

**MICRON NEW YORK SEMICONDUCTOR MANUFACTURING LLC**

**SALES AND USE TAX EXEMPTION EXTENSION  
(3101-23-07A)**

A regular meeting of the Onondaga County Industrial Development Agency (the “Agency”) was convened in public session on March 5, 2026, at 8:30 a.m. at 335 Montgomery Street, Floor 2M, Syracuse, New York.

The meeting was called to order by the (Vice) Chairperson of the Agency and, upon roll being called, the following members of the Agency were:

**PRESENT:** Randy Wolken  
Alan Marzullo  
Leslie English  
Mark Muthumbi  
Elizabeth Dreyfuss

**ABSENT:** Cydney Johnson  
Garard Grannell

**ALSO PRESENT:** Robert M. Petrovich, Executive Director  
Jeffrey W. Davis, Esq., Agency Counsel  
Amanda M. Fitzgerald, Esq., Agency Counsel

The following resolution was offered by Alan Marzullo, seconded by Mark Muthumbi, to wit:

**RESOLUTION AUTHORIZING THE EXTENSION OF A SALES AND USE  
TAX EXEMPTION FOR MICRON NEW YORK SEMICONDUCTOR  
MANUFACTURING LLC**

WHEREAS, the Agency is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the “Enabling Act”), Chapter 435 of the Laws of 1970 of the State of New York and Chapter 676 of the Laws of 1975 of the State of New York, as amended, constituting Section 895 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the “Act”) to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, warehousing, research, commercial and industrial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York (the “State”), to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more “projects” (as defined in

the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, by resolution dated November 18, 2025 (the “Approving Resolution”), the Agency approved undertaking a project (the “Project”) on behalf of Micron New York Semiconductor Manufacturing LLC, a Delaware limited liability company on behalf of itself and/or entities formed or to be formed on its behalf (the “Company”), consisting of the following: (A)(1) the acquisition of an interest in all or a portion of approximately 819.92 acres of land located on the westerly side of Burnet Road (tax map nos. 046.-02-01.0, 046.-02-02.1, 046.-02-02.2, 046.-02-03.1, 046.-02-04.0, 046.-02-05.1, 046.-02-05.2, 048.-01-01.0, 048.-01-02.2, 048.-01-23.1, 048.-01-23.2, 048.-01-23.3, 049.-01-15.0, 049.-01-16.0, 049.-01-17.0, 049.-01-18.4, 049.-01-19.1, 049.-01-19.2, 050.-01-01.0, 050.-01-02.1, 050.-01-03.1, 050.-01-04.1, 050.-01-04.2, 050.-01-04.3, 050.-01-04.4, 050.-01-05.0, 051.-01-10.1, 051.-01-10.6, 051.-01-10.7, 051.-01-10.8, 051.-01-10.9, 051.-01-12.0, 064.-01-06.3, 064.-01-08.0) in the Town of Clay, Onondaga County, New York (collectively, the “Land”); (2) the construction on the Land of two approximately 1.2 million square foot memory fabrication facilities (each a “Fab”) and each containing approximately 600,000 square feet of cleanroom space, together with other ancillary interior and exterior support facilities and systems and sitework including but not limited to installation of a chilled water system, a process cooling water system, air handlers, electrical sub stations, switch gear, and compressed dry air systems, semiconductor manufacturing equipment, office and storage space, driveways, interior access roads, sidewalks, parking lots, landscaping, signage, electric and gas utility and internal communications infrastructure, electric substations, water and wastewater pre-treatment and storage and industrial gas storage (collectively, the “Facility”); and (3) the acquisition and installation therein and thereon of related fixtures, machinery, equipment and other tangible personal property (collectively, the “Equipment”) (the Land, the Facility and the Equipment being collectively referred to as the “Project Facility”); (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes and real estate transfer taxes (the “Financial Assistance”); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to the Approving Resolution, the Agency approved the appointment (“Appointment”) of the Company as agent of the Agency for sales and use tax purposes for no longer than four years from the earlier of the execution and delivery of the Interim Documents or the Agency Documents (the “Original Appointment”), as those terms are defined in the Approving Resolution; and

WHEREAS, in order to the facilitate the construction of the Project Facility and the acquisition of Equipment, the Company has requested that the Original Appointment be extended to ten (10) years from the earlier of the execution and delivery of the Interim Documents or the Agency Documents (the “Appointment Extension”) to align the Appointment with the construction period of the Facility; and

WHEREAS, for purposes of exemption from New York State sales and use taxation as part of the Financial Assistance requested, “sales and use taxation” shall mean sales and compensating use taxes and fees imposed by article twenty-eight or twenty-eight-A of the State tax law but

excluding such taxes imposed in a city by section eleven hundred seven or eleven hundred eight of such article twenty-eight; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, Chapter 43-B of the Consolidated Laws of New York, as amended (the “SEQR Act”) and the regulations (the “Regulations”) adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively with the SEQR Act, “SEQRA”), the Agency must determine the potential environmental significance of the of Appointment Extension (the “Transaction”);

**NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY AS FOLLOWS:**

Section 1. Pursuant to SEQRA, the Agency hereby finds and determines that:

(A) Pursuant to Section 617.5(c)(26) of the Regulations, the Transaction is a “Type II action” (as said quoted term is defined in the Regulations); and

(B) Therefore, the Agency hereby determines that no environmental impact statement or any other determination or procedure is required under the Regulations with respect to the Transaction.

Section 2. The Agency, based upon representation made by the Company to the Agency, hereby finds and determines that:

(A) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act;

(B) The Project constitutes a “project,” as such term is defined in the Act;

(C) The granting of the Appointment Extension will promote and maintain the job opportunities, general prosperity and economic welfare of the citizens of Onondaga County, New York and the State of New York and improve their standard of living, and thereby serve the public purposes of the Act.

Section 3. In consequence of the foregoing, the Agency hereby determines to extend the appointment of the Company as agents of the Agency for sales and use tax purposes to ten (10) years from the earlier of the execution and delivery of the Interim Documents or the Agency Documents.

Section 4. The Agency is hereby authorized to do all things necessary or appropriate for the granting of the Appointment Extension and all acts heretofore taken by the Agency with respect thereto are hereby approved, ratified and confirmed.

Section 5. All terms and conditions pursuant to which the Company will receive Appointment Extension shall be incorporated into the Agency Documents in such form as the Chairman (or Vice Chairman) or Executive Director of the Agency shall (with the advice of

Agency counsel) deem advisable and the same are, hereby approved. The execution and delivery of the Agency Documents shall be conclusive evidence of due authorization and approval of the Appointment Extension.

Section 6. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required or provided for by the provisions of this resolution, and to execute and deliver all such additional certificates, instruments and documents, to pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the this Resolution.

Section 7. The Executive Director is hereby authorized and directed to distribute copies of this Resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this Resolution.

Section 8. This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to vote on a roll call, which resulted as follows: -

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
Randy Wolken	X		
Leslie English	X		
Cydney Johnson			X
Elizabeth Dreyfuss	X		
Alan Marzullo	X		
Mark A. Muthumbi	X		
Garard Grannell			X

The Resolution was thereupon declared duly adopted.

STATE OF NEW YORK                    )  
  ) ss.:  
COUNTY OF ONONDAGA                )

I, the undersigned Secretary of the Onondaga County Industrial Development Agency, DO HEREBY CERTIFY that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on March 5, 2026, with the original thereof on file in my office, and that the same is a true and correct copy of such proceedings of the Agency and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matter therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting, (B) said meeting was in all respects duly held, (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law, and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed, or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 5<sup>th</sup> day of March, 2026.

(SEAL)

Alejo Rodriguez  
Secretary