



ONONDAGA COUNTY
INDUSTRIAL DEVELOPMENT AGENCY

6/22/2026

Project:	D&D Motor Systems, Inc.	Project Number:	3101-26-03A
Location:	Dewitt	School District:	East Syracuse-Minoa
Tax Parcel(s):	009.-04-03.0	Project Type:	Manufacturing Relocation
		Village:	East Syracuse

Total Project Cost:	\$	2,000,000	8. Total Jobs	25
Land Acquisition	\$	1,400,000	8A. Job Retention	17
Site Work/Demo	\$	-	8B: Job Creation	8
Building Construction & Renovation	\$	150,000	(Next 5 Years)	
Furniture & Fixtures	\$	50,000		
Equipment	\$	400,000		
Project Soft Cost	\$	-		

Community Investment /Abatement

	Fiscal Impact (\$)	
Abatement Summary	\$207,400	
Sales Tax Abatement	\$8,000	
Mortgage Tax Abatement	\$10,500	
Property Tax Relief (PILOT)	\$188,900	
Community Investment	\$21,634,929	
PILOT Payments	\$477,263	
Project Salaries and Benefits Estimated (10 yrs)	\$19,145,348	
Construction Benefit Estimate	\$12,319	
Total Project Cost	\$2,000,000	
Investment:Abatement Ratio	104.31	:1

Project Description

The applicant is proposing to expand their operations to an existing 32,344 sq. ft. building in the Village of East Syracuse.

D&D Motor Systems, Inc.

A) PILOTS Estimate Table Worksheet

for 12 years

OCIDA estimate of current market value					\$ 747,300
Projected investment					\$ 150,000
OCIDA estimate of increase in value					\$ 652,700
OCIDA estimated value after project is completed					\$ 1,400,000
Taxes that would have been collected if the project did not occur					\$ 355,588
Scheduled PILOT payments					\$ 477,263

PILOT YEAR	Exemption %	County PILOT Amount	Town	School District	Village	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	100%	\$ 2,234	\$ 1,906	\$ 13,426	\$ 8,946	\$ 26,512.53	\$ 49,669	\$ 23,156
2	100%	\$ 2,279	\$ 1,944	\$ 13,695	\$ 9,125	\$ 27,042.78	\$ 50,662	\$ 23,619
3	100%	\$ 2,324	\$ 1,983	\$ 13,969	\$ 9,308	\$ 27,583.64	\$ 51,675	\$ 24,092
4	90%	\$ 2,578	\$ 2,199	\$ 15,493	\$ 10,323	\$ 30,592.68	\$ 52,709	\$ 22,116
5	80%	\$ 2,841	\$ 2,423	\$ 17,072	\$ 11,376	\$ 33,711.05	\$ 53,763	\$ 20,052
6	70%	\$ 3,113	\$ 2,655	\$ 18,708	\$ 12,466	\$ 36,941.91	\$ 54,838	\$ 17,897
7	60%	\$ 3,395	\$ 2,896	\$ 20,403	\$ 13,595	\$ 40,288.53	\$ 55,935	\$ 15,647
8	50%	\$ 3,687	\$ 3,145	\$ 22,158	\$ 14,765	\$ 43,754.24	\$ 57,054	\$ 13,300
9	40%	\$ 3,989	\$ 3,403	\$ 23,975	\$ 15,975	\$ 47,342.46	\$ 58,195	\$ 10,853
10	30%	\$ 4,302	\$ 3,670	\$ 25,856	\$ 17,229	\$ 51,056.70	\$ 59,359	\$ 8,302
11	20%	\$ 4,626	\$ 3,946	\$ 27,803	\$ 18,526	\$ 54,900.58	\$ 60,546	\$ 5,645
12	10%	\$ 4,961	\$ 4,232	\$ 29,817	\$ 18,526	\$ 57,535.71	\$ 61,757	\$ 4,221
TOTAL		\$ 40,329	\$ 34,400	\$ 242,373	\$ 160,160	\$ 477,263	\$ 666,163	\$ 188,900

	Year					
	0	1	2	3	4	5
Jobs						
Current/Actuals	17					
Creation Goals		2	2	2	2	0
Total Employment Goals	17	19	21	23	25	25



**ONONDAGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY
APPLICATION FOR FINANCIAL ASSISTANCE**

1. Fill in all blanks using “none”, “not applicable” or “not available”. If you have any questions about the way to respond, please call the Onondaga County Industrial Development Agency (the “Agency” or “OCIDA”) at 315-435-3770.
2. In accordance with Section 224-a(8)(d) of Article 8 of the New York Labor Law, the Agency has identified that any “financial assistance” (within the meaning of Section 858 of the General Municipal Law) granted by the Agency to the Applicant consisting of sales and use tax exemption benefits, mortgage recording tax exemption benefits and real property tax exemption benefits, constitutes “public funds” within the meaning of Section 224-a(2)(b) of Article 8 of the New York Labor Law and such funds are not excluded under Section 224-a(3) of Article 8 of the New York Labor Law. The Agency hereby notifies the Applicant of the Applicant’s obligations under Section 224-a (8)(a) of Article 8 of the New York Labor Law.
3. If the OCIDA Board approves benefits, it is the company’s responsibility to obtain and submit all necessary forms and documents.
4. All projects approved for benefits by the OCIDA Board will close with the Agency within 6-months of the OCIDA Board approval date. If this schedule cannot be met, the Applicant will need to submit a closing schedule modification written request to the Executive Director that will be presented to OCIDA Board for consideration.
5. The Agency will not give final approval for this Application until the Agency receives a completed NYS Full Environmental Assessment Form concerning the project which is the subject of this Application. The form is available at https://extapps.dec.ny.gov/docs/permits_ej_operations_pdf/feafpart1.pdf
6. Public Officers Law stipulates all records in the possession of the Agency (with certain limited exceptions) are open to public inspection and reproduction. Should the Applicant believe there are project elements which are trade secrets if publicly disclosed or otherwise widely disseminated, would cause substantial injury to the Applicant’s competitive position, the Applicant must identify such elements in writing and request that such elements be kept confidential. In accordance with Article 6 of the Public Officer’s Law, the Agency may also redact personal, private, and/or proprietary information from publicly disseminated documents.
7. A final Application (OCIDA staff reviewed/approved) and associated fees MUST be received at least 10 business days prior to the upcoming Board meeting to be placed on the agenda. A signed application may be submitted by mail and/or electronically in PDF format to Alexis Rodriguez at alexisrodriguez@ongov.net.
 - A check payable to the Agency in the amount of \$1,000
 - A check payable to Barclay Damon LLP in the amount of \$2,500

This Application was adopted by the OCIDA Board on February 15, 2024.

Submit completed application to:
Onondaga County Industrial Development Agency
335 Montgomery Street, Floor 2M Syracuse, NY 13202
Phone: 315-435-3770
alexisrodriguez@ongov.net

Section I: Applicant Information

Submittal Date: 4/4/2026

A) Applicant/Project Operator information (company receiving benefits):

1. Applicant/Project Operator: D & D Motor Systems, Inc.
Applicant/Project Operator Address: 215 Park Avenue, Syracuse, NY 13204
Phone: (315) 701-0635 Fax: 315-701-0859
Website: www.ddmotorsystems.com Email: mdieroff@ddmotorsystems.com
Federal ID#: 16-1602745 NAICS: 335312
State of Incorporation: New York
See link for your NYS incorporation information. <https://apps.dos.ny.gov/publicInquiry>

2. Owner (if different from Applicant/Project Operator): Same as above
Owner Address: None
Federal ID#: None
State of Incorporation: None
List of stockholders, members, or partners of Owner: None

B) Applicant Business Organization (check appropriate category):

- | | |
|---|--|
| <input checked="" type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Public Corporation | <input type="checkbox"/> Joint Venture |
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Other, explain | |

List all stockholders, members, or partners with % of ownership greater than 5%:

Name	% of ownership
<u>Mike Dieroff</u>	<u>83.5%</u>
<u>Alexander Dieroff</u>	<u>10%</u>
<u>Austin Dieroff</u>	<u>6.5%</u>
<u> </u>	<u> </u>

C) Applicant Business Description:

Estimated % of sales within Onondaga County: 0%
Estimated % of sales outside Onondaga County but within New York State: 10%
Estimated % of sales outside New York State but within the U.S.: 80%
Estimated % of sales outside the U.S.: (*Percentage to equal 100%) 10%

Applicant /Owner History:

1. Is the Owner and/or Applicant or any manager or owner of the Owner and/or Applicant now a plaintiff or defendant in any civil or criminal litigation? No Yes, explain
2. Has any owner of manager of the Owner and/or Applicant listed above ever been convicted of a criminal offense (other than a minor traffic violation)? No Yes, explain
3. Has any person listed in Section I ever been in receivership or declared bankruptcy?
 No Yes, explain

D) Has the Applicant/Owner received assistance from Onondaga County Industrial Development Agency (OCIDA, Syracuse Industrial Development Agency (SIDA), New York State or the Onondaga Civic Development Corporation (OCDC) in the past?

No Yes, explain (Provide year, project name, benefit description, amounts, address)

E) Individual Completing Application:

Name: Michel Dieroff Title: Founder/owner/president

Address: 215 Park Ave. Syracuse, NY 13204 Phone: (315) 701-0635

Cell Phone: (315) 440-0578 E-mail: mdieroff@ddmotorsystems.com

F) Company Contact (if different from individual completing application):

Name: Same as above Title: None

Address: None Phone: None

Cell Phone: None Email: None

G) Company Counsel:

Name of Attorney: Richard Bianco

Firm Name: Baldwin Sutphen Bianco, PLLC

Address: 6320 Fly Road, Suite 105, Easy Syracuse, NY, 13057

Phone: 315-477-0100

Cell Phone: 702-497-0766

Email: rbianco@bsfattorneys.com

Section II: Project and Site Information

A) Project Location is where the investment will take place. If Applicant is moving, the new location should be entered here and the current location should be in Section I.

Address: 304 W. Second Street

Legal Address (if different): _____

City: East Syracuse Town: Dewitt Village: East Syracuse

Zip Code: 13057 School District: ESM

Tax Map Parcel ID(s): 009.-04-03.0

Full Market Value: \$1,400,000 Square Footage of Existing Building(s): 35,000

B) Project Activity (Check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> New construction | <input checked="" type="checkbox"/> Acquisition of existing facility |
| <input type="checkbox"/> Expansion to current facilities | <input type="checkbox"/> Brownfield/Remediated Brownfield |
| <input type="checkbox"/> Renovation of existing facility | <input type="checkbox"/> Demolition and construction |
| | <input type="checkbox"/> Purchase of machinery/equipment |

C) Select Project Type or Project End Use at site (you may check more than one):

- | | |
|--|--|
| <input checked="" type="checkbox"/> Manufacturing | <input type="checkbox"/> Mixed Use |
| <input type="checkbox"/> Retail (see Section V) | <input type="checkbox"/> Facility of Aging |
| <input type="checkbox"/> Housing Project (see Section VII) | <input type="checkbox"/> Distribution/Wholesale |
| <input type="checkbox"/> Civic Facility (not for profit) | <input type="checkbox"/> Commercial |
| <input type="checkbox"/> Industrial | <input type="checkbox"/> Renewable Energy Project (see Section VI) |
| <input type="checkbox"/> Other, explain | |

D) Project Narrative: Please check one of the two boxes below and attach statement.

- A statement that the Project described in this application would not be undertaken but for the financial assistance provided by the Agency.
- If the Project is going to advance regardless of any financial assistance from the Agency, please provide a statement indicating why the project should be considered by the Agency for any financial assistance.

E) Description of Project: Please attach a detailed narrative of the proposed Project. Please attached copies of site plans, sketches or maps. This narrative should include, but is not limited to:

(i) a description of your Company's background, customers, goods and services and the principal products to be produced and/or the principal activities that will occur on the Project site;

(ii) the size of the Project in square feet and a breakdown of square footage per each intended use;

(iii) the size of the lot upon which the Project sits or is to be constructed;

(iv) the current use of the site and the intended use of the site upon completion of the Project;

(v) describe your method for site control (Own, lease, other).

F) Will the completion of the Project result in the removal of an industrial or manufacturing plant of the company from one area of the state to another area of the state OR in the abandonment of one or more plants or facilities of the company located within the state?

No Yes

G) Please describe any compelling circumstances the Agency should be aware of while reviewing this application.

H) Local Approvals (Site Plan and Environmental Review)

Have site plans been submitted to the appropriate town or local planning department?

No. When will the plans be submitted? None Yes, what is the status? _____

Has the project received site plan approval from the town or local planning board?

No, anticipated approval date. None Yes, date _____

If yes, provide the Agency with a copy of the Planning Board's approval resolution along with the related SEQR determination. **(NOTE: SEQR determination is required for final approval and sales tax agency appointment.)**

1. Environmental Review Information

a. Please attach the appropriate Environmental Impact Forms to your application. Here is a link to the SEQR forms: https://extapps.dec.ny.gov/docs/permits_ej_operations_pdf/feafpart1.pdf

b. Has Lead Agency been established? No Yes, name of Lead Agency

Complete

c. Have any environmental issues been identified on the property?

No Yes, explain

**Section III: FINANCIAL AND EMPLOYMENT
INFORMATION**

A) Project Costs and Finances

Description of Costs	Total Budget Amount
Land Acquisition	\$1,400,000
Site Work/Demo	\$ 0
Building Construction & Renovation	\$150,000
Furniture & Fixtures	\$50,000
Equipment	\$400,000
Project Soft Cost	\$ 0
Total Project Cost	\$2,000,000

Please have documentation available upon request. Do not include OCIDA fees, OCIDA application fees or OCIDA legal fees as part of the Total Project Cost.

Sources of Funds for Project Costs:

- | | |
|---|----------------------------------|
| 1. Bank Financing | \$ <u>0</u> |
| 2. Equity | \$ <u>2,000,000</u> |
| 3. Tax Exempt Bond Issuance (if applicable) | \$ <u>0</u> |
| 4. Taxable Bond Issuance (if applicable) | \$ <u>0</u> |
| 5. Total Sources of Funds for Project Costs | \$ <u>2,000,000</u> |
|
6. Public Sources (Include sum total of all state and federal grants and tax credits) |
\$ <u>450,000 over 10 yr</u> |
| -Identify each state and federal grant/credit: | |
| <u>Recharge NY (NYPA)</u> | \$ <u>In process</u> |
| <u>National Grid</u> | \$ <u>In process</u> |
| <u>Fuse Hub</u> | \$ <u>In process</u> |

B) Employment and Payroll Information

Full Time Equivalent (FTE) is defined as one employee working no less than 35 hours per week or two or more employees together working a total of 35 hours per week.

1. Are there people currently employed at the project site?

No Yes, provide number of FTE jobs at the project site _____

If you are relocating, are all employees moving to new site? No, explain Yes

2. Complete the following:

Estimate the number of FTE jobs to be retained as a result of this Project:	17
Estimate the number of construction jobs to be created by this Project:	1
Estimate the average length of construction jobs to be created (months):	3
Current annual payroll including the benefit cost:	\$1,115,886
Average annual growth salary/wage rate (%)	4%

C) New Employment Benefits

Complete the following chart indicating the number of FTE jobs currently employed by the Applicant, FTE jobs currently employed at the Project and the number of FTE jobs that will be created at the Project site at the end of the first, second, and third, years after the Project is completed. Jobs should be listed by title of category (see below), including FTE independent contractors or employees of independent contractors that work at the Project location. Do not include construction workers.

Please use this chart to illustrate the current employment:

Job Title/Category	Current Annual Pay	Current Employment (FTE)
D&D Current Employees	\$65,640 without benefits	17
See Detailed Attached Salary Chart		

Please use this chart to illustrate the projected employment growth:

Job Title/Category	Projected Annual Pay	FTE Jobs Created Year 1	FTE Jobs Created Year 2	FTE Jobs Created Year 3	FTE Jobs Created Year 4	FTE Jobs Created Year 5
Production & Office	\$65,640	2	2	2	2	

D) Financial Assistance sought:

- Real Property Tax Abatement (PILOT): *Agency Staff will provide draft and final PILOT schedule:* _____
- Mortgage Recording Tax Exemption (.75% of mortgage): \$10,500 _____
- Sales and Use Tax Exemption (4% Local, 4% State): \$8,000 _____
- Tax Exempt Bond Financing (Amount Requested): N/A _____
- Taxable Bond Financing (Amount Requested): N/A _____

D&D Motor Systems Salary Breakdown

General Manager	\$ 101,691
Director Of Manufacturing	\$ 101,213
President	\$ 89,981
Engineering Technician	\$ 41,600
Administartive Assistant	\$ 41,600
Marketing Manager	\$ 60,091
VP Of Engineering	\$ 114,982
Computer Science Technician	\$ 101,691
Plant Manager	\$ 74,173
Factory Workers	\$ 318,864
TOTAL =	\$ 1,045,886

Bonuses Approx \$70,000 annually

Approx TOTAL After Bonuses = \$ 1,115,886

Average Annual Pay per 17 employees is :	\$ 65,640
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E) Mortgage Recording Tax Exemption Benefit Calculator: Amount of mortgage that would be subject to mortgage recording tax:

Mortgage Amount (include sum total of construction/permanent/bridge financing): \$ 1,400,000

Estimated Mortgage Recording Tax Exemption Benefit (product of mortgage amount as indicated above, multiplied by .0075): \$ 10,500

F) Sales and Use Tax Benefit Calculator: Gross amount of costs for goods and services that are subject to State and local Sales and Use Tax: \$ 100,000

Estimated State and local Sales and Use Tax Benefit (product of 8% multiplied by the figure, above): \$ 8,000

Section IV: Estimate of Real Property Tax Abatement Benefits

This section of the Application will be: (i) completed by Agency Staff based upon information contained within the Application, and (ii) provided to the Applicant for ultimate inclusion as part of this completed Application prior to the completed application being provided to the OCIDA Board.

A) PILOTS Estimate Table Worksheet

OCIDA estimate of current value	
New construction and renovation costs	
OCIDA estimate of increase in value	
OCIDA estimated value of completed project	
OCIDA estimate of taxes that would have been collected if the project did not occur	
Scheduled PILOT payments	

PILOT Year	Exemption %	County PILOT Amount	Local PILOT Amount	School PILOT Amount	Total PILOT	Full Tax Payment w/o PILOT	Net Exemption
1	100						
2	90						
3	80						
4	70						
5	60						
6	50						
7	40						
8	30						
9	20						
10	10						
TOTAL							

Estimates provided are based on current property tax rates and assessment value (current as of date of application submission) and have been calculated by IDA staff.

SECTION: V For Retail Projects Only

1. Will the cost of the retail portion of the Project exceed one-third of the total project cost?

Yes No

If yes, please answer, questions 2, 3 and/or 4 below.

If yes, please explain how much the project will exceed one-third of the total project cost.

2. Is the Project located in a distressed area? A distressed area is a census tract that has
a) A poverty rate of at least 20% or at least 20% of households receiving public assistance, and (b) an unemployment rate of least 1.25 times the statewide unemployment rate for the year to which the date relates.

Yes No

If yes, please provide the data and explain.

3. Is the Project likely to attract a significant number of visitors from outside of the economic development region?

Yes No

If yes, please provide a third party market study.

4. Is the predominate purpose of the Project to make available goods or services which would not, but for the Project, be reasonably accessible to the residents of the Town, City, County or Village of where the Project will be located.

Yes No

If yes, please provide data and explain.

SECTION VI: For Solar Projects Only

Please answer all the questions as an addendum to this application:

1. Describe the reasons why the Agency's financial assistance is necessary. Describe how the Project would be affected if these benefits were not provided. [see Section II (C)]
2. Is the Applicant leasing the property?
 - Yes, please provide a copy of the lease
 - No, purchased the property. Please provide documentation.
3. Has the Applicant provided written communication to the affected taxing jurisdictions notifying them of its intent to construct a renewable energy project?
 - Yes
 - No
4. Has the Applicant received a letter of support for the megawatt cost to be used as a basis for the PILOT from the town, city, and village where the Project is located?
 - Yes, please provide copy of the letter.
 - No
5. Has the Applicant received a letter of support for the megawatt cost to be used as a basis for PILOT from the school district?
 - Yes, please provide copy of the letter.
 - No
6. Is the entire parcel being used for the solar project?
 - Yes
 - No, have you reached out to the town assessor to discuss a subdivision or slash parcel? Explain:
7. Will the Applicant enter into a decommissioning plan with the host community, including financial assurance the plan can be executed?
 - Yes, explain.
 - No

**PLEASE SEE FOLLOWING PAGE FOR OCIDA SOLAR GUIDANCE & BEST PRACTICE*

OCIDA SOLAR PILOTs GUIDANCE AND BEST PRACTICE

To be placed on the Agency meeting agenda, proposed solar projects must provide the Agency with the following in advance of the Project's first OCIDA Board meeting:

1. Fully completed OCIDA application.
2. Copy of Environmental Assessment Form.
3. A SEQR resolution approved by a local municipality indicating the municipality that is lead agency, the type of action (I, II, or unlisted) and, if completed, the SEQR determination made by the municipality.
4. Copies of your zoning applications submitted to the local municipality.
5. Verification of parcel subdivision process with the town (if the entire parcel will not be used for the solar project).
6. A statement clarifying whether the applicant will lease or purchase the real property on which the Project is situated. If leased, provide a copy of the proposed or executed lease. If lease parcel is less than entire parcel then see 5 above.
7. A supporting document from the local town, village, city, and/or school district outlining the agreed upon cost per megawatt to be used as a basis for the PILOT. The Agency cannot create the PILOT schedule without this information.
8. Absent a showing otherwise by the Company, deemed acceptable by the Agency in the sole and absolute discretion, the Company must close with the Agency on a project prior to consideration of any requested organizational structure or project entity ownership changes.

You will receive a draft Cost Benefit Analysis and a Draft PILOT schedule from this office. You may use these documents as your Project progresses through the Agency approval process. Agency staff are available to update these two documents as needed.

SECTION VII: For Housing Projects Only

Please answer all the questions as an addendum to this application:

Defined terms:

“Market Rate Housing”: Housing units priced at the current rental rate for the area.

“Workforce Housing”: Housing consisting of a specified percentage of units (at least 10-15% per the PILOT Exemption Scale) with rent rates designated to an 80% household AMI as identified in the Workforce Housing AMI chart located in Housing Exhibit A on the Agency's website. Income levels for individuals living in the specified Workforce Housing units shall not exceed 120% AMI.

“Senior Lifestyle Communities”: Housing communities for individuals 55 years or older. Communities may offer a variety of amenities, including but not limited to pools, community rooms, fitness centers, playgrounds, firepits, bocce/pickleball/tennis courts, picnic areas, spaces for relaxation and entertainment, safety amenities, on-site medical services, entertainment and dining, walkability, bike trails, and dog parks, playgrounds.

1. Describe the reasons why the Agency’s financial assistance is necessary. Describe how the project would be impacted if these benefits were not provided. {Section II (D)}
2. Describe how the proposed housing project fulfills an unmet need in the community.
3. Please provide a market study documenting a need for the proposed project.
4. Describe how the proposed project aligns with the Plan Onondaga County comprehensive plan. ([Plan Onondaga](#))
5. Is the Project considered infill in a populated area? If yes, please explain.
6. Is there additional infrastructure necessary to service the project? If yes, please explain.
7. Is the project a part of a larger mixed-use development? If yes, please describe.

Section VIII: Local Access Policy Agreement

In absence of a waiver permitting otherwise, every project seeking the assistance of the Onondaga County Industrial Development Agency (Agency) must use local general contractors, sub-contractors, and labor for one-hundred percent (100%) of the construction of new, expanded, or renovated facilities. The project's construction or project manager need not be a local company.

Noncompliance may result in the revocation and/or recapture of all benefits extended to the project by the Agency. Local Labor is defined as laborers permanently residing in the State of New York counties of Cayuga, Cortland, Herkimer, Jefferson, Madison, Oneida, Onondaga, Oswego, Tompkins, and Wayne. Local (General/Sub) Contractor is defined as a contractor operating a permanent office in the State of New York counties of Cayuga, Cortland, Herkimer, Jefferson, Madison, Oneida, Onondaga, Oswego, Tompkins and Wayne. The Agency may determine on a case-by-case basis to waive the Local Access Policy for a project or for a portion of a project where consideration of warranty issues, necessity of specialized skills, significant cost differentials between local and non-local services or other compelling circumstances exist. The procedure to address a local labor waiver can be found in the OCIDA handbook, which is available upon request.

In consideration of the extension of financial assistance by the Agency D&D Motor Systems, Inc. (the Company understands the Local Access Policy and agrees to abide by it. The Company understands that an Agency tax-exempt certificate is typically valid for 12 months from the effective date of the project inducement and extended thereafter upon request by the Company. The Company further understands that any request for a waiver to this policy must be submitted in writing and approved by the Agency.

I agree to the conditions of this agreement and certify all information provided regarding the construction and employment activities for the project as of 4/1/26 (date).

If there are two applicants (Real Estate Holding and Operating Company) both need to complete this page.

Applicant(s) Company: D&D Motor Systems (All the same info - redundant)

Representative for Contract: Michael Dieroff
Address: 215 Park Avenue City: Syracuse State: NY Zip: 13204
Phone: 315-701-0635 Email: mdieroff@ddmotorsystems.com
Project Address: 304 West 2nd St. City: East Syracuse State: NY Zip: 13057
Signature: Michael Dieroff

General Contractor: UNKNOWN Michael Dieroff
Contact Person: _____
Address: _____ City: _____ State: _____ Zip: _____
Phone: _____ Email: _____
Authorized Representative: _____ Title: _____
Signature: Michael Dieroff

Section IX: Agency Fee Schedule

* Minimum Fee to be applied to all project receiving OCIDA benefits is 1% of the Total Project Cost (TPC)

ACTIVITY	FEES	COMMENTS
Non- refundable Application Fee (All projects except Solar Projects)	\$1,000	Due at time of application
Non-refundable Application Fee (Solar Projects Only)	\$10,000	
Legal Deposit (All projects except Solar Projects)	\$2,500	Due at time of application
Legal Deposit (Solar Projects Only)	\$5,000	
Minimum Fee of 1% of TPC		
1. Sales and Use Tax Exemption	.01 X TPC	Due at closing
2. Mortgage Recording Tax		
3. PILOT is an additional fee	.0025 X TPC (total X .0125)	
4. Bond refinancing	.0025 X TPC (total X .015)	
Projects that exceed \$250,000,000 in Total Project Cost and/or create in excess of 500 new jobs, may be eligible to negotiate a non-standard Agency fee with the Executive Director.	TBD based on Executive Director determination	Due at closing
Agency Legal Fees		Due at closing
Fee for first \$20 million	.0025 X of the project cost or bond amount	
Fee for expenses above \$20 million	.00125 X of project cost or bond amount	
Amendment or Modification of IDA documents, including but not limited to name or organization change, refinancing, etc. Consent to the amendment or modification of IDA documents prior to closing on the project shall be given at OCIDA's sole and absolute discretion.	\$2500 All Projects (except Solar Project) \$4500 Solar Projects Attorney fees determined by OCIDA Legal Representative.	Due at time of Request

OCIDA reserves the right to modify this schedule at any time and assess fees and charges in connection with other transactions such as grants of easement or lease or sale of OCIDA-owned property.

Section X: Recapture of Tax Abatement/Exemptions

Information to be Provided the Company: Each Company agrees that to receive benefits from the Agency it must, whenever requested by the Agency or required under applicable statutes or project documents, provide and certify or cause to be provided and certified such information concerning the Company, its finances, its employees and other topics which shall, from time to time, be necessary or appropriate, including but not limited to, such information as to enable the Agency to make any reports required by law or governmental regulation.

Please refer to the OCIDA Uniform Tax Exemption Policy (UTEP).

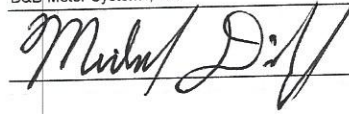
I have read the foregoing and agree to comply with all the terms and conditions contained therein as well as policies of the Onondaga County Industrial Agency.

If there are two applicants (Real Estate Holding and Operating Company) both need to complete this page.

Name of Applicant(s) Company

D&D Motor Systems, Inc.

Signature of Officer or Authorized Representative:



Name & Title of Officer or Authorized Representative:

Michael Dieroff

Date: 4/4/26

Section XI: Conflict of Interest

Agency Board Members

Randy Wolken
Alan Marzullo
Mark Muthumbi
Deka Eysaman
Christina Hollenback
Sally Santangelo
Michael Greene

Agency Officers/Staff

Robert M. Petrovich, Executive Director
Nathaniel Stevens, Treasurer
Alexis Rodriguez, Secretary
Evan Carter, Assistant Secretary
Robert Schoneck, Assistant Treasurer

Agency Legal Counsel & Auditor

Jeffrey Davis, Esq., Barclay Damon LLP
Amanda Fitzgerald, Esq., Barclay Damon LLP
Michael Lisson, CPA, Grossman St. Amour CPAs, PLLC

The Applicant(s) has received a list of members, officers and staff of the Agency. To the best of my knowledge, no member, officer or employee of the Agency has an interest, whether direct or indirect, in any transaction contemplated by this Application, except as hereinafter described:

If there are two applicants (Real Estate Holding and Operating Company) both need to complete this page.

Name of Applicant(s) Company: D&D Motor Systems, Inc.
Signature of Officer or Authorized Representative: Michael Dieroff
Name & Title of Officer or Authorized Representative: Michael Dieroff - Founder / Owner / President
Date: 5/26/26

Section XII: Representations, Certifications, and Indemnification

If there are two applicants (Real Estate Holding and Operating Company) both need to complete this page.

Michael Dieroff (Name of CEO or other authorized representative of Applicant)(s) confirms and says that he/she is the Founder / Owner / President of D&D Motor Systems, Inc. (name of corporation or other entity) named in the attached Application (the “Applicant”), that he/she has read the foregoing Application and knows the contents thereof, and hereby represents, understands, and otherwise agrees with the Agency and as follows:

- A. First Consideration for Employment:** In accordance with §858-b (2) of the New York General Municipal Law, the Applicant understands and agrees that if the Project receives any Financial Assistance from the Agency, except as otherwise provided by collective bargaining agreements, where practicable, the Applicant will first consider persons eligible to participate in WIA programs who shall be referred by the CNY Works for new employment opportunities created as a result of the Project.
- B. Annual Sales Tax Filings:** In accordance with §874(8) of the New York General Municipal Law, the Applicant understands and agrees that if the Project receives any sales tax exemptions as part of the Financial Assistance from the Agency, the Applicant agrees to file, or cause to be filed, with the New York State Department of Taxation and Finance, the annual form prescribed by the Department of Taxation and Finance, describing the value of all sales tax exemptions claimed by the Applicant and all consultants or subcontractors retained by the Applicant. For additional information on NYS sales and use tax see [here](#).
- C. Outstanding Bonds:** The Applicant understands and agrees to provide on an annual basis any information regarding bonds, if any, issued by the Agency for the project that is requested by the Comptroller of the State of New York.
- D. Employment Reports:** The Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, the Applicant agrees to file with the Agency, at least annually or as otherwise required by the Agency, reports regarding the number of people employed at the project site, salary levels, contractor utilization and such other information (collectively, “Employment Reports”) that may be required from time to time on such appropriate forms as designated by the Agency. Failure to provide Employment Reports within 30 days of an Agency request shall be an event of default under the Project closing documents. Please see this page for [ST-340](#) form required in the above referenced employment report.

- E. Housing Reports and Information:** The Applicant understands and agrees that if the Project is a housing project, the Applicant shall file with the Agency, at least annually or as otherwise required by the Agency, reports regarding the number of revenue-generating units constructed or reconstructed and the household income or tenant age, as applicable. Upon request of the Agency, the Applicant shall provide supporting documentation for all housing related information provided. Failure to provide such reports and supporting information shall be an event of default under the Project closing documents
- F. Prevailing Wage:** The Applicant understands and agrees that, if the Project receives any financial assistance from the Agency, the Applicant shall determine whether the Project is a “covered project” pursuant to Section 224-a of Article 8 of the New York Labor Law and, if applicable, the Applicant shall comply with Section 224-a of Article 8 of the New York Labor Law; and the Applicant further covenants that the Applicant shall provide such evidence of the foregoing as requested by the Agency.
- G. Compliance:** The Applicant understands and agrees that it is in substantial compliance with applicable local, state, and federal tax, worker protection, and environmental laws, rules, and regulations. The Applicant confirms and acknowledges that the owner, occupant or operator receiving financial assistance for the proposed Project is in substantial compliance with applicable local, state, and federal tax, worker protection and environmental laws, rules and regulations.
- H.** The Applicant understands and agrees that the provisions of Section 862(1) of the New York General Municipal Law, as provided below, will not be violated if financial assistance is provided for the proposed Project:
- § 862. Restrictions on funds of the Agency. (1) No funds of the Agency shall be used in respect of any project if the completion thereof would result in the removal of an industrial or manufacturing plant of the project occupant from one area of the state to another area of the state or in the abandonment of one or more plants or facilities of the project occupant located within the state, provided, however, that neither restriction shall apply if the agency shall determine on the basis of the application before it that the project is reasonably necessary to discourage the project occupant from removing such other plant or facility to a location outside the state or is reasonably necessary to preserve the competitive position of the project occupant in its respective industry.
- I.** The Applicant confirms and acknowledges that the submission of any knowingly false or knowingly misleading information may lead to the immediate termination of any financial assistance and the reimbursement of an amount equal to all or part of any tax exemption claimed by reason of the Agency’s involvement in the Project.
- J.** The Applicant confirms and hereby acknowledges that as of the date of this Application, the Applicant is in substantial compliance with all provisions of Article 18-A of the New York General Municipal Law, including, but not limited to, the provision of Section 859-a and Section 862(1) of the New York General Municipal Law.

The Applicant and the individual executing this Application on behalf of Applicant acknowledge that the Agency and its counsel will rely on the representations and covenants made in this Application when acting hereon and hereby represents that the statements made herein do not contain any untrue statement of a material fact and do not omit to state a material fact necessary to make the statement contained herein not misleading.

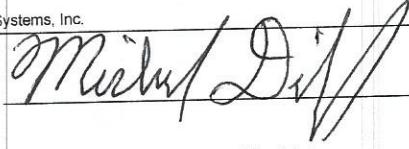
K. The Agency has the right to request and inspect supporting documentation regarding attestations made on this application.

L. Hold Harmless Agreement: Applicant hereby releases Onondaga County Industrial Development Agency and the members, officers, servants, agents and employees thereof (the "Agency") from, agrees that the Agency shall not be liable for, and agrees to indemnify, defend and hold the Agency harmless from and against any and all liability arising from or expense incurred by: (A) the Agency's examination and processing of, and action pursuant to or upon, the attached Application, regardless of whether or not the Application or the Project described therein or the tax-exemptions and other assistance requested therein are favorably acted upon by the Agency; (B) the Agency's acquisition, construction, reconstruction, equipping and/or installation of the Project described therein and (C) any further action taken by the Agency with respect to the Project, including without limiting the generality of the foregoing, all cause of action and attorney's fees and any other expenses incurred in defending any suits or action which may arise as a result of any of the foregoing. If, for any reason, the Applicant fails to conclude or consummate necessary negotiations, or fails, within a reasonable or specified period of time, to take reasonable, proper or requested action, or withdraws, abandons, cancels or neglects the Application, or if the Agency or the Applicant are unable to reach final agreement with respect to the Project, then, and in the event, upon presentation of an invoice itemizing the same, the Applicant shall pay to the Agency, its agents or assigns, all costs incurred by the Agency in the process of the Application, including attorney's fees, if any.

Name of Applicant Company:

D&D Motor Systems, Inc.

Signature of Officer or Authorized Representative:



Name & Title of Officer or Authorized Representative:

Michael Dieroff - Founder / Owner / President

Date: 4/4/26

STATE OF NEW YORK)

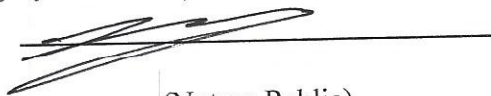
COUNTY OF ONONDAGA) ss.;

Michael Dieroff, being first duly sworn, deposes and says:

1. That I am the Owner / President (Corporate Officer) of D&D Motor Systems, Inc (Applicant) and that I am duly authorized on behalf of the Applicant to bind the Applicant.
2. That I have read and attached Application, I know the contents thereof, and that to the best of my knowledge and belief, this Application and the contents of this Application are true, accurate and complete

(Signature of Officer)

Subscribed and affirmed to me under penalties of perjury this 9th day of April, 2026.



(Notary Public)

TYLER SANCHEZ
NOTARY PUBLIC STATE OF NEW YORK
ERIE COUNTY
LIC. #01SA6442917
COMM. EXP. 10/24/2026

End of Application

Project Narrative

I am the founder, owner, and President of an established **electric motor manufacturing company** operating in **Syracuse, New York (www.ddmotorsystems.com)** since 2001 called D&D Motor Systems, Inc. Due to rising operational and regulatory challenges in New York State, we are actively evaluating **relocation and expansion opportunities**. We currently have offers from several states down south to include Alabama, South Carolina, Georgia, just to name a few. We are the last United States manufacturing firm left making these specific electric motors for the industries we service. The company's customers are Original Equipment manufacturers, distributors, and dealers for over twenty different industries. Some of the industries, just to name a few are golf carts, electric cars, boats, mining, go karts, automotive carriers, wind turbines, lawn mowers, forklift trucks, neighborhood electric vehicles, and motorcycles. Our complete current product line can be seen at: <https://ddmotorsystems.com/CurrentRange.php>.

I am a local ES-M high school and West Point graduate. I want to grow and keep our jobs in central New York but we must be able to be competitive and play on a more level playing field like our competition. Therefore, without the assistance of OCIDA, this manufacturing expansion project will NOT occur in Onondaga County.

Company & Project Overview

- **Industry:** Electric motor manufacturing (industrial / vehicle / specialty applications)
- **Ownership:** Privately held started in 2001
- **Status:** Existing operating manufacturer - have built and sold over 350,000 DC Electric Motors since 2001 incorporation.
- **Project Type:** Relocation & major expansion - Adding both AC & Permanent Magnet motors to our DC Electric motor product line.
- **Current Location:** The property we are in now is leased and is 18,000 sq ft. It is a portion of a much larger property. It used to be the HQ for Sealtest ice cream until they closed and left New York.

Project Parameters

- **Capital Investment:** \$2 million
- **Existing & New Jobs:** Existing - 17 full-time positions, New Jobs – 8 over the next 5 years
- **Average Wages:** \$65,000/year (excluding benefits)
- **New Facility Size:** 32,344 sq ft (manufacturing + assembly + warehousing) 304 West 2nd Street, East Syracuse, NY 13057. (2.78 acre lot).
- **Zoning:** Current facility is mainly vacant but also some warehousing.
- **Transportation Needs:** Interstate truck access required near by.

Method For Site Control

- We will own the property with a closing date of June 1 and Timeline for Property Improvements is June 2026.