse effect or impact on the neighborhood," and "will not preserve and protect the character of the neighborhood and the health, safety and welfare of the existing community." Scannell noticed an appeal and never perfected it. On July 30, 2025, Scannell instead sought a "height exception" from the Planning Board under Zoning Law § 195-13(B), which the Planning Board granted; that grant and the Negative Declaration are before the Appellate Division.
- October 23, 2025: the Board approves a fifteen-year deviation PILOT ($80,208,325 in abatements) by a vote of 5–1. (NYSCEF Doc. 3.) Senator Skoufis (Oct. 24, 2025) and Protect Orange County and Save Wawayanda (Oct. 27, 2025) ask the Monitor to act. (NYSCEF Docs. 4, 98.)
- October 28, 2025: the Monitor asks the Agency five questions, including the specific locations and sizes of the alternative sites the Applicants had cited, and any notes of the Agency's PILOT discussions with Amazon. (NYSCEF Doc. 6.)
- October 30, 2025: Good Jobs First writes to the Monitor identifying methodological flaws in the MRB "Benefit-Cost Calculator" relied on for the October approval, including the

counting of wages as public benefits, double-counting of tax revenue, an unexplained $54 million property-tax revenue claim, and an estimated $4.76 million in Agency transaction fees on the deal at the project cost then stated.

- November 5, 2025: the Agency responds that it "is not aware of the location or size of other sites that are or have been under consideration by the Applicant"; that Amazon "cannot disclose the specific location[s]"; that the only sites Amazon will name are the Town of Florida, Montgomery County, New York, and Hamilton Township, New Jersey; that Amazon "initially identified the Orange County site in 2022–2023 for a different business use"; and that PILOT deviation discussions "were held by telephone conference calls." No notes were produced. (NYSCEF Doc. 84 at 8–10.)
- November 25, 2025: the Monitor issues a Notice of Violation under § 912(3)(f)(vi) (now § 912-b(3)(f)(vi)). (NYSCEF Doc. 12.)
- June 29, 2026: the Supreme Court dismisses the Agency's petition challenging the Notice. The Court holds that the Notice is not a final determination because the Agency may reconsider and re-submit the approval, and further holds, "assuming arguendo" the claims were ripe, that "the attachments to the Petition demonstrate that the IDA failed to address each and every request for information and documents in the Sanvidge Memorandum," that the agreed toll of the 72-hour period "did not expire and the Notice of Violation was not untimely," and specifically that "the Letter Response contains no notes regarding the Amazon meetings" and that "the specific locations and size of the alternate sites for the Amazon Project was not provided due to Amazon's confidentiality concerns." (Decision & Order at 21–22; NYSCEF Doc. 113.)
- August 18, 2026: the Applicants request a ten-year deviation PILOT (Schedule A: 90% for years one through seven, 80%, 70%, 70%). The letter's entire statement of grounds for deviation is one sentence: "The Project will deliver significant positive impacts to the Town of Wawayanda and Orange County." The balance of the letter compares the request to the Applicants' own prior requests.
- August 20, 2026: the Agency's ten-year PILOT analysis, an MRB Group "Cost Benefit Calculator" output, and a Camoin Associates economic and fiscal impact study are issued. August 25, 2026: notice of hearing is published, stating that the application and cost-benefit analysis are available for inspection only "from the date of publication of this notice to the date of the public hearing."
- September 10, 2026: Good Jobs First submits a statement to the Board finding that the August 2026 analysis "has similar problems" to the 2025 analysis it critiqued: it again counts wages as benefits, yields a cost per job of $125,733, includes no accounting of public costs, does not specify whether the 750 jobs are full- or part-time or employed by Amazon, and is accompanied by no agreement verifying job creation or requiring repayment if jobs fall short.

We note for accuracy that the Court did not reach the merits of whether the October 2025 approval violated the UTEP. What the Court found, on the Agency's own exhibits, is that the Agency and the Applicants did not answer the Monitor's questions. Eleven months and a third filing later, they still have not.

II. What the 2026 Amendments to § 912-b Require Before Any Vote

Chapter 55 of the Laws of 2026 renumbered General Municipal Law § 912 as § 912-b, extended the Monitor through May 2030, and materially expanded the Monitor's authority over financial assistance. The following provisions govern this request:

- **Advance delivery.** If a proposed resolution is for the purpose of approving financial assistance, "the board clerk shall provide the monitor with copies of the proposed contract or financial assistance language at least seven days prior to such meeting." § 912-b(3)(d). Proposed contracts or agreements "shall be provided by the industrial development agency board to the monitor at least seven days prior to adoption." § 912-b(3)(f).
- **Pre-adoption identification and written approval.** At least seventy-two hours before adoption, the Monitor "shall advise the board … in writing, of the existence of violations of the [UTEP], actual or potential conflicts of interest, or violations of law arising from a proposed contract or financial assistance agreement." § 912-b(3)(f)(i). "No such contract or agreement may be voted on, approved or entered into by the industrial development agency unless such actual or potential conflict of interest or violation has been resolved to the satisfaction of the monitor, and unless the monitor has advised the board or employees, in writing, of their approval." § 912-b(3)(f)(iii).
- **Pre-adoption disapproval of deviations.** "At least seventy-two hours prior to adoption by the board, the monitor shall advise the board or employees, in writing, of their disapproval of any proposed contract or agreement with a project applying for financial assistance that would permit a deviation from the [UTEP]. Any such proposed contract or financial assistance agreement that would permit a deviation from such policy shall not be effective, and may not be reconsidered by the board for at least ten days or until the next board meeting." § 912-b(3)(f)(v).
- **Post-approval review.** The seventy-two-hour review and identification power under which the November 2025 Notice was issued is preserved without change. § 912-b(3)(f)(vi).
- **Cooperation.** The Agency "shall cooperate with any monitor with access, within forty-eight hours of such request from the monitor, to any necessary documents and records." § 912-b(3)(c).
- **Recoupment and enforcement.** The Monitor may direct the Board to recoup financial assistance where a recipient fails to meet job creation goals or other terms, § 912-b(5), and may commence an action to enjoin unlawful acts and compel compliance, § 912-b(7).

The request before the Board is, on its face, "a proposed … agreement with a project applying for financial assistance that would permit a deviation from the [UTEP]." It is therefore subject to the Monitor's written disapproval before adoption under § 912-b(3)(f)(v), independent of and in addition to the pre-vote approval requirement of § 912-b(3)(f)(iii). The Board cannot lawfully vote on this request until the Monitor has approved it in writing, and it cannot lawfully act on it at all if the Monitor disapproves it. The remainder of these comments sets out why the Monitor should do so and why, in any event, the Board should deny the request.

III. Violations of the UTEP and Project Approval Policy

A. The mandatory assessment of "all material information" has not been performed, because the Applicants have never substantiated the representation on which the request depends.

The Project Approval Policy provides that "[e]ach of the following must occur prior to the adoption of a resolution approving the grant of financial assistance," and first among them: "The members shall assess all material information included in connection with the application for financial assistance … in order to afford a reasonable basis for the decision by the Agency to provide financial assistance." (Project Approval Policy § II.1.) This obligation is stated in mandatory terms and is separate from, and precedes, the weighing of the fourteen enumerated factors. The Monitor took precisely this position in the litigation, and the Agency offered no answer to it beyond the assertion that the factors are weighed in its discretion. (NYSCEF Doc. 112 at 11–12.)

The most material information in this application is the Applicants' representation that the exemptions are "essential in leveling the economics" against "comparable location[s] in neighboring states." It is the sole stated basis for the "but for" certification the Agency's counsel has described as required by the General Municipal Law (NYSCEF Doc. 84 at 7), the sole basis on which the Board could find that the assistance is necessary, and the premise on which both of the Agency's August 20, 2026 economic analyses rest. Camoin states expressly that its treatment of the $31 million sales tax exemption as costless holds only "if we assume that the Project would not occur absent of IDA benefits" (Camoin at 1), and that its comparison to § 485-b is "hypothetical" only because "[t]he Applicant has stated" that the project is not feasible without assistance (id. at 4). The Agency has never possessed the information needed to test that statement. It said so in writing on November 5, 2025. The Court found so on June 29, 2026. Nothing in the August 18, 2026 letter adds a single fact.

What the record does contain cuts the other way. The Applicants told the Agency that Amazon "initially identified the Orange County site in 2022–2023," and the Agency received an application for this same site in November 2022. (NYSCEF Doc. 84 at 8–9.) The Department of State's decision on the Applicants' fire-code petition, moreover, records that variances for the same performance-based design were issued in 55 other jurisdictions, "most recently in the Town of Niagara, Petition number 2022-0042, and Petition 2025-0324, Town of Florida, Montgomery County." (Decision, Finding 1.) The Town of Florida is the only New York alternative the Applicants have ever named to this Agency; the public record shows that in 2025 a facility of the same design there had progressed to a State fire-code variance petition. The alternative site the Applicants told the Agency they "cannot disclose" was disclosed by them to another State body in a public proceeding, and the Agency could have obtained the comparison the Monitor asked for by asking. Whether the Florida facility is an alternative to this one or an addition to it is precisely the question that determines whether any subsidy here is necessary. The 2025 application reports $450,000,000 in equity and no bank financing, and the Agency's own cost-benefit calculator records a mortgage recording tax exemption of $0 because there is no mortgage. A site selected years before any subsidy discussion, for a project its owner is financing from equity rather than borrowing, is not a project whose location turns on a property tax schedule. If the Applicants contend otherwise, the Policy requires them to show it and requires the Board to assess the showing. Until they do, no "reasonable basis" for the decision exists, and approval would violate § II.1 of the Policy.

The Applicants' own submissions describe why the site was chosen, and the reason is not taxes. The Negative Declaration, reciting Scannell's application, explains that the five-story design exists "to keep a larger amount of goods on hand close to customers in the distribution area" (Negative Declaration at 3), that the building sits immediately adjacent to Interstate 84 with 90 percent of its truck traffic routed two miles to the I-84 interchange (id. at 33), and that Amazon selected the site in 2022–2023 (NYSCEF Doc. 84 at 8). A facility whose purpose is to hold inventory close to customers must be close to the customers; the New York metropolitan market is not available from Connecticut, Pennsylvania or Massachusetts, and the interstate, the rail line, and Stewart International Airport are where they are. This is consistent with the published research on location incentives, which the Board should weigh. Timothy Bartik of the W.E. Upjohn Institute, the leading academic researcher on the subject, summarizes the literature as finding that "at least 75% of the time, typical incentives do not affect a business's decision on where to locate and create jobs," and that even when an incentive does tip a decision the new workers drawn from outside "raise[] costs to public services that offset at least 90% of any increased revenue." (Bartik, "Most business incentives don't work. Here's how to fix them," Brookings Institution.) Amazon has opened distribution facilities without local tax incentives where the market required it, including a fulfillment center in Missouri City, Texas in 2020 and a delivery station in Ottawa, Illinois in 2024; the Ottawa facility is a 50,800-square-foot last-mile station and should be described as such]. None of this establishes that this project would proceed without assistance, and we do not ask the Board to so find. It establishes that the Applicants' unsupported assertion to the contrary is contradicted by their own description of the project's purpose and by the weight of the evidence on how such decisions are made, and that the Board may not rely on it without the proof the Monitor asked for eleven months ago. Amazon has opened distribution facilities without local tax incentives where the market required it, including a fulfillment center in Missouri City, Texas, announced in 2020. The Greater Fort Bend Economic Development Council reported that 'No incentives were provided on this deal.

Two further facts bear directly on the necessity representation, and the Board should require the Applicants to address both in writing. First, on July 16, 2026 — one month before the request now before this Board — Amazon filed plans with the Town of Islip for "Project Sunrise," a $1 billion, 4.2-million-square-foot fulfillment complex on 140 acres in Holbrook, Suffolk County, with Scannell Properties as developer, approximately 1,000 jobs, and roughly 300 truck trips per day, and announced that it would seek tax abatements from the Islip Industrial Development Agency without which, it says, that project cannot proceed. Amazon's director of economic development for the Northeast explained the site selection to the press in one sentence: "There are not many sites this close to the boroughs that have this much acreage." Amazon is thus telling two New York industrial development agencies, in the same summer, that two multi-story robotic fulfillment centers serving the same metropolitan market are each contingent on a local tax abatement, while its own executive describes the decisive factor as proximity to customers and available acreage. The Applicants should state whether Project Sunrise is an alternative to this project, an addition to it, or unrelated, and the Board should not act until they have. Second, this is not the first application for this site, and the first one answers the question the Applicants now refuse to. Scannell and Amazon applied to this Agency in November 2022 for the Slate Hill Commerce Center — the same parcel, the same developer, the same tenant, a 925,000-square-foot distribution center at a stated cost of $204.4 million, financed 75 percent by bank debt. In answer to the question "Is the Applicant requesting a payment in lieu of tax agreement (PILOT) for the purpose of a real property tax abatement?" they checked "No." They sought, and on May 17, 2023 the Agency granted, a sales tax exemption not to exceed $9,517,908 and a mortgage recording tax exemption of approximately $1,149,756 — nothing else. (2022 Application at S-2, S-3; Clarifying Resolution of May 26, 2023, § 1.) The 2022 application's statement of the impact of incentives reads: "The cost reduction aspects (mortgage recording tax and sales tax exemptions) of the IDA policy are essential in leveling the economics for a project of this nature when considering comparable location in neighboring states such as NJ, CT, PA, and MA." (2022 Application at 8.) The 2025 application's statement reads: "The cost reduction aspects (real property tax, mortgage recording tax and sales tax exemptions) of the IDA policy are essential in leveling the economics for a project of this nature when considering comparable location in neighboring states such as NJ, CT, PA, and MA." (NYSCEF Doc. 72 at 13.) The sentence is the same; the only change is the insertion of "real property tax." In 2022 the Applicants told this Agency that a project on this site was viable against the same four neighboring states with full property taxes and a sales tax exemption; in 2025 they told it that the identical comparison made a $70 million property tax abatement essential. Neither statement was ever supported, and the second cannot be reconciled with the first without an explanation the Applicants have never given. The Board should require one.

The General Municipal Law imposes no means test, and we do not suggest that a profitable applicant is ineligible for assistance. But the Applicants have chosen to rest this request on the representation that $101 million in exemptions is "essential" to the project's economics, and the credibility of that representation must be assessed against what the Applicants themselves have told the public. Amazon.com Services LLC is a wholly owned subsidiary of Amazon.com, Inc., which the application describes as a company with "over 70 main investments" and 47,000 employees in New York that "continues to grow their footprint throughout New York to best serve customers." (NYSCEF Doc. 72 at 39.) Amazon.com, Inc. reported 2025 net sales of approximately $717 billion and net income of approximately $77.7 billion in its annual report on Form 10-K, and has publicly guided 2026 capital expenditures above approximately, $200 billion. A parent of that scale, financing a $607 million facility from equity with no borrowing, has not explained — in the application, in the November 2025 response, or in the August 2026 letter — how a difference of $48 million in property tax payments spread over ten years determines where it builds. The Board is not required to take that explanation on faith, and under Policy § II.1 it is not permitted to. Amazon.com, Inc. reported 2025 net sales of approximately $716.9 billion and net income of approximately $77.7 billion in its annual report on Form 10-K, and has stated that it expects to invest approximately $200 billion in capital expenditures in 2026.

The Board should require, before any vote, the information the Monitor requested on October 28, 2025: the specific alternative sites under consideration and their size, zoning status and entitlement status; the economic comparison the Applicants say the exemptions are needed to "level"; and the Agency's notes of its PILOT negotiations with Amazon, or a sworn statement that none exist and what search was made. Absent that information, the Monitor has every basis to identify a continuing violation of Policy § II.1 under § 912-b(3)(f)(i) and (vi).

B. The Applicants have not been shown to qualify for the "Job Creation" category, and every deviation has been measured from that unverified baseline.

The UTEP permits a PILOT only for a project that "fall[s] into one of the following project categories." The twenty-year schedule from which the Applicants have measured every request — and from which the August 25 notice measures the current one — is the "Job Creation" category, which is limited to "[a]ny project that retains or creates at least one hundred (100) full-time equivalent quality jobs providing industry leading salaries and related benefits." (UTEP § A(iv) (emphasis added).)

The Agency's own record establishes the wages. The Agency's November 5, 2025 letter reports "production roles averaging $37,440 annually." (NYSCEF Doc. 84 at 4.) Camoin's August 20, 2026 study reports 750 direct jobs earning $29,772,000, an average of $39,696. (Camoin Table 3.) The MRB calculator reports $285,304,155 in direct ongoing payroll over ten years, an average of $38,040 per job per year. No document in the record compares these figures to industry wages for warehousing and distribution in the Hudson Valley, and no Board finding has ever been made that the jobs provide "industry leading salaries." Absent that finding the project does not qualify for the Job Creation schedule. It would fall, at most, within the "Standard" category, whose ten-year schedule declines from 100% to 10% and averages 55% — or within the § 485-b-equivalent schedule the UTEP already authorizes the Agency to apply to Standard projects. The requested Schedule A averages 85%.

The consequence is that the "deviation" has been described backwards. Measured against the Job Creation schedule, Schedule A appears to be a reduction. Measured against the schedule for which the project has actually been shown to qualify, it is an enhancement of roughly thirty percentage points per year, and the UTEP's deviation standard — discussed next — must be satisfied for the enhancement, not for the reduction. Approval of a Job Creation-based schedule without the required category finding is a violation of UTEP § A.

C. The UTEP's standard for deviation has not been met.

The UTEP permits deviation "on a case-by-case basis … for a project expected to have significant impact in the locality where the project will be located, or as otherwise determined by the Agency as warranting enhanced financial assistance." (UTEP § A, "PILOT Deviations.") The provision requires a determination that this project warrants more than the Agency's policy otherwise provides. The Applicants' August 18 letter offers one sentence on the point and then argues that the request is smaller than their own previous requests. A discount from a rejected asking price is not a showing of significant local impact warranting enhanced assistance. The only determination in this record made under a statutory community-benefit test points the other way: the Zoning Board of Appeals, weighing "the benefit to the applicant … against the detriment to the health, safety and welfare of the neighborhood or community" under Town Law § 267-b(3), found that the project "will not preserve and protect the character of the neighborhood and the health, safety and welfare of the existing community" and is "contrary to the stated goals of the Town's Comprehensive Plan by introducing a heavy industrial use into a rural community." (ZBA Findings of Fact and Decision, June 12, 2025, Findings 1, 4, 6.) That finding is final. A Board considering whether this project warrants enhanced assistance for its impact on the locality must confront it.

The Agency's own consultants have now supplied the measure against which any deviation must be judged. The PILOT analysis states in its footnote: "If no PILOT, project would still get 485b exemption." Camoin's Table 4 quantifies the difference:

Ten-year comparison (Camoin, Aug. 20, 2026, Table 4; IDA PILOT analysis)	Payments to taxing jurisdictions	Source
Full taxation, no exemption	$89,414,519	PILOT analysis
RPTL § 485-b, as of right, no IDA involvement	$67,114,796	Camoin Table 4, col. C
Requested 10-year deviation PILOT (Schedule A)	$18,936,256	Camoin Table 4, col. B
"Benefit to Applicant" of the PILOT over § 485-b	**$48,178,541**	Camoin Table 4, col. E

Camoin labels the $48,178,541 figure the "Benefit or (Cost) to Applicant." It is the value of what this Board is being asked to give beyond what the law already gives. The Board is simultaneously on record, by its resolution of August 19, 2026, that warehouse PILOTs should be capped at the § 485-b equivalent and has imposed a moratorium on new warehouse PILOT applications. No rational determination that this warehouse warrants enhanced assistance can coexist with the Board's own determination that no warehouse should receive more than § 485-b provides. The absence of any written determination under the deviation clause is itself a UTEP violation; the presence of the August 19 resolution makes such a determination arbitrary if it is attempted.

D. The enumerated factors of the Project Approval Policy cannot be satisfied on this record.

The Policy directs that, as part of the assessment, "the members shall consider" fourteen enumerated factors. (Policy § II.1(a)–(n).) The November 5, 2025 letter asserted that each was considered in 2025; the Board must consider them again now, on the current record. Several cannot be resolved in the Applicants' favor.

Factor (a) — number, quality, salary and benefits of jobs. The wage data are set out in Part III.B above. The Agency's own cost-benefit calculator yields a subsidy of $135,316 per permanent job ($101,487,013 across 750 jobs), or roughly $13,500 per job per year against an average wage of $38,000. The facility's upper floors are given over to automated storage fields; the Applicants have committed to a headcount, not to a wage floor, and nothing in the record conditions the assistance on wage or benefit levels. The headcount itself is unexplained: the Applicants told the Department of State that the building has a design capacity of 6,000 to 7,000 people and that the tenant "expects to have no more than 1,800 people in the Facility at any one time" (Decision, Finding 4), while telling this Agency that the project will create 750 jobs. The Board should require the Applicants to reconcile those figures and to state how many of the persons expected in the building will be Amazon employees, contractors, or seasonal workers, and how many of the 750 are full-time. The Applicants' 2022 application for this site is instructive on the last point: its employment plan promised "a significant number of part-time and full-time employment opportunities," and its wage table listed 135 of 150 jobs as "Manufacturing" at an average of $31,200 — $15 an hour. (2022 Application at 9, 12, Att. A.) The 2025 table lists 675 of 750 as "Production/Manufacturing" at $37,440 — $18 an hour — and 75 as management at $60,000, the same management figure as in 2022. (NYSCEF Doc.

72 at 17.) Nothing in either application defines the positions as full-time, and the Agency's own form defines a full-time equivalent to include two part-time employees.

The blank local-hiring estimate is also a statutory application defect, not merely a weakness in the consultants' analysis. General Municipal Law § 859-a(4) requires every agency to use a standard application subscribed and affirmed under penalty of perjury as true, accurate and complete, and § 859-a(4)(f) requires that application to state the projected full-time-equivalent jobs, the timeframe for creation, salary and fringe-benefit averages or ranges, and "an estimate of the number of residents" of the economic-development region or Agency-defined labor-market area who would fill those jobs. The Applicants left that required local-resident estimate blank. The omission matters twice: the application is incomplete on its face, and the economic analysis nevertheless assumes that 100 percent of operating payroll is local. The Board should require a sworn supplemental application supplying the § 859-a(4)(f) estimate before it can find that it has assessed "all material information" or rely on any local-payroll benefit attributed to the project.

The statute also imposes a concrete workforce-placement obligation that should appear in the project documents. General Municipal Law § 858-b(2) provides, subject to collective-bargaining agreements, that new employment opportunities created by Agency projects are to be listed with the New York State Department of Labor and the relevant workforce entity, and that project sponsors agree, where practicable, to first consider referred eligible workers. If the Agency intends to credit 750 jobs as a principal public benefit, the resolution and project agreement should identify how compliance with § 858-b will be documented and reported rather than treating the headcount as an unenforceable projection.

Factor (b) — onsite child daycare facilities. The Agency conceded in November 2025 that "[t]he Project does not provide onsite child daycare facilities," and argued that the 2025 amendment to General Municipal Law § 874, which added "onsite childcare services or otherwise facilitate new childcare services" as a UTEP consideration effective June 19, 2025, did not apply because the application was filed on March 28, 2025. (NYSCEF Doc. 84 at 4–5.) Whatever the merit of that argument in 2025, the Board is acting in September 2026 on a request that did not exist until August 18, 2026. Section 874 as amended governs the Agency's consideration today, and a dependent-care flexible spending account is not the facilitation of childcare services the statute describes.

Factor (h) — effect on the environment. The Agency's 2025 assessment of this factor consisted of adopting the Town Planning Board's Negative Declaration; Scannell's counsel told the Agency it "is bound by the Negative Declaration." (NYSCEF Doc. 84, Att. A at 2.) Whatever the Agency's SEQRA posture, the Policy asks a distinct question — the effect of the project on the environment as a factor bearing on whether to spend public money on it — and the record on that question has changed since June 2025. The Negative Declaration itself states that the building will be 103.5 feet tall in a district limited to 65 feet, that Scannell "has applied for a height variance from the Town of Wawayanda Zoning Board of Appeals ('ZBA'), which is currently pending," and that "no variances will be needed except for an area variance for the height of the building." (Negative Declaration at 3, 44.) The ZBA denied that variance; the Applicants filed a notice of appeal but never perfected it, and the denial is final. On July 30, 2025 — after the Negative Declaration — Scannell amended its special use permit application to seek from the Planning Board instead a "height exception" under Zoning Law § 195-13(B) for a 96.21-foot building, which the Planning Board granted. (Special Use

Permit Findings at 1, 7.) The Planning Board's Negative Declaration and Special Use Permit, including that height exception, are before the Appellate Division, Second Department, on appeal from the Article 78 proceedings challenging them. The Town therefore has two determinations that cannot both be given effect — a final ZBA denial of the height relief the Negative Declaration identified as the only variance the project needed, and a Planning Board grant of the same relief by a different name — and only the Appellate Division can resolve them. In addition, after a hearing on August 12, 2025, the Hudson Valley Regional Board of Review of the New York State Department of State granted the Applicants variances from the Uniform Fire Prevention and Building Code (Petition No. 2024-0596) relieving them of the Type I-A fire-resistive construction the Building Code requires for an unlimited-area S-1 building, extending exit-access travel distance from 250 to 400 feet, and increasing the maximum allowable quantities of flammable and combustible liquids per control area, for a five-story building with a design occupant capacity of 6,000 to 7,000 people, a 464,000-square-foot storage field of pods and autonomous robots on each of the upper four floors, and up to 49,500 gallons of flammable and combustible liquids. The Board of Review found, on the Applicants' submission, that code-compliant fireproofing would cost "in excess of $80,000,000," add six to eight months to construction, and "make the Project unviable," and that spray-applied fireproofing would shed under vibration and damage "the autonomous robots which are essential to the operations of the Facility." (Decision, Findings 14–15.) The decision conditions occupancy on a trained fire safety force on site at all times, a staffed fire command center, a fire department response plan and fire safety plan to be reviewed by the Town of Wawayanda Fire Company, and battery storage in compliance with NFPA 855. (Id., Conditions 13–19.) None of this was before the Board in October 2025 in the form of the decision itself, and it is not among the current hearing materials. The 2025 application disclosed only that a "Life Safety" variance was needed.

The Zoning Board of Appeals' findings (factors (h) and (m); Exhibit A criterion 1). Every document the Applicants rely on for the proposition that this project benefits the community was produced under a standard that does not ask that question: the Negative Declaration asks whether an environmental impact statement is required, the special use permit findings whether the use is permitted with conditions, and the cost-benefit analyses whether the Applicants' payroll exceeds the tax expenditure. One Town body applied a statutory balancing of benefit against community detriment, and it did so after a public hearing at which the public spoke on both sides. The Zoning Board of Appeals found, on June 12, 2025, that the project "would be an industrial warehouse located in a rural Town," producing "an undesirable change in the character of the neighborhood" and "contrary to the rural preservation goals of the Town's Comprehensive Plan"; that the variance "will have an adverse effect or impact on the neighborhood" because "[t]he applicant proposes a heavy industrial use in a rural community" and the building "would be significantly taller than any other structure in the area, or in the Town of Wawayanda"; that the difficulty was self-created; and that granting the variance "will not preserve and protect the character of the neighborhood and the health, safety and welfare of the existing community." (ZBA Decision, Findings 1, 3–6.) The denial was issued the day after the Negative Declaration and is final. The Agency's Policy directs the Board to weigh "other public and community benefits" (factor (m)) and its Exhibit A lists "[a]lignment with local planning and development efforts" as the first criterion for a project meriting assistance. The only body that has applied a community-benefit test to this project found the opposite of alignment. The Board should say in its findings how it weighs that determination, rather than adopt the Planning

Board's contrary conclusion without acknowledging that the Town's two boards disagree and that the disagreement is before the Appellate Division.

The comparison to the existing mine. The Applicants and the Agency have presented the project as an environmental improvement over the sand-and-gravel mine now on the site. The Negative Declaration is the source of that claim, and it should be read exactly as written: "Onsite, based upon a qualitative assessment, the Study projected that Project Bluebird will likely result in a reduction of air pollutant emissions as compared to the existing mining operations." (Negative Declaration at 21.) That sentence is qualitative, predictive, and confined to on-site emissions. The Negative Declaration nowhere states the number of daily truck trips the mine generates; its only quantitative traffic comparison is between Project Bluebird and the never-built Slate Hill Commerce Center approved in 2022, and that comparison concerns peak-hour trips on Route 6 and Route 17M, not daily volume. (Id. at 33.) Nothing in the record compares the mine's haul-truck and equipment emissions to a 24-hour facility generating on the order of 570 truck trips and the traffic from 985 parking spaces. Two further facts bear on the Board's weighing. The mine operates under a NYSDEC permit that allows 24 acres to be mined "until its expiration in 2027" (id. at 6); the baseline against which the project is said to be an improvement ends on its own in a year, with or without this project and with or without this subsidy. And the Negative Declaration records that the mine's trucks use McBride Road, while the project's will use Route 6 to I-84 (id. at 6–7, 33): the project does not reduce the burden on the residents who bear it now so much as move a larger burden to a different set of them. The Board should not treat a "qualitative" and "likely" on-site projection as a finding under factor (h). If the Applicants contend that the project reduces pollution relative to the mine, they should quantify both sides of that comparison — truck trips per day, on-site diesel equipment hours, and resulting NOx and PM2.5 — and put the numbers in the record.

The SEQRA recital. The Agency's October 2025 resolution, at Section 2, consented to the Planning Board as lead agency, "review[ed], consider[ed], ratifie[d], and adopt[ed]" the Negative Declaration, and determined that no environmental impact statement was required. (NYSCEF Doc. 3 at 5.) We anticipate the same recital in any new resolution, and we do not dispute that an involved agency in a coordinated review is bound by the lead agency's determination for SEQRA purposes. But that determination answers only the question SEQRA asks — whether the project's impacts are significant enough to require an environmental impact statement before any approval issues. It does not answer the question the Policy asks, which is whether the project's environmental effects, significant or not, mitigated or not, and the public costs they generate, weigh for or against spending $101 million of public money on it. Deference on the first question is required by 6 NYCRR § 617.6(b)(3)(iii); it neither performs nor excuses the assessment the Policy requires on the second. A resolution that adopts the lead agency's SEQRA determination and stops there has complied with SEQRA and violated Policy § II.1(h). Three further points follow. First, the Board would be ratifying a determination that is presently before the Appellate Division, for a building that the Zoning Board of Appeals has finally determined cannot be built as designed. A subsidy approved on that footing is a subsidy for a project whose lawful completion is uncertain; the statutory cost-benefit analysis is required to address "the likelihood of accomplishing the proposed project in a timely fashion," and neither August 20, 2026 document mentions the ZBA denial or the appeal. The Board should either defer until the Appellate Division rules or state on the record that any approval is conditioned on the Negative Declaration and Special Use Permit surviving review. Second, under 6 NYCRR § 617.7(e) a lead agency must rescind a negative declaration when new information reveals a potentially significant adverse impact not previously considered. The Negative Declaration's treatment of fire and life safety consists of two sentences: "A state-of-the-art fire suppression system for the Project's building will limit potential burdens on the Wawayanda Fire Company, which has not indicated any concerns about impacts to the community's fire service capacity from the Project." (Negative Declaration at 47.) It lists the Department of State approval among required approvals as a "variance for building's fire suppression system" (id. at 7), a description that does not correspond to the relief actually sought and later granted — from fire-resistive construction requirements, exit-access travel distance, and maximum allowable quantities of flammable liquids. The words "lithium" and "battery" do not appear in the Negative Declaration. The autonomous robots are mentioned only as the reason the floors can be lower. The Department of State hearing took place two months after the Negative Declaration issued, and the decision's findings — the 49,500-gallon flammables limit, the NFPA 855 battery condition, the on-site fire safety force, the fire command center, the fire company's plan-review obligations — were never before the Planning Board. The Board cannot itself rescind the Negative Declaration, but it can and should decline to recite that the Planning Board "analyzed the relevant areas of environmental concern" when, as to fire and life safety, the record shows it did not. Third, a negative declaration is a finding of no significant environmental impact under SEQRA criteria. It is not a fiscal analysis, and the Planning Board never purported to estimate fire, emergency-medical, highway or ratepayer costs. Scannell's reliance on the Negative Declaration and Special Use Permit findings for the proposition that the project imposes no municipal cost (NYSCEF Doc. 84, Att. A at 5) is a use those documents cannot bear, and the Board should not import it into the cost-benefit analysis.

The disadvantaged community and the 2026 SEQRA amendments. The project site and its truck routes lie in a State-designated Disadvantaged Community, and the Negative Declaration concedes that the Disadvantaged Community Assessment Tool identifies that community "as having comparatively higher burdens or vulnerabilities." (Negative Declaration at 50–51.) The Planning Board answered "yes" to each of the screening questions that matter — the project creates new air emissions in the DAC, expands wastewater discharges, increases traffic, and replaces one industrial land use with another — and then found no significant impact on each, in the case of air by reference to ambient-standard modeling and in the case of land use by reference to the project's asserted consistency with the Comprehensive Plan, the proposition the Zoning Board of Appeals rejected the following day. (Id. at 51–52.) The Planning Board did this analysis, by its own account, under "NYSDEC's proposed addition to the FEAF Part 2 for DACs as part of proposed changes to the SEQRA regulations." (Id. at 50.) Those regulations have since been adopted. Effective June 12, 2026, 6 NYCRR Part 617 requires a lead agency, in every determination of significance, to consider whether an action "may cause or increase a disproportionate pollution burden on a disadvantaged community," and provides that a positive declaration may be warranted on that ground alone. The Department of Environmental Conservation has indicated that projects holding a negative declaration on or before June 12, 2026 may proceed under the prior regulations, and we do not contend that the amended regulations govern the Planning Board's 2025 determination. We make two narrower points. First, if the Appellate Division annuls the Negative Declaration, or if the lead agency is required to revisit it under § 617.7(e), the determination will be remade under the amended regulations, on a DAC that the State's own tool flags as already overburdened, under a standard that asks whether the burden is disproportionate rather than whether ambient standards are met. The

Board is being asked to ratify a determination made under a regime the State has replaced, for a project whose lawful completion depends on that determination surviving. Second, and independently of SEQRA, the standard the State now applies is the right measure for the Board's own assessment under factor (h). Nothing prevents the Agency from asking whether $101 million in public subsidy would cause or increase a disproportionate pollution burden on a community the State has already identified as overburdened; the deference the Agency owes the lead agency limits what it may conclude for SEQRA purposes, not what it may weigh in deciding whether to spend public money. The Negative Declaration's answers to the screening questions supply the facts; the Board has not weighed them.

Factor (i) — use of LEED/renewable resources or other green technology/infrastructure. The record contains nothing on this factor. No LEED or equivalent certification is committed; no on-site generation, storage, or fleet electrification is proposed; the only "green" feature cited anywhere in the application is dark-sky-compliant lighting. The project instead requires a new Orange & Rockland substation to serve a load the Applicants have described as **9.5 MW,** with construction cost recovered from ratepayers. (NYSCEF Doc. 84, Att. A at 4.) The Agency's own Exhibit A treats "investments in energy efficiency" and "use of LEED/renewable resources" as criteria bearing on whether a project merits assistance at all. A finding in the Applicants' favor on this factor is not possible on this record, and General Municipal Law § 859-a(5)(b) separately requires the statutory cost-benefit analysis to address the project's contributions to the State's renewable energy goals — an element Scannell's own counsel quoted to the Agency in November 2025 (NYSCEF Doc. 84, Att. A at 3) and that neither August 20, 2026 document mentions.

Factor (j) — the need for additional educational, transportation, police, emergency, medical or fire services. The Policy requires the Board to consider this factor. Scannell's written position is that "neither the GML nor the OCIDA's Policy requires or authorizes" the inclusion of emergency-response, municipal-service, or utility costs in the cost-benefit analysis, that "[e]nvironmental insurance is not warranted for this site," and that "[t]here are no specific cost-sharing mechanisms" for a fire or hazardous-materials event. (NYSCEF Doc. 84, Att. A at 3–7.) At the same time the Applicants offer a $1,000,000 ambulance bay and a $1,000,000 payment to the Town — an acknowledgment that service burdens exist. No document in the record quantifies the cost to the Slate Hill Fire District, the Wawayanda Ambulance District, the Town Highway Department, the County, or the Minisink Valley Central School District of serving a 24-hour, 3.2-million-square-foot facility generating, on the Applicants' own traffic study, on the order of 570 daily truck trips. The Policy requires that assessment; it has not been made.

Factor (n) and Policy § II.2 — the cost-benefit analysis. The Policy requires "a written cost-benefit analysis, including a ratio of abatement to new community investment." The Agency has issued two documents dated August 20, 2026 that reach different numbers, and neither states the required ratio. The MRB calculator reports 1,797 direct construction jobs; Camoin reports 300 construction jobs per year for three years. The MRB comment box describes a $1,000,000 payment to the Town and a $1,000,000 ambulance bay; its line items record $1,500,000 in "other local municipal revenue" and $1,000,000 in payments "to private individuals"; the Agency's 2025 letter described a $1,500,000 host community fund. The Board should identify which document is the cost-benefit analysis required by the Policy and § 859-a(5)(b), and reconcile the figures.

More fundamentally, the MRB calculator reaches its "7:1" ratio by counting as "Local Benefits" the wages Amazon and its contractors pay their own employees. Wages are not revenue to any taxing jurisdiction. Restated using only the calculator's own public-revenue line items:

MRB Cost Benefit Calculator, Aug. 20, 2026 (discounted values)	As presented	Public revenue only
Local benefits	$643,345,275	$20,351,111
of which payments "To Private Individuals" (construction and operating payroll, plus a $1,000,000 payment)	$622,994,163	—
State benefits	$32,344,716	$32,344,716
Total benefits	**$675,689,991**	**$52,695,827**
Total cost of exemptions	**$94,334,384**	**$94,334,384**
Benefit-to-cost ratio	**7 : 1**	**0.56 : 1**

The "Increase in Property Tax Revenue" of $17,080,359 that the calculator counts as a public benefit is the PILOT payment measured against vacant land. Measured against § 485-b treatment, which the Agency concedes the project receives without a PILOT, the same ten years show the jurisdictions receiving $48.2 million less. Camoin's own summary figures for actual public revenue — $238,378 per year in County sales tax from operations and $1,056,309 over the entire construction period — confirm the scale. An analysis that reports a positive ratio only by counting private payroll as a public benefit does not supply the "ratio of abatement to new community investment" the Policy requires.

Finally, every figure in the PILOT analysis derives from an assumed value of $120 per square foot, or $384,000,000, for a five-story automated facility whose construction cost the Applicants report at $450,000,000 plus $150,000,000 in furnishings and equipment. The Board should state the basis for that valuation and whether the Town Assessor has reviewed it, because the abatement, the payments, and every comparison in the record scale with it.

Good Jobs First, which has reviewed the Agency's calculator three times since June 2025, reaches the same conclusion and adds points the Board must address: the calculator lists wages and then separately lists six lines of sales and income tax revenue derived from those same wages, so the tax lines are counted twice; the 630 construction "jobs" in the Camoin study are positions spread across the construction period, some lasting weeks, not concurrent jobs; the 2025 application left blank the columns estimating how many of the 750 jobs would be filled by residents of the labor market area, and answered "TBD" for jobs after five years, while the calculator counts 100% of payroll as "local"; and nothing in the record specifies whether the 750 positions are full-time, or employed by Amazon rather than contractors, or subject to any recapture if they are not created. The UTEP's Job Creation category is defined by "full-time equivalent" jobs, and the Agency's Recapture Policy is triggered only by employment requirements written into the project documents. No proposed project document, job covenant, or recapture term is in this record.

The absence of disclosed job and recapture terms also implicates General Municipal Law § 859-a(6), which requires every agency to use a uniform agency project agreement and provides that no financial assistance may be provided without execution of that agreement. At a minimum, the agreement must describe the assistance and agency purpose; require annual certified documentation of full-time-equivalent jobs retained and created by category, including independent contractors and employees of independent contractors working at the project location; require continuing reporting of salary and fringe-benefit averages or ranges; state the PILOT payment dates and estimated amounts for each affected taxing jurisdiction or the formula by which those amounts are calculated; provide mechanisms for suspension, discontinuance or modification of assistance when project goals are not met; provide for recapture and redistribution of recaptured benefits; and require compliance certifications under penalty of perjury. (§ 859-a(6)(a)–(g).) The Board is being asked to approve a transaction whose central asserted public benefit is 750 jobs, but the public record contains no project agreement showing what counts as a job, whose employees count, what wages or benefits must be maintained, what happens if the jobs are not created, or what each taxing jurisdiction will receive. Those are not optional details to be negotiated after approval; they are the statutory terms by which the assistance is administered and enforced. The proposed uniform agency project agreement should be placed in the record and reviewed before any vote.

E. Notice of the deviation to the affected taxing jurisdictions.

The UTEP requires that "[a]ny deviations from this Policy shall require a written notification by the Agency to the chief executive officer of each taxing jurisdiction in advance of the meeting at which the proposed deviation will be considered," and General Municipal Law § 874(4) requires that the Agency notify affected taxing jurisdictions of proposed deviations and state its reasons; the Agency's October 2025 resolution itself recited "Notice Letters detailing the deviation PILOT Agreement and the reasons for deviation." (NYSCEF Doc. 3 at 2.) The August 25 hearing notice describes the deviation but states no reasons, and we are aware of no notice to the Town of Wawayanda, the County of Orange, the Minisink Valley Central School District, the Slate Hill Fire District, the Wawayanda Ambulance District, or the Town Highway Fund with respect to the August 18 request. We request that the Agency docket any such notices, with proof of delivery, and that no vote be scheduled until the affected jurisdictions have received them with sufficient time for their governing bodies to meet and respond. For the October 2025 vote, the Agency's resolution recited notice letters dated seven days before the meeting; that interval does not permit a school board or a county legislature to act.

F. Costs omitted from the cost-benefit analysis.

In November 2025 Scannell's counsel told the Agency that "[t]he CBA is limited to economic factors" and that the General Municipal Law neither requires nor permits the inclusion of environmental, emergency-response, or utility costs. (NYSCEF Doc. 84, Att. A at 3–5.) We accept the premise. The costs identified below are economic. Each falls on an identified party other than the Applicants, each corresponds to a factor the Policy directs the Board to consider — factor (e), the impact on existing businesses in the vicinity; factor (j), the need for additional services; factor (h), the effect on the environment — and each is assigned a value of zero in both August 20, 2026 analyses, not because it was measured and found immaterial, but because it was never examined. A cost-benefit analysis whose cost side consists solely of foregone tax revenue measured against vacant land is a benefit analysis.

Fire, hazardous-materials and emergency medical services (factor (j)). A five-story facility with a design occupant capacity of 6,000 to 7,000 people, four floors of pod-and-robot storage fields, lithium-ion battery charging governed by NFPA 855, and up to 49,500 gallons of flammable and combustible liquids, constructed under State variances from Type I-A fire-resistive requirements, will be served by volunteer fire companies. The Department of State decision itself imposes obligations on the Town of Wawayanda Fire Company — review and approval of the fire safety plan and fire department response plan before any certificate of occupancy, and ongoing coordination through the fire command center — for which no funding source is identified anywhere in the record. Lithium-ion thermal-runaway events require specialized suppression and thermal-imaging equipment, training, large volumes of water, and management of contaminated runoff and hydrogen fluoride off-gas. Scannell has conceded that "[t]here are no specific cost-sharing mechanisms" for such an event and that "[e]nvironmental insurance is not warranted." (Id. at 5–7.) A 24-hour workforce of 750 and the associated traffic will generate emergency medical calls; the offered $1,000,000 ambulance bay is a capital contribution and says nothing about who staffs and operates it. The Board should obtain written cost estimates from the Slate Hill Fire District and the Wawayanda Ambulance District, not a letter reporting that the Fire Chief is comfortable.

The § 485-b baseline must also be tested separately for the fire district. RPTL § 485-b(1) exempts qualifying business improvements from taxation and special ad valorem levies but expressly excludes "special ad valorem levies for fire district, fire protection district and fire alarm district purposes" from that exemption. The Agency and Camoin repeatedly present § 485-b as an aggregate alternative to the proposed PILOT, yet the record does not show whether the $67.1 million § 485-b comparison preserves the full fire-district levy required by the statute or how the proposed PILOT treats that levy. That question is particularly material here because the same fire service would assume unusual plan-review, command-center, training and emergency-response obligations created by the State fire-code variances. Before the Board compares Schedule A to § 485-b, the consultants should provide a jurisdiction-by-jurisdiction schedule showing, for each year, the amount payable under full taxation, § 485-b, and the proposed PILOT to the Town, County, Minisink Valley Central School District, Slate Hill Fire District and every other affected taxing jurisdiction, and should identify expressly how the § 485-b fire-district carveout was applied.

Highway maintenance (factor (j)). Pavement wear scales with axle load to approximately the fourth power; a single loaded tractor-trailer imposes roadway damage equivalent to several thousand passenger cars. Five hundred seventy daily truck trips on Town and County roads is an incremental maintenance and reconstruction cost that the Town Highway Superintendent and the County Department of Public Works can estimate with standard methods, and that neither CBA contains. The same volume produces traffic incidents with a cost per response to the Sheriff and State Police.

Ratepayers (factor (h)). Scannell states that the Applicants fund design and permitting of the new substation and that Orange & Rockland funds its construction, with the Substation Site donated by the Applicants. (Id. at 4.) Utility construction cost is recovered through rates from every Orange & Rockland customer in the county. The CBA lists the substation as a "utility improvement" on the benefit side; it is a project cost paid by the public.

Public health (factor (h)). The site and its truck routes lie within a State-designated Disadvantaged Community. Diesel particulate and nitrogen-oxide emissions from truck traffic of this volume produce health costs that are routinely quantified using the Environmental Protection Agency's CO-Benefits Risk Assessment tool and comparable methods. We do not offer a figure. We note that the Agency's consultants, engaged to analyze a $101 million subsidy for a facility generating 570 truck trips a day into a Disadvantaged Community, did not run one.

Property values (factor (h)). Reductions in the assessed value of residential properties near the facility and its truck routes shift the levy to every other taxpayer in the Town and the Minisink Valley Central School District. The CBA does not address the question. The Board should require its consultant to do so.

Public assistance costs of the jobs (factors (a) and (j)). On July 22, 2026 the U.S. Government Accountability Office released a report, requested by the Ranking Member of the Senate Committee on Health, Education, Labor and Pensions, examining employers of Medicaid and SNAP recipients in eleven states as of September 2025. Amazon ranked among the top employers of enrollees in every state that supplied data, with 12,346 employees receiving SNAP and 11,338 enrolled in Medicaid across those states — nearly three times the figures in the GAO's 2020 report. New York was not among the eleven states, and we do not attribute those figures to this facility. We cite the report because the Agency's own record supplies the wage: production roles averaging $37,440. Using the 2025 federal poverty guideline for a family of four ($32,150), the SNAP gross-income limit of 130 percent is approximately $41,800. A production worker at this facility supporting a family of four would qualify. Every such household is a cost to the County and the State that the CBA counts as a benefit.

The sales tax exemption. Camoin treats the $31,008,750 sales tax exemption as "not actually a 'cost'" on the express assumption that "the Project would not occur absent of IDA benefits." (Camoin at 1.) For the reasons stated in Part III.A, that assumption has never been substantiated. If it is not, the exemption is a cost to the County and the State in its full amount, and it is the largest single item omitted from the cost side of the analysis.

Two consultants have produced two analyses of a $101 million subsidy for a 3.2-million-square-foot, 24-hour facility, and neither contains a single cost borne by any party other than the taxing jurisdictions' foregone revenue. We request that the Board direct its consultants to revise the analysis to account for each of the categories above, using estimates obtained from the affected districts and departments, before any vote.

IV. Information Withheld From the Public Record

General Municipal Law § 859-a requires a public hearing at which "all persons interested in the location and nature of the proposed project" may be heard, and the Agency's own August 25 notice acknowledges its obligation to make the application and cost-benefit analysis available for inspection. The Open Meetings Law separately requires that records scheduled to be discussed at an open meeting be made available to the public before or at the meeting, to the extent practicable, and posted on the Agency's website. (Public Officers Law § 103(e).) A hearing is not meaningful if the public is asked to comment on a transaction whose terms it has not been shown. The following information bearing directly on this request was not made available to the public before the September 10 hearing, and in most cases is still not available:

1. The Agency's fee schedule as revised August 19, 2026. The application made available for inspection incorporates a fee schedule (NYSCEF Doc. 72 at 29–31) that the Agency superseded one day after the current request was filed, replacing a 1% sales-tax fee with a 10% fee and raising the Agency's take on this transaction to more than $9 million (Part V.E below). The revised schedule was not referenced in the hearing notice, was not among the inspection materials, and was located by members of the public only after the hearing. The public was invited to comment on a transaction without being told what the Agency itself stands to receive from it.
2. The resolution or resolutions adopted August 19, 2026. The Board on that date authorized UTEP text capping warehouse PILOTs at the § 485-b equivalent, imposed a moratorium on new warehouse PILOT applications, and revised its fee schedule. The certified text of what was adopted, what was merely authorized, and what each measure applies to has not been posted with the hearing materials. The public cannot evaluate whether the pending request is subject to the moratorium, to the cap, or to the new fees without the text.
3. The Applicants' August 18, 2026 letter and Schedule A were not posted with the hearing notice; the notice paraphrased them. The letter is three pages.
4. The two August 20, 2026 cost-benefit documents and the Agency's PILOT analysis were, by the notice's own terms, available only "from the date of publication of this notice to the date of the public hearing," and only for in-person inspection at the Agency's office. They were not posted online. The written comment period announced at the close of the hearing therefore runs while the documents on which comment is invited are no longer available for inspection.
5. The written deviation notices to the affected taxing jurisdictions, with the Agency's stated reasons for deviation, required by the UTEP and § 874(4). See Part III.E.
6. The Agency's November 5, 2025 response to the Monitor and Scannell's Attachment A, which contain the only statements in the record about alternative sites, wages, negotiations, and the Applicants' position on public costs, and which are available to the public only because the Agency filed them as exhibits in its own lawsuit.
7. Any notes or record of the Agency's negotiations with the Applicants over the PILOT terms, requested by the Monitor in October 2025 and never produced; and any record of the negotiations that produced the August 18, 2026 request.
8. The Department of State variance decision in Petition No. 2024-0596 and the Applicants' submissions in that proceeding, including their representation that code-compliant construction would cost more than $80 million.
9. Any project labor agreement — its parties, date, scope, and the tiers of contractors it binds — together with the Agency's determination whether prevailing wage or a project labor agreement governs construction of this project under the 2026 legislation, and the Board's

disposition of the Applicants' request to waive the 85 percent local-labor requirement to 70 percent. See Part V.C.

10. The basis for the $120-per-square-foot valuation on which every abatement and payment figure in the PILOT analysis depends, and whether the Town Assessor has reviewed it.
11. The status of the Agency's payment of the Monitor's verified expenses under § 912-b(3)(b), on which the legal effectiveness of any approval depends.
12. The proposed PILOT agreement and resolution language that § 912-b(3)(d) and (f) require the Agency to deliver to the Monitor seven days before any vote. Nothing in the statute or the Policy makes that language confidential; the public is entitled to see the terms it is being asked to comment on, including any job covenant, recapture provision, wage or benefit condition, or the absence of them.

Each of these items is within the Agency's possession or control. None was provided. The Board should not treat a hearing conducted on that basis as satisfying either § 859-a or the "demonstrated public support" factor of its own Policy, and the Monitor should treat the omissions as bearing on whether the Agency's process complied with law. We request that every item above be posted on the Agency's website and that the written comment period be re-noticed and extended from the date of posting.

The August 19 measures must be applied consistently. If the Agency applies its August 19, 2026 fee schedule to this request — as the schedule's own terms contemplate, since fees are recalculated on project costs "prior to the Final Resolution" — then the measures adopted by the same Board on the same day govern this request as well. The Board cannot treat August 19 as the operative date for the fees it collects and as inoperative for the moratorium and the cap it approved in the same session. The request now before the Board was filed one day before that meeting; it was pending, not approved, when the Board determined that warehouse PILOTs should not exceed § 485-b and that no new warehouse PILOT applications would be accepted. A moratorium that reaches every warehouse in the county except the largest one pending on the day it was adopted is not a policy. If the Agency contends that the August 18 request is exempt from the moratorium because it amends a 2025 application, it should say so in writing, on the record, and explain why the same reasoning does not exempt the request from the August 19 fee schedule.

The Agency has now supplied its own market rationale for the warehouse cap. On September 16, 2026, after the hearing on this application and one day before these comments, OCIDA published notice of the October 7 hearing on the proposed UTEP amendment. The Agency states that the change reflects the "evolution and maturation" of Orange County's warehouse and distribution market, that the County now has a "substantial inventory of modern warehouse space, including existing vacancies," and that the Agency's most significant incentive tools should be focused on sectors where they can have the greatest impact. Those are the Agency's own current market findings, not an outside policy critique. They reinforce the need for a project-specific explanation of why this particular warehouse warrants approximately $48.2 million more property-tax relief than § 485-b provides despite the Agency's conclusion that the warehouse market is mature, already has substantial modern inventory and vacancies, and generally should receive no more than §

485-b-equivalent assistance. If the Board finds that this project is an exception, it should identify the evidence distinguishing it from the market conditions the Agency itself announced on September 16.

V. Violations of Law

A. Continuing violation of the cooperation requirement, § 912-b(3)(c).

The Court found that the Agency "failed to address each and every request for information and documents" in the Monitor's October 28, 2025 memorandum. The requests were made under the Agency's statutory duty to "cooperate with any monitor with access, within forty-eight hours of such request from the monitor, to any necessary documents and records." That duty did not lapse with the dismissal of the Agency's lawsuit; it attaches to the same application, now amended for the second time. A resolution approving assistance on a record that still omits the requested information would be an approval in violation of § 912-b(3)(c), and the Monitor may so identify it under § 912-b(3)(f)(i) and (vi).

B. The pre-vote requirements of § 912-b(3)(d), (f)(iii) and (f)(v).

No vote on this request may occur unless the proposed financial assistance language has been delivered to the Monitor at least seven days in advance and the Monitor has advised the Board in writing of approval. Given the record described above, we respectfully submit that the Monitor should instead advise the Board in writing, at least seventy-two hours before any scheduled adoption, of disapproval of the deviation under § 912-b(3)(f)(v), and should identify the violations set out in Parts III through V under § 912-b(3)(f)(i). Any resolution adopted without the Monitor's written approval, or after his written disapproval, is not effective as a matter of statute.

C. Prevailing wage or project labor agreement.

Under the 2026 legislation extending the Monitor Chapter 55 of the Laws of 2026, Part MM, § 4, any privately owned project in a county of Orange County's population that receives a PILOT from an industrial development agency, or an exemption under RPTL § 485-b, is subject to prevailing wage for all contractor and subcontractor labor unless the project utilizes a project labor agreement. The 2026 provision matters because the general prevailing-wage statute, Labor Law § 224-a, reaches only projects in which public funds equal at least thirty percent of total construction cost; the $101 million in exemptions here is roughly one-sixth of the $607 million project cost, and the Applicants' acknowledgment in the application that the assistance "constitutes 'public funds' unless otherwise excluded under Section 224-a(3)" (NYSCEF Doc. 72 at 21) is not a commitment to pay prevailing wage. For this project, either a project labor agreement exists or prevailing wage applies by statute. The record does not disclose which.

No project labor agreement is in the record. None was attached to the March 2025 application, which instead contains a "Project Labor Waiver Request" asking the Agency to reduce its Local Labor Policy requirement from 85 percent to 70 percent Orange County residents, on the stated ground that Amazon's comparable projects in Onondaga, Monroe and Niagara Counties achieved only 70 percent local labor "[d]ue to documented lack of workers residing in those respective local labor areas." (NYSCEF Doc. 72 at 36.) The Board has never publicly acted on that waiver request, which its Local Labor Policy requires it to decide on documented evidence, and the August 18, 2026 letter does not mention it. None was attached to the August 18 letter. None was referenced in the hearing notice. Senator Skoufis's office has confirmed that it has not been shown one. No member of the public has seen one. The only support for the proposition that a project labor agreement exists is that representatives of building-trades unions spoke in favor of the project at the Agency's hearings — a fact the Agency's own November 5, 2025 letter recorded (NYSCEF Doc. 84 at 5) and which is evidence of the unions' position, not of the existence, parties, scope or terms of any agreement.

Three consequences follow. First, the Board cannot make a finding that the project "utilizes" a project labor agreement, and so cannot treat the project as exempt from prevailing wage, on the strength of testimony that one exists. The agreement itself must be in the record: its parties, its effective date, the scope of work it covers, and whether it binds the general contractor and all tiers of subcontractors or only some. The Agency's own fee schedule contemplates third-party monitoring of "the Prevailing Wage Requirements or the Local Labor Requirements, whichever is applicable," so the Agency must determine which applies before closing; it should do so before the vote and on the record. Second, a project labor agreement, if one exists, is a construction-phase agreement between the Applicants' contractor and the building trades. It says nothing about the wages, benefits, hours or classification of the 750 permanent positions on which the entire Job Creation categorization and the cost-benefit analysis rest, and cannot be offered as evidence on factor (a). Third, the cost-benefit analyses were computed on the Applicants' own construction labor cost assumptions; if prevailing wage applies, the construction earnings figures in both August 20, 2026 documents are wrong and must be re-run. If an agreement exists it should be docketed and incorporated as a condition of any resolution; if none exists, any resolution must condition all assistance on Labor Law Article 8 compliance. We ask the Monitor to obtain the agreement, or written confirmation that none exists, under § 912-b(3)(c) before any vote.

D. Payment of the Monitor's verified expenses, § 912-b(3)(b).

Section 912-b(3)(b), as amended in 2026, provides that if the Agency fails to pay the Monitor's expenses and costs as determined and verified by the State Inspector General within the statutory period, "any contract or financial assistance entered into or proposed to be entered into on or after such applicable date … shall not be legally binding or effective and may not be reconsidered until the state inspector general certifies in writing" that all amounts have been paid, and that "[a]ny action taken in violation of this paragraph shall be void." The record of the litigation shows the Agency disputing the Monitor's invoices for October and November 2025. (NYSCEF Docs. 103, 106–108.) We request that, before any vote, the Agency place in the record the Inspector General's written certification that all amounts verified under § 912-b(3)(b), including litigation costs, have been paid in full. Absent that certification any approval is void by operation of the statute.

E. The Agency's transaction fees should be disclosed in the record.

The Agency's fee schedule, revised August 19, 2026 — the day after the Applicants' current request was filed and the day of the Board's resolution authorizing the warehouse cap — sets the Agency's closing fee for a Warehouse/Distribution Sector PILOT at "1% of the total project costs" and its fee for a sales tax exemption at "10% of the Sales Tax Exemption benefit amount," plus counsel fees of $2,500 and 0.5% of the first $500,000 and 0.25% thereafter "on the portion of the project receiving the benefit," plus labor-monitoring fees that for projects above $500 million are "[t]o be determined by the Agency." The schedule states that these fees "are not open for negotiation." Applied to the figures in the Agency's own August 25 notice — total project cost of $607,000,000 and a sales tax exemption of $31,008,750 — the Agency's fees on approval are $6,070,000 for the PILOT and $3,100,875 for the sales tax exemption, a total of $9,170,875, before counsel fees of roughly $1.5 million on the PILOT element alone, a further counsel fee on the sales-tax element, and labor-monitoring fees the Agency has not set. Good Jobs First calculated the fees on the October 2025 approval, under the prior schedule and at the project cost then stated, at approximately $4,761,263, and observed that this exceeded the Agency's total operating revenue for the five years 2019 through 2023 combined as reported to the Authorities Budget Office. The current figure is nearly double that.

The Monitor's authority under § 912-b(3)(f) extends to "actual or potential conflicts of interest," and § 912-b(3)(g) requires a conflict-of-interest policy governing the Board's own deliberations. We do not allege a personal conflict of any Board member. We do ask that the Agency state in the record, before any vote, the total fees it and its counsel will receive if this assistance is approved, so that the Board, the Monitor, and the public can weigh the Agency's institutional interest in approval — a single-transaction fee larger than several years of its operating budget — against the interests of the taxing jurisdictions that will bear the cost of the exemptions.

F. Material omissions in the application.

The application is certified by the Applicants and is the document the Board is required to assess. Two omissions are material to the necessity question. First, the Applicants' representation that the exemptions are needed to level the economics against sites in "NJ, CT, PA, and MA" was made while, as the Agency's November 5, 2025 letter later disclosed, Amazon was also evaluating a site in Montgomery County, New York — a fact the Monitor's counsel characterized to the Court as a "material omission" on which the October 2025 approval was passed. (NYSCEF Doc. 112 at 4.) Second, the application disclosed only that a "Life Safety" variance was needed, while the Applicants had petitioned the Department of State — representing that code-compliant fire-resistive construction would cost more than $80,000,000 and "make the Project unviable" — for relief granted after an August 12, 2025 hearing. An application that discloses the existence of a variance but not that the Applicants were seeking, and have since obtained, relief from state fire-code requirements they valued at more than $80 million has not disclosed information material to the Board's assessment of factor (j), of the project's true cost, and of the necessity of $101 million in tax expenditures. The Board should require a supplemental certification correcting both omissions before acting.

A third set of answers requires correction. The application asks (Question L.5) whether the Company "or any of its affiliates" has "been cited for a violation of federal, state, or local laws or regulations with respect to labor practices, hazardous wastes, environmental pollution or operating practices." Amazon.com Services LLC answered: "with respect to adjudicated as final convictions of the Company with regards to the above-referenced violations within the last five (5) years, no, except as may be provided for in the SEC Filings," with a hyperlink to Amazon.com, Inc.'s investor-relations page. (NYSCEF Doc. 72 at 39.) The question asks whether the Company has been cited; the answer substitutes "adjudicated as final convictions," drops affiliates, and refers the Agency to a website. It is also the word-for-word answer Amazon gave to the same question in its 2022 application for this site (2022 Application, Att. A), which establishes that it is a template rather than a response to the

Agency's question at the time it was asked. The public record answers the question the Agency actually asked. In January 2023 the Occupational Safety and Health Administration cited Amazon under the general duty clause of the Occupational Safety and Health Act for exposing warehouse workers to ergonomic hazards at three facilities, one of them in New Windsor, New York — the Town in which this Agency sits — after inspections opened on referral from the United States Attorney for the Southern District of New York; a second round of citations in February 2023 included the Castleton, New York facility; and OSHA cited Amazon in December 2022 for failing to record and timely report workplace injuries. Amazon contested the citations. Whether contested or not, they are citations, and the Agency asked about citations. The same answer pattern appears in Question L.1, where the Applicants state that litigation is "unlikely to … impact the Project," without disclosing that the Attorney General of New York is a co-plaintiff with the Federal Trade Commission and seventeen other States in an action alleging that Amazon unlawfully maintains monopoly power, scheduled for trial in October 2026. We do not ask the Board to adjudicate those matters. We ask it to require answers to its own questions, as asked, before it certifies that it has assessed "all material information." The OSHA record is also evidence on factor (a) — the quality of the jobs — and on the emergency-medical service demand addressed in Part III.F, and Scannell's own answer to the same question ("neither the Company or any of its affiliates have been cited") should be reconciled with its co-applicant's.

G. The statutory content of the cost-benefit analysis, § 859-a(5)(b).

General Municipal Law § 859-a(5)(b) requires, before any financial assistance exceeding $100,000, a written cost-benefit analysis addressing the enumerated statutory elements. For the reasons stated in Parts III.D and IV, the two documents issued on August 20, 2026 do not identify which is the statutory analysis, do not agree with one another, do not state the ratio the Agency's own Policy requires, do not address the project's contributions to the State's renewable energy goals, contain no cost borne by any party other than the taxing jurisdictions, and reach a positive result only by treating private payroll as a public benefit. An approval resting on that analysis lacks the statutory predicate.

VI. The Board Should Deny the Request in the Exercise of Its Own Discretion

Independent of the violations above, the Board's own actions of August 19, 2026 supply the answer to this request. By a vote of 7–0, effective immediately, the Board authorized UTEP text capping warehouse PILOTs at the § 485-b equivalent and imposed a moratorium on the acceptance of new warehouse PILOT applications until that policy is adopted. Nothing in that resolution is conditioned on the disposition of this request. The Board can adopt the cap it has authorized and apply it to the application before it. The UTEP's own effective-date clause provides that a revised policy "shall apply to all projects for which the Agency adopts resolutions to undertake and provide financial assistance to a project after the effective date," and preserves a prior policy only where financial assistance was previously awarded, no new resolution is sought, and the prior resolution was adopted within one year. Here a new resolution is being sought and the October 2025 resolution is, by the Monitor's Notice, not legally binding or effective. An amended UTEP adopted before the Board acts governs this request. A cap adopted after, or around, the largest pending warehouse request would be understood by every future applicant, by the Monitor, and by a reviewing court as a rule written to be waived.

The Board should also afford the affected taxing jurisdictions the opportunity the law gives them. Under the amendment the Board has authorized, a jurisdiction that opts out of RPTL § 485-b would make warehouse PILOTs unavailable within it. The Minisink Valley Central School District, the Town of Wawayanda, and the County of Orange bear the cost of this request; each meets monthly; none can act within a seven-day comment period that was announced orally at the close of a three-hour hearing and never published.

We do not ask the Board to assume any outcome for this project. We ask it to apply its own written policy and the statute that governs it. On this record the Applicants have not shown that they qualify for the schedule they measure from, have not shown that any deviation is warranted, have not answered the question on which the last approval was vetoed and the veto sustained, and would receive, without any action by this Board, ten years of as-of-right abatement that the Agency's own consultant values at $67.1 million in payments to the jurisdictions rather than $18.9 million.

VII. Requests

Protect Orange County and Save Wawayanda respectfully request that:

13. The Board take no action on the August 18, 2026 request until the UTEP amendment authorized on August 19, 2026 has been noticed, heard, and adopted, and that the amended policy be applied to the request.
14. The Board decline to adopt any resolution approving the requested deviation, and, in the alternative, that the Monitor advise the Board in writing of disapproval under § 912-b(3)(f)(v) and identify the violations set out above under § 912-b(3)(f)(i), and, should any resolution nonetheless be adopted, under § 912-b(3)(f)(vi).
15. The Agency place in the record, before any vote: (a) the specific alternative sites, their size and entitlement status, and the economic comparison underlying the "leveling the economics" representation, including a statement of the relationship between this project and Amazon's Project Sunrise in the Town of Islip and its Town of Florida, Montgomery County, project; (b) the Agency's notes of PILOT discussions with the Applicants, or a sworn statement that none exist and what search was made; (c) the Department of State variance decision in Petition No. 2024-0596 and the Applicants' submissions in that proceeding; (d) any project labor agreement, with its parties, date, scope and the contractor tiers it binds, or written confirmation that none exists, together with the Board's determination on the Applicants' local-labor waiver request; (e) the Inspector General's certification of payment under § 912-b(3)(b) and a statement of the total Agency and counsel fees payable on approval under the fee schedule revised August 19, 2026; (f) the written deviation notices to each affected taxing jurisdiction, with reasons and proof of delivery; (g) an identification of which August 20, 2026 document is the cost-benefit analysis required by § 859-a(5)(b) and Policy § II.2, reconciled and stating the required ratio; and (h) a revised cost-benefit analysis that accounts for the cost categories identified in Part III.F, addresses the project's contributions to the State's renewable energy goals as § 859-a(5)(b) requires, and uses written cost estimates from the Slate Hill Fire District, the Wawayanda Ambulance District, the Town Highway Superintendent, and the County Department of Public Works.

16. The Board make express written findings, on the current record, under UTEP § A(iv) (industry-leading salaries), the UTEP deviation clause, and each factor of Policy § II.1, before any vote.
17. The Agency post on its website each item listed in Part IV, including the certified text of every resolution adopted August 19, 2026, the fee schedule revised that day, the proposed PILOT agreement and resolution language, and the August 20, 2026 cost-benefit documents, and state in writing whether the August 19 moratorium, cap, and fee schedule apply to the pending request and, for each, why.
18. The written comment period be published by the same means as the hearing notice, run for not less than fourteen days from publication, and keep the application and cost-benefit analyses available for inspection until it closes, so that the governing bodies of the affected taxing jurisdictions may respond.
19. These comments, the community petition, the coalition letter submitted under separate cover, and the exhibits cited herein be docketed in the Agency's record for this application and transmitted to the Monitor.
20. The Applicants submit a sworn supplemental application completing the information required by General Municipal Law § 859-a(4)(f), including the estimated number of residents of the economic-development region or Agency-defined labor-market area expected to fill the projected jobs, and that the consultants revise any "local" payroll assumptions to conform to that certified estimate.
21. The Agency place the proposed uniform agency project agreement required by General Municipal Law § 859-a(6) in the public record before any vote, including its job definitions and annual reporting terms, wage and fringe-benefit reporting, jurisdiction-specific PILOT schedule or formulas, suspension or modification provisions, recapture and redistribution provisions, and compliance certifications.
22. The Agency provide a jurisdiction-by-jurisdiction comparison of payments under full taxation, RPTL § 485-b and the proposed Schedule A for every affected taxing jurisdiction, expressly identifying the treatment of fire-district special ad valorem levies under RPTL § 485-b(1).
23. The Board address in its written findings OCIDA's September 16, 2026 statement that Orange County's warehouse and distribution market has matured, has a substantial inventory of modern warehouse space including existing vacancies, and generally warrants a § 485-b-equivalent cap, and identify the project-specific evidence, if any, that would justify treating this application differently.
24. Any project agreement or approval resolution state how the Applicants will comply with General Municipal Law § 858-b(2) with respect to listing and referral of new employment opportunities and how that compliance will be documented.

We reserve the right to supplement these comments upon receipt of the documents requested above and upon any extension of the comment period. Thank you for your consideration.

Respectfully submitted,

Pramilla Malick
Protect Orange County

Exhibits (cited by NYSCEF document number in Index No. EF012747-2025 unless otherwise noted):

- Letter of Robert G. Murray to the Agency dated August 18, 2026, with Schedule A
- Notice of Public Hearing dated August 25, 2026
- Agency 10-Year PILOT Analysis; MRB Cost Benefit Calculator (Aug. 20, 2026); Camoin Associates, Economic and Fiscal Impact (Aug. 20, 2026)
- Application for Financial Assistance dated March 2025 (NYSCEF Doc. 72)
- Authorizing Resolution of October 23, 2025 (NYSCEF Doc. 3); Board minutes (NYSCEF Doc. 73)
- Letters of Senator James Skoufis dated October 24 and November 10, 2025 (NYSCEF Docs. 4, 11)
- Letter of Protect Orange County and Save Wawayanda dated October 27, 2025 (NYSCEF Doc. 98)
- Town of Wawayanda Zoning Board of Appeals, Findings of Fact and Decision dated June 12, 2025 (filed with the Town Clerk June 27, 2025)
- Town of Wawayanda Planning Board, SEQRA Negative Declaration dated June 11, 2025, and Special Use Permit Findings (as enclosed with NYSCEF Doc. 84)
- Monitor's memorandum of October 28, 2025 (NYSCEF Doc. 6); Agency response of November 5, 2025 with Scannell Properties Attachment A (NYSCEF Doc. 84)
- Letters of Good Jobs First to the Monitor dated October 30, 2025 and to the Board dated September 10, 2026
- New York State Department of State, Hudson Valley Regional Board of Review, Decision on Petition No. 2024-0596 (Scannell Properties #600 LLC)
- Notice of Violation dated November 25, 2025 (NYSCEF Doc. 12)
- Affirmation of Brian Sanvidge (NYSCEF Doc. 65); Reply Memorandum of Law (NYSCEF Doc. 112)
- Decision and Order dated June 29, 2026 (Vazquez-Doles, J.) (NYSCEF Doc. 113)
- General Municipal Law § 912-b, as amended by Chapter 55 of the Laws of 2026
- Orange County IDA / OCFC Fee Schedule, revised August 19, 2026
- Orange County IDA, "UTEP Public Hearing October 7, 2026," published September 16, 2026, including notice and proposed warehouse/distribution § 485-b-equivalent policy rationale
- Letter of Protect Orange County et al. to the Monitor dated September 14, 2026 regarding the comment period

- Application of Scannell Properties #600, LLC and Amazon.com Services LLC to the Agency for the Slate Hill Commerce Center (2022), and Clarifying Resolution of May 26, 2023
- Published reporting on Amazon's "Project Sunrise" application to the Town of Islip, July 2026 (Newsday; The Real Deal, July 17, 2026; Long Island Press, July 20, 2026)
- T. Bartik, "Most business incentives don't work. Here's how to fix them," Brookings Institution
- U.S. Department of Labor, OSHA National News Releases of January 18, 2023 and February 1, 2023 (citations at New Windsor and Castleton, New York, facilities)
- U.S. Government Accountability Office, report on employers of Medicaid and SNAP enrollees, released July 22, 2026 GAO-26-108703

cc:Hon. James Skoufis, New York State Senate
Hon. Lucy Lang, New York State Inspector General
William Fioravanti, Chief Executive Officer, OCIDA
Supervisor, Town of Wawayanda; Board of Education, Minisink Valley Central School District;
Orange County Executive and Legislature
Michael H. Sussman, Esq.

September 17 2026

Dear OCIDA Board Members and Chairman Crist:

Protect Orange County begins our comments by presenting our objections over this process. The public notice on the OCIDA website regarding the time and place of the hearing was defective. It said the hearing was at 5PM rather than the published notice that indicated 5:30PM. Both the inconsistency of the times as well as the fact that the timing itself precludes people who work from attending make this process flawed in its mandate to solicit public comments. We therefore ask that you extend the time to solicit comments and widely publish a notification to do so. We are requesting a minimum of a 30 day extension.

Please see the defective notice below. One of our members phoned the OCIDA in the morning to inform them that the notice was incorrect, and as of the afternoon of the hearing date itself, it had still not been corrected. Please see below.

Thank You

Pramilla Malick

10:45

Alan Joseph

All Mentions Reels More

Orange County IDA
1d ·

OCIDA will hold a public hearing on the revised 10-year PILOT Agreement requested by Amazon and Scannell Properties this Thursday, September 10th at 5pm at Minisink Valley Middle School, 2320 State Route 6, Slate Hill, New York 10973.

Subject:	Public Comment for IDA September 2026
Date:	Thursday, September 17, 2026 at 3:46:47 PM Eastern Daylight Time
From:	John Solimando
To:	Business at OCNYIDA
CC:	POC
Attachments:	IMG_4689.jpeg, IMG_2610.jpeg

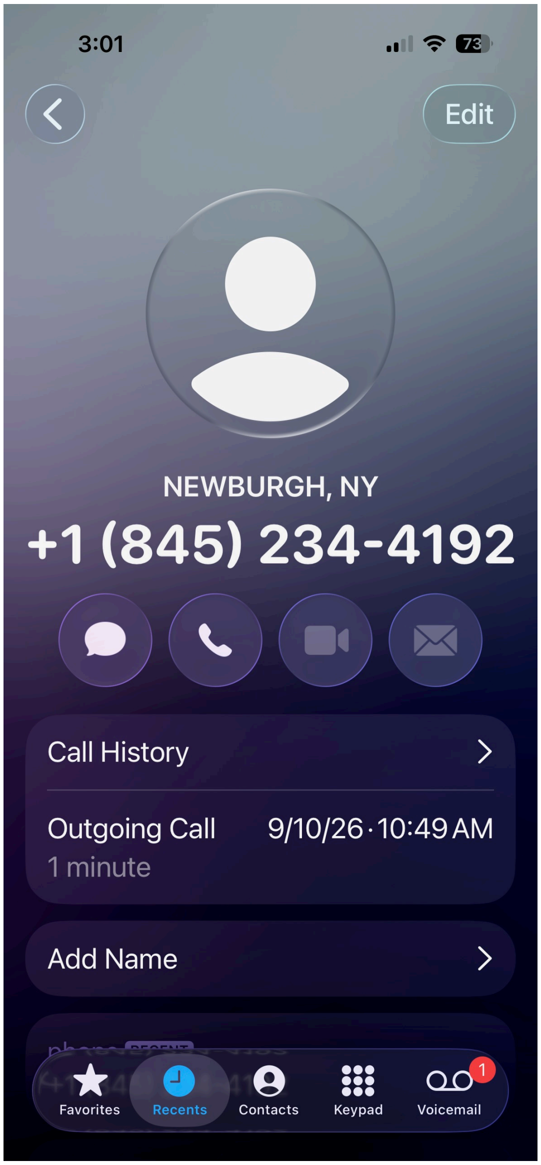
To Whom It May Concern,

The morning of September 10, 2026, I looked on Facebook and saw that the OCIDA posted the meeting at Minisink Valley Middle School, but the time was incorrectly noted as 5:00 pm. The correct time should have been 5:30 pm. I called the IDA office at 10:49 am to inform them of the error. I asked who I was speaking to. It was Marty and she asked for my name after I mentioned the correct time had been previously advertised and that the Facebook advertisement was incorrect. I gave her my name and she said she remembered me from having attended the August meeting. She inquired with another office worker who was in charge of IDA social media and assured me it would be corrected. Hours went by without the correction being made. Around 3:30 pm the correction was finally made. (see attached screenshots)

The fact that this public meeting was scheduled during the beginning of the school year at a time when most residents were attending Open House nights for their children as well as a major volleyball game that was taking place at the District, makes it appear as if this was rigged so residents couldn't attend. I do not want Amazon getting a PILOT. They should pay their fair share of taxes as all residents and other businesses do.

Thank you for your attention to this matter.

Rosemary Solimando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Recents
Contacts
Keypad
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Rosemary Salima...
September 10, 10:45 AM

Alan Joseph

All Mentions Reels More

Orange County IDA
1d ·

OCIDA will hold a public hearing on the revised 10-year PILOT Agreement requested by Amazon and Scannell Properties this Thursday, September 10th at 5pm at Minisink Valley Middle School, 2320 State Route 6, Slate Hill, New York 10973.

Reply

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