Subject: Cap on Warehouse Tax Breaks
Date: Sunday, October 18, 2026 at 7:14:20 PM Eastern Daylight Time
From: William Bower
To: Business at OCNYIDA
CC: protectorangeco@gmail.com

Friends,

Don't let Amazon escape the cap on tax breaks. They are neither decent employers nor are they friends of the people or of democracy. They use county infrastructure and they should pay as well.

William Bower

Subject: (none)
Date: Sunday, October 18, 2026 at 5:47:33 PM Eastern Daylight Time
From: David Knibbs
To: Business at OCNYIDA

No way, put it your back yard David Knibbs, Middletown,NY.10958...

Subject: Capping warehouse tax breaks
Date: Sunday, October 18, 2026 at 8:30:15 PM Eastern Daylight Time
From: Karyl Lee-Figueroa
To: Business at OCNYIDA
CC: protectorangeco@gmail.com

On August 19 the IDA Board voted 7–0 to cap every warehouse tax break at what state law already gives. No date, no exception. BUT the draft on October 8 adds a sentence: the cap only covers applications received after **November 1, 2026**. Amazon's was received August 18.

One sentence, one company, $48 million more than the law gives — on top of $31 million in sales tax breaks — for a robotics warehouse with 750 jobs at $18 an hour.

SO, the Board is cutting Amazon a carve out. WTF? Amazon has more money than god, and does not deserve any tax breaks.. They need to pay their fair share of taxes, and they need to pay their workers a living wage.

Subject: Amazon tax breaks
Date: Sunday, October 18, 2026 at 9:14:20 PM Eastern Daylight Time
From: Susan B
To: Business at OCNYIDA
CC: protectorsngecounty@gmail.com

Hi, I live in wawayanda , Amazon does not need any tax breaks they are one of the richest businesses! Please do not give them any. Susan Barker
Sent from my iPhone

Subject: Amazon tax breaks
Date: Sunday, October 18, 2026 at 9:28:42 PM Eastern Daylight Time
From: Susan B
To: Business at OCNYIDA
CC: protectorsngecounty@gmail.com

Hi, I live in the town of Wawayanda, Amazon is one of the richest businesses out there. Why are they getting a tax break over years? They can afford to pay their fair share of taxes just like all of us who live in Wawayanda! We voted no to this, now who's gonna pay our taxes when they go up? You? Susan Barker.
Sent from my iPhone

Subject: Amazon tax break
Date: Sunday, October 18, 2026 at 11:26:07 PM Eastern Daylight Time
From: Michael S. Bender
To: Business at OCNYIDA

Why in the world should one of the wealthiest companies on earth get a tax break to build a monstrosity of a warehouse in our community? What a disgrace!
Very Truly Yours,

Michael S. Bender
Law Offices of Michael S. Bender
31-19 Newtown Avenue Suite 500
Astoria, NY 11102
(718) 777-7123
michaelsbenderesq@gmail.com
msb@benderlawgroup.com

Outlook

Amazon's last deal

From Diana K <klichediana@gmail.com>
Date Sun 10/18/2026 6:38 PM
To Business at OCNYIDA <business@ocnyida.com>; protectorangeco@gmail.com <protectorangeco@gmail.com>

adopt the cap you voted for, strike the November 1 date

--

Thanks!

Diana

Virus-free www.avast.com

Subject: Amazon
Date: Monday, October 19, 2026 at 9:34:55 AM Eastern Daylight Time
From: rvneil1@aol.com
To: Business at OCNYIDA

Please include Amazon when capping the warehouse tax breaks for Orange County NY regardless of the date
Thank you
Rose Vierno Neil

Sent from the all new AOL app for iOS

Subject: CAP WAREHOUSE TAX BREAKS - Amazon Warehouse
Date: Monday, October 19, 2026 at 9:28:43 AM Eastern Daylight Time
From: Melissa Esposito
To: Business at OCNYIDA

To Whom It May Concern,

I am incredibly disappointed and honestly disgusted to hear that the current October 8 draft permits Amazon to tip-toe around the IDA's 7-0 vote to cap warehouse tax breaks.

In my personal opinion and experience, Amazon is a ruthless company that will stop at no end to maximize profit. Please do not let them do so at the expense of our beloved Orange County.

Both sides of my family are from Orange County, its where I grew up, as well as everyone I know and love. The idea of this multinational corporation 1) profiting from resident's labor, 2) being permitted to ravage our land, and 3) without giving anything back to the community is absolutely specious and shameful.

Please do something about it.

Best,

--
Melissa Esposito, Esq.

Outlook

Public comment for the OCT 21, Noon Meeting

From Ann Dorsey <aedorsey@hotmail.com>
Date Mon 10/19/2026 12:45 AM
To Business at OCNYIDA <business@ocnyida.com>

Orange County IDA,

I urge you to uphold the August 19 Board vote to cap every warehouse (no exceptions) tax break at what state law already gives. The draft mailed to our towns and school districts on October 8 adds a sentence: the cap only covers applications received after November 1, 2026, which would exempt Amazon from the cap. The November 1st addition must be removed and Amazon held to the same cap as all of the other warehouses! Without the cap, Amazon would receive $48 million more than the law gives — on top of $31 million in sales tax breaks — for a robotics warehouse with 750 jobs at $18 an hour.

I applaud the board for voting on the no exception cap - keep it that way - no objectionable loophole for Amazon.

Thank you,

Ann Dorsey

Outlook

NO TAX BREAKS FOR AMAZON

From Kelly Briscoe <kabriscoe2@gmail.com>
Date Mon 10/19/2026 6:54 PM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

Why/how is it government agencies STILL think wooing gargantuan corporations by giving them tax breaks is a great idea?! These corps make money hand over fist while using and abusing local resources & services, all the while NOT contributing to the betterment of the communities they invade. And I call BS on being stewards of commerce by providing jobs as it is well documented more often than not automation is the new employee... and those "lucky" few who do get hired are poorly paid with rigorous work schedules and substandard benefits, if any. DO THE RIGHT THING AND SAY NO TO AMAZON!

Sent from my iPad

Outlook

Amazon doesn't need our support!

From Carole Liantonio <bellachiara49@gmail.com>
Date Wed 10/21/2026 8:55 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

Amazon doesn't need our support! If we really can't keep this robotic abomination out, at least let us not pay them extra with our money to welcome them in. They do not need any added incentives - stick with what was voted on on August 19th. Stop this dirty politics!!!
Carole Liantonio
57 Onderdonk Rd
Warwick, NY 10990

October 21, 2026

To the Orange County Industrial Development Agency Board Members and Mr. Brian Sanvidge,

We are writing on behalf of Amazon Labor Union–IBT Local 1, which represents approximately 6,000 Amazon workers in Staten Island, New York, and made history as the first union at an Amazon warehouse in the United States. We know firsthand what it means to work inside Amazon's warehouses and what happens when a corporation's relentless pursuit of profit takes priority over workers' safety, the well-being of our communities, and the environment. That is why we are joining Orange County community members in opposing Amazon's proposed robotics mega-warehouse in Wawayanda. We urge you to reject Amazon's proposed tax subsidy and ensure the IDA's proposed warehouse tax-break cap applies to this project.

We believe public money should serve the public, not subsidize Amazon's business model. Amazon is seeking roughly $100 million in public tax incentives for a project that promises 750 permanent jobs. This is an extraordinary public investment in one of the wealthiest corporations in the world, whose business model depends on extracting more productivity from workers while shifting the human and environmental costs onto the communities where it operates. Before granting any incentives, the IDA must ask a fundamental question: Will this project deliver lasting, broadly shared benefits to Orange County or will taxpayers assume the costs while Amazon captures the profits?

Amazon's promises about job creation deserve serious scrutiny. In Syosset, New York, Amazon repaid nearly $2.5 million in tax breaks after failing to create the 150 warehouse jobs it had promised. This is precisely why public subsidies must never be granted on the strength of corporate promises alone. The public deserves enforceable commitments, transparent reporting, and meaningful consequences when companies fail to deliver.

And the number of jobs created is only one measure of a project's value. We must also ask what kind of jobs they will be, whether they offer adequate wages and benefits, whether workers can remain healthy doing them, and whether those jobs contribute to long-term economic security. Why should working people subsidize a multitrillion-dollar corporation to create jobs when Amazon workers are still fighting for safe working conditions, dignity, and a meaningful voice on the job?

The project's application lists production jobs paying just $37,440 a year, or approximately $18 an hour, nearly one-third below Orange County's $26.46 hourly living-wage benchmark calculated by MIT. These are not the high-quality, family-sustaining jobs that justify more than $100 million in public subsidies. Orange County taxpayers should not be asked to bankroll Amazon's expansion in exchange for jobs that fall so far short of what workers need to make ends meet.

Additionally, automation does not guarantee safer work and Amazon's own record raises serious concerns. Amazon presents robotics and automation as innovations that can make warehouse work safer but workers know that technology introduced without meaningful accountability can intensify work rather than improve it. A 2022 analysis by the Strategic Organizing Center of Amazon's own injury data found that Amazon fulfillment centers using robotics had a 28% higher serious injury rate than comparable facilities without robots.

At ALU-IBT Local 1, our members have seen and experienced the ways in which robotics accelerate production expectations, increase the pace of work, and leave workers struggling to keep up with relentless performance targets. Amazon's productivity demands can leave workers with debilitating, sometimes life-altering injuries that threaten their ability to earn a living long after they leave the warehouse. Workers should not have to sacrifice their long-term health to keep up with a corporation's demands.

Amazon's high turnover compounds these concerns. Warehouse turnover has been reported to reach 150% annually. Such churn reflects the instability that can accompany jobs workers cannot safely or sustainably remain in. When workers are injured, burned out, or pushed out, families lose income, communities lose stability, and new workers are continually cycled into the same conditions. A job should be a pathway to security not a revolving door that leaves workers worse off.

The promise of 750 permanent jobs must therefore be evaluated against the full picture: job quality, wages, benefits, injury rates, turnover, and the long-term sustainability of the work. Orange County deserves good jobs that people can build their lives around.

Additionally, a mega-warehouse of this scale will also have consequences beyond its workforce. Increased truck traffic can bring more diesel exhaust, road congestion, noise, and wear on local infrastructure. A robotics-intensive facility also requires substantial electricity to power its automated systems, conveyors, lighting, computing equipment, and other operations. Those demands raise important questions about energy consumption, grid capacity, emissions, and who ultimately bears the costs of meeting the facility's needs.

Our experience in Staten Island demonstrates why these concerns must be taken seriously before industrial development moves forward. New York State's environmental review of the Matrix Global Logistics Park, an industrial development associated with three Amazon warehouses on Staten Island, identified significant adverse environmental impacts involving wetlands, flooding, protected wildlife habitat, and permanent altering of local ecosystems.

The IDA has already recognized the need to limit warehouse tax breaks, authorizing a proposed cap and imposing a moratorium on new warehouse applications. But the current draft would exclude Amazon's pending application because it was submitted before November 1, 2026. This would allow one of the largest pending warehouse projects to escape a policy intended to curb warehouse subsidies. A policy designed to end excessive warehouse tax breaks must apply to the project before the Agency and not exempt it.

We urge the IDA to:

- **Reject Amazon's proposed $101.5 million in public assistance.**
- **Remove the November 1 cutoff and apply the warehouse tax-break cap to Amazon's pending application.**
- **Require a complete accounting of the project's environmental, infrastructure, energy, and public-health costs.**
- **Tie any economic development assistance to enforceable commitments on permanent jobs, wages, benefits, and job quality, with meaningful clawbacks if Amazon fails to deliver.**

Orange County should not have to learn these lessons after the project has been approved and the damage has been done. We urge you to put workers and the public interest ahead of Amazon's bottom line. The Orange County Industrial Development Agency has a responsibility to evaluate whether public incentives genuinely benefit the people whose tax dollars support them. Brian Salvidge, as an independent state-appointed monitor, also has an important role in ensuring that the public interest is protected through transparent and accountable decision-making.

Orange County deserves better than corporate handouts and a revolving door of workers cycling through unsafe, high-pressure jobs that undermine economic stability. This community deserves investments that create lasting prosperity: good union jobs, safe workplaces, strong communities, and an environment that future generations can inherit without paying the price for corporate expansion.

We know that Amazon's wealth and influence can make it seem impossible to challenge its plans, but workers and communities have the right to demand a different future, which means building an economy that serves the people who live and work here. We stand with Orange County residents in demanding that public resources be used for the public good. **No Amazon, No Tax Breaks!**

Sincerely,

Connor Spence
President, ALU-IBT Local 1

Sultana Hossain
Recording Secretary, ALU-IBT Local 1

Outlook

No Amazon robotics warehouse

From Annmarie Malcolm <Abmalcolm@outlook.com>
Date Mon 10/26/2026 10:41 AM
To Business at OCNYIDA <business@ocnyida.com>; POC <protectorangeco@gmail.com>

Adopt the warehouse cap voted for on August 19 and apply it to Amazon. No vote on Amazon Wednesday night. A cap in exchange for this warehouse is bad for residents, bad for workers, bad for taxpayers, and bad for the climate."

Thanks,
Annmarie Malcolm

Outlook

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warehouse

From Bernadette Gillick <bgillick31@gmail.com>
Date Mon 10/26/2026 10:33 AM
To Business at OCNYIDA <business@ocnyida.com>

NO to Amazon warehouse plans.
Enough of corporations ruining the environment and exploiting workers.

Sincerely,
BG

Outlook

Stop the Amazon warehouse

From manhada123@gmail.com <manhada123@gmail.com>
Date Mon 10/26/2026 10:53 AM
To Business at OCNYIDA <business@ocnyida.com>

I am a voter in Orange County and I do not wish to have the Amazon warehouse here. This corporation has trillions of dollars. It does not need our tax incentives to come build a factory here, which the county does not need or want. Please stop this project.

Gail Heatherly

Otisville, New York

Sent from my iPhone

Outlook

protectorangeco@gmail.com

From Danae D <danaecupertino@gmail.com>
Date Mon 10/26/2026 10:02 AM
To Business at OCNYIDA <business@ocnyida.com>

To whom it may concern,

Please protect what is left of the beautiful Hudson Valley and do not approve the construction of an Amazon Robotics Warehouse.

While billionaires like Jeff Bezos line their pockets with more and more money, the people of Orange County continue to struggle financially and THAT is where our focus should be.

We have all enjoyed the beauty of where we live, and it shouldn't be damaged to bring in more technology that will destroy the land, take away jobs, and negatively impact the futures of our children.

Please vote no on the Amazon warehouse. Please protect the future of our land.

Thank you,
Danae Dhanraj

Outlook

NO AMAZON!

From Kelly Briscoe <kabriscoe2@gmail.com>
Date Mon 10/26/2026 9:56 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

It's time to STOP giving these billionaires obscene amounts of tax breaks and permission to build in our communities under the guise of progress.
The substandard wages and destruction/abuse of resources is NOT WORTH IT!
Say NO TO AMAZON!

Sent from my iPad

Outlook

Comment on Amazon Warehouse

From Autumn Holladay <autumnholladay@gmail.com>
Date Mon 10/26/2026 9:56 AM
To Business at OCNYIDA <business@ocnyida.com>

To all of the members of OC IDA,

As a resident of Middletown, NY, I am against the proposed Amazon warehouse in Waywayanda. This warehouse will be terrible for community and poses a severe health risk. Warehouses on average cause a 20% spike in nitrogen dioxide to surrounding communities. This spike in air pollution leads to many health issues including asthma, cancer, lung disease, headache, nausea, and fatigue. I am disgusted that IDA is allowing for this project to happen and are giving Amazon a tax break for poisoning our community, for poisoning me.

I am also concerned that this proposed project will open the doors to convert this warehouse to a datacenter. It has already been discussed that the town of Waywayanda doesn't even have the infrastructure to put out a fire should one occur at this warehouse. And the warehouse will only create a few low paying full-time jobs. How is this a good deal for the residents of Orange County?

I urge you to not allow this warehouse to be built. At the bare minimum, adopt the cap you voted for on August 19, strike the November 1 date, no subsidy for Amazon. Do not give them a tax break and do not betray the people you are supposed to serve.

Do the right thing,
Autumn Holladay
Resident of
64 Greenway Terrace
Middletown, NY 10941

Autumn Holladay
c. 845.699.8144
autumnholladay@gmail.com

Outlook

AMERICANS NEED TO STOP USING AMAZON NOW!!!!!!

From edcpub491@twc.com <edcpub491@twc.com>
Date Mon 10/26/2026 9:51 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

STOP USING AMAZON.
DON'T USE IT.
LET IT DIE.
AMERICANS NEED TO STOP HELPING CAPTIALISTS CREATE MONOPOLIES!

Ed b.1940 in America
Rhinebeck NY
edcpub491@twc.com

Outlook

NO Amazon tax break

From Audrey Caya <iflyagain@gmail.com>
Date Mon 10/26/2026 9:44 AM
To Business at OCNYIDA <business@ocnyida.com>

Adopt the cap you voted for on August 19, strike the November 1 date, no subsidy for Amazon

They can afford the taxes!!!

"The secret to change is to focus all your energy, not on fighting the old, but on building the new."
- Socrates

Outlook

Adopt the Warehouse Cap

From Claire Laborde Martin <claire.m.laborde@gmail.com>
Date Mon 10/26/2026 9:40 AM
To Business at OCNYIDA <business@ocnyida.com>

Tell the IDA to adopt the warehouse cap it voted for on August 19 and apply it to Amazon. No vote on Amazon Wednesday night. A cap in exchange for this warehouse is bad for residents, bad for workers, bad for taxpayers, and bad for the climate.

Outlook

Regarding Robot Warehouse

From Matthew Timpson <mdtymczyszyn@proton.me>
Date Mon 10/26/2026 11:38 AM
To Business at OCNYIDA <business@ocnyida.com>

Good morning,

I support automating warehouses and making human labour obsolete. However, I think the County should address people's concerns about fire hazards and workplace safety. Maybe a good PR campaign would split the socialists from the moderates.

Thank you,
Matthew Timpson

Sent from Proton Mail for Android.

-------- Original Message --------
On Monday, 10/26/26 at 13:10 Protect Orange County <info+protect-orange-county-info@email.actionnetwork.org> wrote:

> Dear Friends and Neighbors,
>
> The Orange County IDA is about to vote on $101 million in tax breaks for a 3.2-million-square-foot Amazon robotics warehouse — your money, to a trillion-dollar company in a town where robots would nearly outnumber residents.i
>
> **THREE WAYS TO TELL THEM NO**
>
> **1 — WEDNESDAY, OCT 28, 4:00 PM — 255 MAIN STREET, GOSHEN (First Floor Community Room)**
> The IDA never closed the public hearing on the warehouse cap — it said on October 21 the hearing stays open until the 28th. Then it posted a schedule for the 28th with no hearing on it: Finance Committee at 4, Board at 5, and a possible vote on Amazon's $101 million that night.
>
> They moved it to a bigger room because they expect a crowd. Make sure it's ours. Come at 4 and sit in on the Finance Committee; that's where the Amazon numbers get

looked at. Stay for 5. Sign any speaker sheet the minute you walk in. One message: *adopt the cap you voted for on August 19, strike the November 1 date, no subsidy for Amazon.* Bring food and a charger. Plan to be there until the Board goes home.

If you can't come Email a comment to business@ocnyida.com by noon Wednesday (cc protectorangeco@gmail.com). The hearing record is still open.

2 — CALL SENATOR SKOUFIS — TODAY
He brokered this deal and he's on the ballot next Tuesday. Thirty seconds, with one ask:
"Tell the IDA to adopt the warehouse cap it voted for on August 19 and apply it to Amazon. No vote on Amazon Wednesday night. A cap in exchange for this warehouse is bad for residents, bad for workers, bad for taxpayers, and bad for the climate."
District office: (845) 567-1270

3 — VOTE — EARLY VOTING IS OPEN
If you live in Wawayanda, or know anyone who does, the people who approved this warehouse are on the ballot. The IDA is watching one thing: whether they can get re-elected.

SHARE THIS
Video About Wawayanda — forward this email, post the video. Most of the county still doesn't know what happens Wednesday.

Amazon can outspend us forever. It cannot out-show-up us. Wednesday, 4 PM. More details about Amazon are at ProtectOrangeCounty.org

When enough people care enough-We will win!

Jamie and Pramilla
Save Wawayanda · Protect Orange County

Sent via ActionNetwork.org. To update your email address, change your name or address, or to stop receiving emails from Protect Orange County, please click here.

Outlook

Robot Warehouse

From Martha Scoppa <coldspringroad1@yahoo.com>
Date Mon 10/26/2026 11:27 AM
To Business at OCNYIDA <business@ocnyida.com>

No tax break for such a profitable company.
Sent from my iPhone

Outlook

Amazon

From Chesley Leber <chesleyhere@gmail.com>
Date Mon 10/26/2026 12:13 PM
To Business at OCNYIDA <business@ocnyida.com>

Adapt the cap you voted for on 8/19.
Strike the 11/1 date.
No subsidy for Amazon.

Outlook

No tax break

From Bob and Tina <bobandtinawells@gmail.com>
Date Mon 10/26/2026 2:06 PM
To Business at OCNYIDA <business@ocnyida.com>

Amazon is making more than enough in profits. There should be no tax breaks.

Sent from Tina

Outlook

Amazon Warehouse

From janwhovar@aol.com <janwhovar@aol.com>
Date Tue 10/27/2026 7:08 AM
To Business at OCNYIDA <business@ocnyida.com>

We don't need another warehouse especially one that will get huge tax breaks burdening us to make up the difference. Our local taxes are outrageous and I am angry that these businesses aren't paying their fair share. I am tired of carrying the weight for these companies. Amazon especially doesn't need a break. Bezos rented out an entire city for his wedding, how much more tax breaks does he need? While many of us are struggling to make ends meet and being saddled with huge tax bills, he's partying and living it up.
It has been shown that the jobs that are promised never come to fruition. We don't need this here in OC

Janet Hoover

Outlook

Amazon tax break

From Rich Ball <wa2zpx@yahoo.com>
Date Tue 10/27/2026 8:50 AM
To Business at OCNYIDA <business@ocnyida.com>

I for the life of me can't not understand why you would consider giving a muti million dollar company such a break when the people whom live here are struggling to pay our taxes.

Some of the older folks have to make a decision whether to heat their house, buy medicine, or food, or pay their taxes.

You should be ashamed of yourselves for even considering it.

Sent from Yahoo Mail for iPhone

Outlook

Comment for Public Hearing on Amazon Warehouse in Wawayanda

From Tiffany Joy Butler <butler.tiffanyjoy@gmail.com>
Date Mon 10/26/2026 8:07 PM
To Business at OCNYIDA <business@ocnyida.com>
Cc POC <protectorangeco@gmail.com>

Dear Orange County NY Industrial Development Agency,

I would like to submit a comment for this Wednesday's public hearing. I have been concerned about the construction of Amazon Warehouse since I heard about this development. I attended the Board Meeting on December 17, 2025 and it seems you are not listening to our concerns as community members. I am a resident of Walden NY and I urge you to adopt the cap you voted for on August 19, 2026, strike the November 1 date and provide no subsidy for Amazon. This warehouse is bad for workers where the robots will replace workers and it will be detrimental for the climate. It will create traffic, and pollution and plugging into the notorious CPV fracked-gas plant creating more environmental problems. Thank you so much for your time.

Sincerely,
Tiffany Joy Butler

Tiffany Joy Butler
Pronouns: she/her
LinkedIn
Website
(845) 239-9164

Outlook

No to Amazon

From Eric Sosler <ericsosler@gmail.com>
Date Mon 10/26/2026 8:06 PM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

I do not want Amazon in our backyard taking up all our resources and adding extra pollution to our environment. We don't need robots. We don't need AI. And if they do make their way into our community they should be paying their fair share of taxes from day 1!!! One of the richest companies in the world. They don't need a tax break.
Sincerely,
Eric Sosler
Westtown, NY

Hi, my name is Kavita and I'm a former Amazon software engineer and member of Amazon Employees for Climate Justice. I am here urging the county to listen to community members and ensure the cap on warehouse tax breaks includes Amazon's massive new robotics mega-warehouse.

As a member of Amazon Employees for Climate Justice, I've watched Amazon pave over communities for years, bringing health risks from diesel fumes and other forms of pollution. We know from our own research that Amazon is putting these health risks primarily onto POC and lower-income communities across the country - Amazon was found several years ago to disproportionately cite warehouses in communities of color, after employees like myself researched their warehouse locations.

I've also watched communities fight back, and refuse to accept this environmental destruction. A few years ago, I fought alongside a community in Mount Baker in Seattle to oppose a warehouse there, successfully cancelling Amazon's plans. Community members there had shared concerns about the higher risk of asthma and cancer that plagues residents living near warehouses, and employees fought back along with them.

Fighting back is important here in New York as well. Residents in this community already suffer the consequences of a gas fired power plant that operated 5+ years without a federal permit, violating the clean air act. I don't want to see us subsidize a warehouse that would likely plug into this toxic source of power, during a time when we need to desperately move ***off*** of fossil fuels, not increase our reliance upon them.

As a multi-trillion dollar company, the roughly $100 million in subsidies that Amazon is seeking is absolutely absurd. These investments should go towards providing good, steady jobs, not subsidizing a robotics facility by a company whose own track record shows a 28% higher serious injury rate than comparable facilities without robots [SOC, 2022 study]. We also must not forget that Amazon re-paid nearly $2.5 million in tax breaks here in New York after failing to create the 150 warehouse jobs it had promised. This is precisely why public subsidies must never be granted on the strength of corporate promises alone.

That is why I am urging you to reject these subsidies and apply the proposed warehouse tax-break cap to Amazon's application. Thank you.

Outlook

Amazon Warehouse

From Donna Rose <equusrose@aol.com>
Date Tue 10/27/2026 11:32 AM
To Business at OCNYIDA <business@ocnyida.com>

My family requests this message be shared with all parties.

We want the IDA to use the Warehouse Cap they voted for on August 19 for the Amazon Warehouse. Amazon offers nothing good for residents, taxpayers, workers and environment. If Orange County residents wanted to live next to warehouses, tractor trailers using our roads day and night, and destruction to surrounding green spaces, they'd live in NYC. Remember elections are coming.

Donna Rose

Sent from the all new AOL app for iOS

Outlook

Comment for Hearing on 10/28

From Julie Doyle <juliechasedoyle@gmail.com>
Date Wed 10/28/2026 9:37 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

Dear IDA Members,

I'm Julie Doyle from Middletown, NY, and a 30- year Orange County resident raising 4 kids here. Please adopt the cap you voted for on August 19 and apply it to Amazon. Strike the November 1 date and please don't subsidize Amazon.

Thank you for your time,

Julie Doyle

Outlook

Vote NO on Amazon

From Jacob Weber <jacobaugustweber@gmail.com>
Date Wed 10/28/2026 7:39 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

Hello IDA,

I am writing to ask you to follow through on your word and procedures and adopt the warehouse cap yoi voted for on August 19 and apply it to Amazon. I cannot attend the meeting tonight, but am urging you to vote NO on Amazon. A cap in exchange for this warehouse is bad for residents, bad for workers, bad for taxpayers, and bad for the climate.

Please do the right thing and think of your fellow neighbors and citizens of Orange County and their futures and their children's future. We need more support and help from you, not more handouts to billionaire corporations that destroy our society and environment.

Thank you,
Jacob Weber
Born and raised in Florida, NY, always appreciating the natural beauty and connected communities of Orange County

Outlook

Fwd: Amazon

From POC <protectorangeco@gmail.com>
Date Wed 10/28/2026 5:36 AM
To Business at OCNYIDA <business@ocnyida.com>

---------- Forwarded message ---------
From: **GAIL MILLER** <gsmiller@hvc.rr.com>
Date: Wed, Oct 28, 2026 at 4:29 AM
Subject: Amazon
To: <protectorangeco@gmail.com>

My name is Gail Miller and I'm a voting constituent in Hamptonburgh. I am asking the Legislature to adopt the warehouse cap you voted for on August 19 and apply it to Amazon. A cap in exchange for this warehouse is bad for residents, bad for workers, bad for taxpayers, and bad for the climate.

Sincerely,
Gail Miller

Outlook

Amazon warehouse

From Addie Cohen <alphawolfw@yahoo.com>
Date Wed 10/28/2026 9:52 AM
To Business at OCNYIDA <business@ocnyida.com>
Cc protectorangeco@gmail.com <protectorangeco@gmail.com>

To whom it may concern,
We are homeowners here in Orange County. We pay a considerable amount in taxes and expect in return, the county representatives look out for its residents. We understand that you are considering a deal with Amazon, to build a warehouse here. It was our belief that a cap was put in place by the county. It now seems that you are making backroom deals around the wishes of the residents. The money residents will have to burden because of the truck traffic on our roads, the reduced tax burden on the billion dollar industry does not seem to have our best interests in mind. We urge you to rethink your stand on this issue and vote the way the residents of Orange County have voted. Thank you. Addie and Maurice Cohen

Yahoo Mail: Search, Organize, Conquer

Protect Orange County — Comment on Proposed UTEP Amendments

October 28, 2026

Board of Directors Orange County Industrial Development Agency 4 Crotty Lane, Suite 100 New Windsor, New York 12553 By email: business@ocnyida.com

Re: Public hearing on proposed amendments to the Uniform Tax Exemption Policy — written comment of Protect Orange County

Dear Chairman Crist and Members of the Board:

Protect Orange County submits this comment for the record of the public hearing on the proposed amendments to the Agency's Uniform Tax Exemption Policy ("UTEP"), opened on October 21, 2026 and held open by the Chairman for written comment, on amendments noticed to the affected taxing jurisdictions by letter dated October 8, 2026. It supplements the oral statement Protect Orange County made at the October 21 session. We ask that it be included in the materials the Board reviews at its October 28, 2026 meeting.

Residents of Wawayanda and the Minisink Valley Central School District, whose taxes the pending application would abate, filled the hearing room on October 21 and will be present again on October 28. Fifty-seven organizations, including the Amazon Labor Union, have signed the coalition's letter opposing that PILOT, and more than 16,000 people have signed the petition against it.

Our position is simple. We support the cap the Board authorized on August 19, 2026. We oppose the draft mailed on October 8, 2026, which is a different text, and we ask the Board not to adopt it. We ask the Board to adopt the paragraph it authorized, effective on adoption, and to apply it to the one warehouse application pending before the Agency.

1. The text before the Board is not the text the Board authorized

On August 19, 2026, by a vote of 7–0, the Board adopted a resolution authorizing the revision of the UTEP "to insert the following language," and set out that language in full in Section 1. The Chief Executive Officer certified the resolution the same day. Section 1 reads, in its entirety:

> *The Agency may only provide warehouse projects with real property tax abatement schedules that are the equivalent to the NYS Real Property Tax Law Section 485-b 10-year abatement schedule as depicted on Exhibit "A". However, the Agency may not provide a PILOT Agreement for any warehouse project for a real property tax levied by any taxing jurisdiction that has opted out of Section 485-b.*

The draft mailed to the affected taxing jurisdictions on October 8, 2026 does not contain that paragraph. It contains a different one.

	Authorized by the Board, Aug. 19, 2026	Mailed to taxing jurisdictions, Oct. 8, 2026
Scope	"The Agency may only provide warehouse projects with" § 485-b-equivalent schedules. All warehouse projects.	"For applications received for warehouse projects after November 1, 2026…"
Exception	None.	"This paragraph shall not apply to any applications for warehouse projects that are received by the Agency before November 1, 2026."
Opt-out jurisdictions	"may not provide a PILOT Agreement for any warehouse project for a real property tax levied by any taxing jurisdiction that has opted out."	Applies only "if a warehouse project affects multiple taxing jurisdictions," and bars "property tax abatements that affect" such jurisdictions rather than the PILOT Agreement.

The Board has never voted on a November 1 date, on an exemption for earlier applications, or on a narrower opt-out bar. Section 2 of the same resolution already imposes a moratorium on the acceptance of new warehouse applications. The only application the November 1 date can therefore reach is one the Agency already held when it voted: the application of Scannell Properties #600, LLC and Amazon.com Services LLC, received August 18, 2026, the day before.

We ask the Board to state on the record who added the November 1 date and the exemption sentence, when, and on whose instruction. A policy adopted from a text the Board never authorized is defective before any project is considered under it, and notice

to the taxing jurisdictions of an unauthorized text does not satisfy General Municipal Law § 874.

2. The changes we ask the Board to make to the text

1. **Adopt Section 1 as the Board authorized it on August 19, 2026**, verbatim, including the opt-out bar as written.
2. **Strike the November 1, 2026 cutoff and the sentence excluding earlier applications.** The cap should apply to every warehouse application, revision, or request for a deviation pending before the Agency, including any pending on August 19, 2026.
3. **Make the amendment effective on the date of adoption**, and fill the blank in Section E accordingly. The UTEP's own effective-date clause already provides that an amended policy governs any project approved after the effective date; no separate cutoff is needed, and none was authorized.
4. **Exclude from the grandfather clause any financial assistance that the State Monitor has disapproved.** Section E's one-year protection for projects "previously awarded" must not be read to revive an award the Monitor rejected in October 2025.
5. **Provide that the warehouse cap is not subject to deviation** under the policy's general "PILOT Deviations" paragraph, and that the Board will act on the amendment before it acts on any warehouse PILOT.
6. **State that the cap is a ceiling, not a schedule.** As drafted, the paragraph sets a ten-year 485-b-equivalent schedule for "warehouse projects" without saying whether the policy's existing eligibility criteria, grading matrix, and "industry leading salaries and related benefits" standard continue to apply. If they do not, the cap converts a ceiling into an entitlement: any warehouse that would fail the policy's own tests would receive the 485-b-equivalent abatement plus the sales-tax and mortgage-recording-tax exemptions as a matter of course. The text should state that nothing in the paragraph relieves a warehouse project of any eligibility requirement, standard, or finding otherwise required by the policy.

Items 1 and 2 dispose of the pending application; the policy the Board authorized does not permit the schedule the applicants have requested. Items 3 through 6 close the remaining routes around it.

3. Why the cap must reach the pending application

The policy permits a deviation only for a project the Board determines "warrant[s] enhanced financial assistance." The record does not permit that determination here, and the Board's own August 19 finding forecloses it.

The Board has already found that no warehouse warrants more. The 7–0 vote of August 19 is a determination that warehouse projects, as a class, do not merit abatement beyond the § 485-b schedule. A finding six weeks later that one warehouse does, on the same facts, would contradict the Board's own resolution.

The requested schedule is worth $48.2 million beyond what the law already provides. The Agency's consultant estimates that, with no PILOT at all, the project would pay approximately $67.1 million in property taxes over ten years under the § 485-b exemption available by right, and approximately $18.9 million under the requested PILOT — a difference Camoin labels "Benefit to Applicant." (Camoin, Aug. 20, 2026, Table 4.) That sum is drawn from the Minisink Valley Central School District, the Town of Wawayanda, and the County. The total assistance requested, including approximately $31 million in sales-tax exemptions, is approximately $101.5 million. (Hearing notice, Aug. 25, 2026.)

The record contains no finding that the jobs are "industry leading." The job-creation category against which the applicants' schedule has been measured requires "industry leading salaries and related benefits." The Agency's own letter to the Monitor puts production jobs at $37,440 a year. (Letter of Agency counsel, Nov. 5, 2025, at 4, NYSCEF Doc. 34, EF012747-2025.) No comparison to Hudson Valley warehouse wages appears anywhere in the record.

The necessity claim is contradicted by the applicants' own filings. The same applicants told the Department of State that $80 million in fire-protection costs would render the project "unviable," and obtained a variance. (DOS Petition 2024-0596.) Their November 2022 application for the same site requested no property-tax abatement at all, using the same "leveling the economics" sentence that now accompanies a request for a ten-year PILOT.

The Board has never weighed environmental effect itself. The Project Approval Policy makes environmental effect a factor the Board must consider. The Agency told the Monitor it "relied on" the Town's Negative Declaration. That document found the project's energy impact "moderate to large" and deemed it not significant because the utility could serve the load (Neg. Dec. § 14); it contains no greenhouse-gas analysis; and it concedes that the State's screening tool identifies the surrounding community as a disadvantaged community with a higher pollution burden to which the project adds emissions (§ 19). It

was issued in June 2025, three months before the applicants' fire engineer disclosed that the facility would house approximately 6,000 robotic drive units, each with two lithium-ion batteries (Harrington Group letter, Sept. 19, 2025, Ex. C to Scannell letter of Sept. 24, 2025; EF010149 NYSCEF Doc. 5 at 31–32), and a year before the State's amended SEQRA regulations took effect (June 12, 2026). The Planning Board's disadvantaged-community analysis was made, by its own account, under then-proposed regulations and tested the project against ambient air standards; the regulation now in force asks a different question — whether an action "may cause or increase a disproportionate pollution burden on a disadvantaged community." We do not contend the amended regulation governs the 2025 determination. We say that it is the right measure for the Board's own assessment under the Project Approval Policy, and that no agency has asked that question of this project. The Agency's cost-benefit analysis, by the developer's own description, is "limited to economic factors."

The analysis prices one warehouse; the market prices ten. A commercial listing active this week markets a 25-acre, 120,000-square-foot approved warehouse site on County Route 56 under the heading "The Amazon Effect," promising buyers proximity to "the new 3.2 million sq. ft. Amazon Robotic Fulfillment Center" and "high demand for logistics space." (Crexi listing 2318668, 310 County Route 56, captured Oct. 19, 2026.) The applicants' own traffic table lists nine projects at the same interchange, and omits the Marangi solid-waste transfer station, which holds a State permit and awaits final Planning Board approval. The pending application is the anchor for that development; its cost-benefit analysis counts none of it. The cap is the only instrument available to the Board that reaches all of it at once.

The taxing jurisdictions have not been given the reasons for the deviation. General Municipal Law § 874(4)(b) requires the Agency to notify each affected taxing jurisdiction, in writing and by a method with proof of receipt, of a proposed deviation "and the reasons therefor." The August 25, 2026 letter was a two-page hearing notice stating no reasons. The October 8, 2026 letter is notice of the proposed policy amendment; it encloses the draft cap and says nothing about why the pending application should be exempt from it. Neither was accompanied by the application or the cost-benefit analysis.

4. Conclusion

The Board decided the question before it on August 19: no warehouse warrants more than the law already provides. The only thing that has changed since is the text. We ask the Board to adopt the paragraph it authorized, effective on adoption, without the November

1 date, without a grandfather for disapproved assistance, and with an express statement that the cap is a ceiling on top of the policy's existing standards rather than a substitute for them — and then to apply it to the application in front of it.

One further point about the schedule. The Agency's October 8 notice states that written comments from the taxing jurisdictions "will be reviewed at the Agency's meeting on October 28, 2026" — the meeting at which the Agency has announced it will consider adoption of the amendments, and at which the pending application may be voted on. The notice sets no comment deadline and does not address the public. A school board or town board that meets on its ordinary schedule cannot receive a draft on October 8, deliberate, and comment in time for its views to be read before a vote the same evening. The Board should not adopt the policy, or act on any warehouse application, at the meeting at which it first reviews the jurisdictions' comments.

We ask that this comment, its enclosures, and the petition and sign-on letter be made part of the record of the hearing and of the Board's October 28, 2026 meeting.

Respectfully submitted,

Pramilla Malick Chair, Protect Orange County protectorangeco@gmail.com

Enclosures (cited; to follow under separate cover and available on request)

1. Agency letter to Affected Tax Jurisdictions, Oct. 8, 2026, with draft UTEP
2. Camoin Associates, Aug. 20, 2026, Table 4 (excerpt)
3. Petition opposing the Project Bluebird PILOT — 16,678 signatures as of Oct. 28, 2026 — https://actionnetwork.org/petitions/cfb576d384666acb09e438165e8049b00214747e
4. Coalition sign-on letter (57 organizations)
5. Crexi listing 2318668, 310 County Route 56, captured Oct. 19, 2026 — https://www.crexi.com/properties/2318668/new-york-310-county-route-56

cc: Brian P. Sanvidge, State Monitor Stephen Sciarretta, Esq., Agency Counsel Hon. Lucy Lang, New York State Inspector General Supervisor Denise Quinn and the Town Board, Town of Wawayanda District Clerk, Minisink Valley Central School District Orange County Legislature, c/o Clerk of the Legislature; Orange County Attorney Michael H. Sussman, Esq.

Letter to OCIDA Chair and State Monitor — Hearing Status and Record Defects

October 28, 2026

Jeffrey D. Crist, Chairman Board of Directors, Orange County Industrial Development Agency 4 Crotty Lane, Suite 100, New Windsor, New York 12553 By email: business@ocnyida.com

Brian P. Sanvidge, State Monitor By email

Re: October 28, 2026 meeting — status of the open public hearing on the proposed UTEP amendments, and the state of the record on the pending Scannell/Amazon deviation request

Dear Chairman Crist and Mr. Sanvidge:

Protect Orange County writes on the morning of the Agency's October 28, 2026 meeting to set out, in one place, the procedural and substantive defects that would attend any action tomorrow on either (a) the proposed amendments to the Uniform Tax Exemption Policy or (b) the pending request of Scannell Properties #600, LLC and Amazon.com Services LLC for a deviation from that policy. We ask that the Board take no action on either item until each defect identified below has been cured on the record, and that this letter be made part of the record of the hearing and of the October 28 meeting.

In summary: the Agency's agenda for October 28, dated October 22, proposes to reconvene and close the public hearing on the amendments, then act on an "Amazon / Scannell Authorizing Resolution," and only then consider adoption of the amendments — in that order; the Board packet contains no authorizing resolution, PILOT Agreement, or any other document for the Amazon item it lists; the amendment text the Board has been handed is not the text it authorized on August 19; the taxing jurisdictions have never been told the reasons for the proposed deviation or given the application and analysis; nothing in the record shows the proposed contract was delivered to the Monitor by October 21; and the record contains no documentary support for the necessity of the assistance beyond the applicants' own assertion.

I. The public hearing and the October 28 meeting

1. The hearing is open, and its continuation was never publicly noticed. At the close of the October 21 session the Chairman stated on the record that the hearing "will remain open," that written comments would continue to be accepted, and that the hearing "will continue on Wednesday, October 28th at 5:00 p.m." at the Orange County Government Center in Goshen (Tr. 33). No public notice of that continued session was ever published. The Agency's website carried, for the Board meeting, a one-page notice stating only that the meeting would follow the OCFC meeting; the sole written reference to a continued hearing is a line on an agenda dated October 22, filed inside a 147-page Board packet at a location on the Agency's website separate from both its meeting notices and its UTEP page. A member of the public who read the Agency's hearing notice, its news page, or its meeting notice would not learn that the hearing reconvenes. General Municipal Law § 874(4) conditions adoption on notice and a public hearing; an unnoticed continuation at a new location in a different town does not satisfy it.

2. The agenda proposes to act on the Amazon deviation before adopting the policy whose hearing it closes minutes earlier. The October 22 agenda lists, in order: "Continuation of the 10-21-26 Public Hearing on the Uniform Tax Exemption Policy" (placed before roll call and proof of notice); then, under New Business, "Consideration of Amazon / Scannell Authorizing Resolution"; then "Consideration of UTEP Adoption." The Board therefore proposes to close a hearing on whether warehouses should receive more than § 485-b provides, grant the largest pending warehouse request under the old policy, and then adopt the cap — so that the only application the cap could have reached is approved before the cap exists. The UTEP's own effective-date clause provides that an amended policy governs any project approved after its effective date; the agenda's order of business is designed to place the Amazon approval on the far side of that line. We ask that the Board reverse the order: close the hearing, adopt the authorized amendment effective on adoption, and only then take up any warehouse application — or, better, take up none on October 28.

3. The Agency's statements on when adoption would occur contradict one another. The formal notice dated October 5 states that at the hearing the Agency "proposes to adopt" the amendments. The Agency's website states that the Board "will consider adoption of the revised UTEP at their next BOD meeting scheduled for 10/28/26." The October 8 letter to the taxing jurisdictions states that their written comments "will be reviewed at the Agency's meeting on October 28, 2026." Earlier, the Agency's website stated that

adoption would occur at a Board meeting after the hearing closed. The public has been told, in sequence, that adoption would occur at the hearing, after the hearing, and at the meeting at which comments are first read.

4. The Board packet lists the Amazon item and contains nothing for it. The Agency's 147-page "General Board Packet" for October 28 contains: the October 22 agenda; the October 8 meeting notice; draft minutes of September 30; the consultant's report; financials and payables; the Camoin analysis of August 20, 2026; the transcript of the September 10 public hearing on the deviation request held at Minisink Valley Middle School (pp. 29–107, a scanned image without searchable text); a draft resolution adopting the revised UTEP; the transcript of the October 21 hearing; a draft 2027–2030 budget; and a software addendum. It does not contain the "Amazon / Scannell Authorizing Resolution" the agenda lists for consideration, or any PILOT Agreement, lease or installment-sale documents, project agreement, recapture or job-commitment terms, or any correspondence from or with the applicants. Nor does the packet contain any of the written comments submitted on either matter — not Protect Orange County's written submissions on the deviation request and the amendments, not any other member of the public's, and not any taxing jurisdiction's — although the Agency's October 8 letter told the jurisdictions their comments "will be reviewed at the Agency's meeting on October 28, 2026." The only public input before the Board is what was said aloud at two hearings; everything submitted in writing, as the Agency invited, is absent from the materials the Board will vote on. The public has been told the Board will consider a resolution it cannot read, on a record from which the public's written comments have been left out. Public Officers Law § 103(e) requires that records scheduled to be discussed at an open meeting be posted online prior to the meeting to the extent practicable; the Agency has held the applicants' request since August 18 and has posted the UTEP resolution, so it cannot contend that posting the Amazon resolution was impracticable. The draft UTEP resolution that is in the packet adopts the October 8 text — with the November 1, 2026 cutoff, the exemption sentence, and the narrowed opt-out bar — and recites a meeting held "at 4 Crotty Lane, New Windsor" with six members present, which is neither the noticed location nor the full Board.

5. Any action must be taken in open session. The Funding Corporation's agenda ends with an executive session. Public Officers Law § 105 permits an executive session only for the purposes it enumerates, on a motion made and carried in open session that identifies the general subject, and no vote on the UTEP amendments or on financial assistance to any project may be taken in executive session. If the Board intends to go into executive session on October 28, we ask that the motion state its subject with particularity and that

any action on either matter be taken, if at all, in open session with the public present. The Agency's own FOIL response to a reporter in October acknowledged that it has "no policy for Public Notice (for OCIDA meeting) or Public Attendance."

6. The schedule has changed repeatedly, and the Agency's postings do not agree with one another. The hearing was noticed for October 7 at 4 Crotty Lane; the notice was removed and the website read "TBD"; a new notice dated October 5 set October 21 at 4 Crotty Lane; the Board meeting listed on the Agency's own 2026–27 calendar for October 21 was moved to October 28 and, by notice dated October 8, to Goshen; the hearing was left open on October 21 with its continuation stated only on the record. The October 8 meeting notice says the Board meets "immediately following the 5:00pm OCFC meeting"; the October 22 agenda says the Board meets at 5:00 PM; the OCFC agenda says the OCFC meets at 5:00 PM in the same room. The draft resolution in the packet places the meeting at 4 Crotty Lane. The consultant's report proposes moving the November meeting as well. Members of the public cannot participate in a process whose dates, times and places the Agency itself states three different ways.

II. The proposed UTEP amendments

7. The text before the Board is not the text the Board authorized. The certified resolution of August 19, 2026 authorized the insertion of one paragraph, set out in full in Section 1: the Agency "may only provide warehouse projects with" § 485-b-equivalent schedules, and "may not provide a PILOT Agreement for any warehouse project" for a tax levied by an opt-out jurisdiction. No date; no exception. The draft mailed to the taxing jurisdictions on October 8 limits the cap to applications "received… after November 1, 2026," adds a sentence providing that the paragraph "shall not apply" to earlier applications, and narrows the opt-out bar to projects affecting "multiple" jurisdictions. The Board has never voted on any of those three changes. We asked at the hearing who added them and when; no answer has been given. The resolution in the October 28 packet (pp. 109–111) is a third text: it drops the October 8 draft's opening clause ("For applications received for warehouse projects after November 1, 2026"), changes "shall not provide" to "may not provide" in the opt-out sentence, and keeps the exclusion of applications received "prior to November 1, 2026." Its effect is the October 8 draft's; its words were neither authorized on August 19, noticed on October 8, nor heard on October 21. The resolution also recites none of what adoption under § 874(4) presupposes: not the August 19 resolution it implements, not the notice or the hearing, not the October 8 notification to the taxing jurisdictions or their comments, and no reason for any departure from the authorized text. Its sole recital of authority is that the current policy "permits amendment

by a Resolution of the Agency's Board." And while the resolution states that it "shall take effect immediately," the policy's own effective-date clause (Section E), which determines which projects the amended policy governs, was mailed to the jurisdictions with the date left blank and is not filled in by the resolution. A reviewing court, the Monitor, and the taxing jurisdictions are entitled to know which of three texts the Board adopted, on what authority, and from what date.

8. The hearing was held on a text the public could not see. The Agency's hearing notice dated October 5, 2026 states: "Documentation will be posted on the page of the OCIDA website which can be accessed at https://www.ocnyida.com/news/utep2026/." At the October 21 session, Agency staff read into the record that "Documentation has been posted on the Orange County IDA website" (Tr. 4). On October 18, when Protect Orange County last reviewed the page before the hearing in preparing its notice to residents, the proposed amendment text was not on the UTEP page or anywhere else on the Agency's website. If it was posted at all before the hearing opened at noon on October 21, it was posted within the preceding three days, thirteen days after the notice that promised it and ten days after the text was mailed to the taxing jurisdictions. Until then the only persons who had it were the taxing jurisdictions, by mail of October 8. Protect Orange County itself obtained the text not from the Agency but from a copy of that October 8 mailing furnished by a recipient; a member of the public without that access had no way to know what the hearing was about. Members of the public were therefore invited to comment on amendments they could not read, told on the record that they could, and asked by the Chairman to confine their comments "to the UTEP proposed change" (Tr. 6). Protect Orange County's October 2 and October 7 requests that the text be posted before the hearing went unanswered. A hearing under General Municipal Law § 874(4) on a text withheld from the public until after the hearing is not a hearing on that text. The notice to the taxing jurisdictions compounds the defect: it transmitted, as "the Agency's proposal," a text the Board had not authorized.

9. The November 1 date reaches exactly one application. Section 2 of the August 19 resolution already imposes a moratorium on acceptance of new warehouse applications. The only application the date can therefore affect is one the Agency held when it voted: the Scannell/Amazon request received August 18, 2026, the day before.

10. The jurisdictions' comments are to be "reviewed" at the meeting at which adoption is considered. The October 8 letter sets no comment deadline and schedules review of the jurisdictions' comments for October 28 — the same meeting at which the Agency has

said it will consider adoption. A town board or school board that received the draft on October 8 cannot deliberate on its ordinary schedule and be heard before a vote the same evening.

11. The draft does not say whether the cap displaces the policy's existing standards. As written, the paragraph sets a ten-year 485-b-equivalent schedule for "warehouse projects" without stating whether the eligibility criteria, grading matrix, and "industry leading salaries and related benefits" requirement continue to apply. If they do not, a ceiling becomes an entitlement, and a warehouse that would fail the policy's own tests receives the 485-b-equivalent abatement plus sales-tax and mortgage-recording-tax exemptions as a matter of course. The text should say that nothing in the paragraph relieves a warehouse project of any requirement, standard, or finding otherwise required by the policy.

III. The pending Scannell/Amazon deviation request

12. The taxing jurisdictions have never been told the reasons for the deviation. General Municipal Law § 874(4)(b) requires the Agency, before acting on a deviation, to set forth in writing its reasons and to notify each affected taxing jurisdiction of the proposed deviation "and the reasons therefor," by certified mail or electronic correspondence with read receipt; for a school district, notice must go to the district clerk and the superintendent. The Agency's August 25, 2026 letter was a two-page hearing notice under § 859-a(3), addressed to the Superintendent only, stating no reasons. The October 8, 2026 letter is notice of the proposed policy amendment; it encloses the draft cap and says nothing about the deviation. Neither states a reason. The Agency has now said so itself. In response to Protect Orange County's September 29, 2026 request for "the writing in which the Agency set forth its reasons for the proposed deviation," the Agency identified the applicants' own "10-Year Deviation Letter" posted on its website; in response to the request for each notification of the deviation "and the reasons therefor" sent to a taxing jurisdiction, it identified the September 10 hearing notice. The Agency has no writing of its own stating reasons; it has adopted the applicants' request letter as its reasons, and it has sent the jurisdictions a hearing notice in place of them. The August 18 request, with new consultant analyses dated August 20, is a new deviation; no earlier notice can satisfy § 874(4)(b) for it.

13. The jurisdictions were never given the application, the cost-benefit analysis, or the deviation request. The Minisink Valley Central School District's September 22, 2026 FOIL response shows it received the two-page hearing-notice package and nothing else. A jurisdiction cannot comment on a deviation it has not seen.

14. The only authorizing resolution in existence is a draft for a meeting that did not occur, and it approves a PILOT Agreement that does not exist. The Agency's production of its correspondence with the Monitor since August 1 (produced October 15) contains one draft "Amended Authorizing Resolution," sent by Mr. Fioravanti to Mr. Sanvidge on September 23, 2026 "for the 9/30 meeting." No Amazon item was taken up on September 30. No later draft, and no draft for October 28, appears in the production, in the Board packet, or anywhere else. The September 23 draft is a resolution, not a contract: its Exhibit A, headed "PILOT Agreement," is a one-page schedule of ten abatement percentages, not an agreement; it authorizes officers to execute a Head Lease, a Lease Agreement, a PILOT Agreement and a Sales Tax Letter, none of which has been produced or published; and its Section 4 approves "the Deviation PILOT Agreement as described herein" — described, not attached. It also recites facts the record contradicts: that "Notice Letters detailing the Deviation PILOT Agreement and the reasons for deviation" were mailed to the jurisdictions on August 25 (the August 25 letter is a two-page hearing notice stating no reasons); that "at this September 30, 2026 meeting" the jurisdictions were afforded an opportunity to address the Agency (no such opportunity occurred); and that the Deviation PILOT Agreement "does not constitute a request for enhanced financial assistance" — a concession that the UTEP's deviation standard, which requires a project "warranting enhanced financial assistance," is not claimed to be met. The Board would be voting on a resolution drafted for a different date, reciting events that did not happen, approving an agreement no one has seen.

15. The only § 912-b(3)(d) delivery in the record is a draft resolution for September 30; whatever was delivered for October 28, the public and the taxing jurisdictions have not seen it. Under General Municipal Law § 912-b, the Agency's board clerk must deliver the proposed contract to the Monitor at least seven days before the Board acts (§ 912-b(3)(d)), and the Board may not act without the Monitor's written approval in hand (§ 912-b(3)(f)(iii)). Asked on October 2 for every § 912-b(3)(d) transmittal, the Agency identified only Mr. Fioravanti's August 18 email forwarding the applicants' request letter. Its separate production of Monitor correspondence shows one more: the September 23 email transmitting the draft resolution described in ¶ 14, for a vote on September 30 that was not held. The production ends October 7 and contains no transmittal after September 23 — no revised draft, no PILOT Agreement, no project documents, nothing addressed to an October 28 vote. The Agency's separate production of the same correspondence to a reporter, current through October 5, shows the same two transmittals and nothing else. A draft resolution for an abandoned meeting, with a percentage schedule where the contract should be, is not delivery of "the proposed contract" for a different meeting five weeks later. If a later transmittal was made — and Protect Orange County's October 2

request for every § 912-b(3)(d) transmittal put the Agency on notice that the seven-day requirement would be examined — then the Agency held a proposed contract on October 21 that it omitted from the 147-page packet it posted on October 22, in violation of Public Officers Law § 103(e), and that no taxing jurisdiction has been shown. Either the Monitor has not received the contract, or the public has been denied it. We ask the Agency to state on the record the date and contents of every § 912-b(3)(d) transmittal for this project and to publish each document transmitted, and we ask that no vote occur until the Monitor's written approval, if any, is likewise on the record. The same production shows that the Monitor told the Agency on August 24 that a public hearing and a meeting with the applicants were "important to me prior to the Board taking action," and that the Agency responded that "the board does not believe a public hearing is legally necessary" and would hold one "for the limited purpose of public disclosure." That is the Agency's view of the process it now asks the Monitor to approve. The Monitor's meeting with the applicants took place on September 28 in Manhattan. The Agency's production contains nothing about it beyond the September 21 scheduling email, and the Agency's response to Protect Orange County's October 8 request states that it holds no record of it. Whether or not Agency representatives attended, the result is the same: if anything the applicants told the Monitor on September 28 bears on necessity, job quality, or any other finding the Board must make, the Board has not received it and cannot rely on it.

16. The record contains no documentary support for necessity. The Agency's position, stated to the Monitor on November 5, 2025, is that the "but for" requirement was satisfied because the applicants answered "No" to a question on the application and said they were considering sites in the Town of Florida, Montgomery County, and Hamilton Township, New Jersey. (NYSCEF Doc. 34, EF012747-2025, at 6, 8.) No document supporting either alternative site — a site-selection study, a term sheet, a comparative cost analysis, correspondence with either jurisdiction — has ever been produced. Against that assertion the record contains: the applicants' November 2022 application for the same site, which requested no property-tax abatement and used the same "leveling the economics" sentence; the applicants' petition to the Department of State representing that $80 million in fire-protection costs would render the project "unviable," which obtained a variance (Petition 2024-0596); and the Agency's own consultant's finding that the applicants would pay approximately $67.1 million over ten years with no PILOT at all and approximately $18.9 million under the requested one (Camoin, Aug. 20, 2026, Table 4). A deviation worth $48.2 million beyond what the law provides cannot rest on a checked box.

17. The questions submitted on the record have not been answered. Protect Orange County's September 22, 2026 questions letter, its September 24 correction, and its October 2 requests remain unanswered. The Agency's own response to Protect Orange County's September 22 FOIL request sets October 28 — the day of the vote — as its production date for the draft resolution, the UTEP text, and the monitor correspondence. A reporter's ten-track request of September 18 was answered in thirteen business days. The public will receive the documents on which the Board votes, if at all, on the evening it votes.

18. The Board cannot make the findings the policy requires. The policy permits a deviation only for a project the Board determines "warrant[s] enhanced financial assistance." On August 19 the Board found, 7–0, that no warehouse warrants more than § 485-b provides. The job-creation category against which the applicants' schedule is measured requires "industry leading salaries and related benefits"; the Agency's own figure for production jobs is $37,440 (Doc. 34 at 4), and no comparison to the regional warehouse labor market appears in the record. The Project Approval Policy makes environmental effect a factor the Board must weigh; the Agency has stated it "relied on" the Town's Negative Declaration, which contains no greenhouse-gas analysis, dismissed a "moderate to large" energy impact because the utility could serve the load, and was issued three months before the applicants' fire engineer disclosed approximately 6,000 robotic drive units on roughly 12,000 lithium-ion batteries. The cost-benefit analysis, by the developer's own description, is "limited to economic factors" and prices none of the cumulative development the applicants' own traffic table and the current market treat the project as anchoring. And in response to Protect Orange County's October 6, 2026 request, the Agency certified under Public Officers Law § 89(3)(a) that it possesses no record describing the project's electric demand or load, no correspondence with Orange and Rockland Utilities, no analysis treating utility infrastructure or energy as a cost or benefit, no agreement referring to utility infrastructure, and no record identifying the project's electric supplier — for a facility whose own environmental assessment form states a demand of approximately 9.5 MW and the need for a new substation. The Board cannot have weighed what the Agency certifies it does not have.

IV. Requests

We ask that the Agency, before any action on October 28:

1. **Publish the "Amazon / Scannell Authorizing Resolution" and every document it references** — the PILOT Agreement, project documents, recapture and job-commitment terms — now, and state on the record the date and form of the § 912-b(3)

(d) delivery to the Monitor. A resolution the public first sees at the meeting cannot be voted on at the meeting.

2. **Reverse the order of business.** Close the hearing, adopt the authorized amendment effective on adoption, and take up no warehouse application until it governs; or, better, take up none on October 28.
3. **Take no action on the amendments** until the authorized August 19 text — not the October 8 draft — has been noticed to the taxing jurisdictions and their comments received and considered at a meeting before the one at which adoption is voted; and replace the draft resolution with one that recites the August 19 authorization, the notice and hearing, the notification of the jurisdictions and the comments received, the effective date under Section E, and the reasons for any departure from the authorized text — and that recites the correct meeting location and the full Board.
4. **Take no action on the deviation request** until the reasons for it have been given to each taxing jurisdiction in the form § 874(4)(b) requires and the application and analyses have been provided to them.
5. **Answer the questions submitted on the record** on September 22, September 24, and October 2, 2026, and produce the records requested on September 22 before, not on, the day of the vote.

We ask the Monitor to note each of the matters above in his review, and to confirm whether and when the proposed contract was delivered to him under § 912-b(3)(d).

Nothing in this letter waives any objection previously raised, and every objection stated in Protect Orange County's prior written submissions to the Agency on the deviation request and the proposed amendments, in its oral statement at the October 21, 2026 hearing, and in its written comment on the proposed amendments submitted today for the record of that hearing, is renewed.

Respectfully submitted,

Pramilla Malick Chair, Protect Orange County protectorangeco@gmail.com

cc: Stephen Sciarretta, Esq., Agency Counsel · Hon. Lucy Lang, New York State Inspector General · Supervisor Denise Quinn and the Town Board, Town of Wawayanda · District Clerk, Minisink Valley Central School District · Orange County Legislature, c/o Clerk; Orange County Attorney · Michael H. Sussman, Esq.

Enclosures: (cited; to follow under separate cover and available on request) Public hearing notice dated Oct. 5, 2026 · Agency letter to Affected Tax Jurisdictions, Oct. 8, 2026, with draft UTEP · OCIDA General Board Packet for Oct. 28, 2026, pp. 1, 109–111, 115,

144 (excerpt) · Agency production of Monitor correspondence, Oct. 15, 2026, pp. 40–48 (excerpt) · Agency FOIL acknowledgment to Protect Orange County, Sept. 29, 2026, setting Oct. 28, 2026 as the production date · Agency FOIL responses to Protect Orange County requests of Sept. 29, Oct. 2 and Oct. 6, 2026, with the Aug. 18, 2026 Fioravanti–Sanvidge email · Minisink Valley CSD FOIL response, Sept. 22, 2026. The Resolution of Aug. 19, 2026 and the hearing notice dated Sept. 15, 2026 are the Agency's own records and are cited as published on its website.