



ESSEX COUNTY IN THE PARK
INDUSTRIAL DEVELOPMENT AGENCY
EMPIRE ZONE

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Web Site: www.essexcountyida.com

September 8, 2026

Via Email Only

Shawn Fariss

S_Fariss@outlook.com

Dear Mr. Fariss:

The Essex County Industrial Board of Directors as the governing board acts as the FOIL Appeals Officer. We are in receipt of your appeal and make the following determinations:

1. **Your request for "All transactional records reflecting fee revenue received by the Agency for calendar years 2022, 2023, 2024, and 2025. This includes, without limitation: general ledger entries, revenue journals, fee receipts, deposit records, invoices issued to project applicants, and any other accounting records that reflect fee revenue."**

Upon further review, the IDA has identified existing records responsive to this request, including two invoices issued in connection with fees charged to applicants or developers and accounting records maintained in the IDA's QuickBooks system reflecting deposits and fee revenue received by the IDA.

The IDA is providing the responsive invoices and the applicable accounting records with this determination. Accordingly, the appeal as to this request for additional information is granted to the extent of the responsive records identified and provided above.

2. **Your request for "A breakdown of total fee revenue received by the Agency for each calendar year 2022-2025."**

Upon further review, the IDA has identified accounting records maintained in the IDA's QuickBooks system reflecting deposits and fee revenue received by the IDA.

3. **Your request "All vouchers, disbursement records, or expenditure reports for the Supervisors Community Development Account Fund" (\$15,000 annually) for calendar years 2022—2025, as expressly requested in Item 1 of the original FOIL request."**

Your original FOIL request sought:

“All budget line items, appropriations, interfund transfers, contracts, vouchers, or other disbursements from Essex County to the Essex County Industrial Development Agency (or any related entity) for calendar years 2022, 2023, 2024, and 2025.”

In response to that request, the IDA provided copies of the applicable County contracts documenting the funds provided by Essex County to the IDA. Those records responsive to your request concern **disbursements from Essex County to the IDA**. Your original request did not seek records reflecting how the IDA subsequently used or expended those funds.

Your appeal asserts that the IDA failed to provide records showing how the funds received from Essex County were utilized. However, records concerning the IDA's subsequent expenditure or use of those funds were not included within the scope of your original request. FOIL does not require an agency to produce records that were not requested.

Your appeal also appears to expand the scope of your original request by specifically seeking records concerning the \$15,000 Community Development Account funded by Essex County and how those funds were used by the IDA. To the extent this constitutes a new request for records concerning the IDA's expenditures from that account, it is distinct from the records requested in your original FOIL request. Notwithstanding the foregoing, and in an effort to provide the information sought in your appeal, the IDA is providing its existing profit and loss ledger reflecting expenditures from the Community Development Account. The expenditures reflected in that ledger consist of property maintenance expenses and property taxes associated with properties owned by the IDA.

In addition, this financial information is reflected in the audited financial statements, which are publicly available online as previously provided.

Accordingly, based upon a review of the original request, the IDA's prior response, and the issues raised on appeal, the IDA finds that the records provided in response to Request No. 1 were responsive to the scope of the original request. The additional records concerning expenditures from the Community Development Account are being provided in response to the matters raised in your appeal, notwithstanding that those records were not specifically requested in the original request.

4. As to your request **“The Agency's subject matter list required by Public Officers Law 87(3)(c). The undersigned requests this as a standalone record. The subject matter list is required to be "a reasonably detailed current list by subject matter of all records in the possession of the agency, whether or not available under this article." The statute further requires that " [c]ach agency shall update its subject matter list annually, and the date of the most recent**

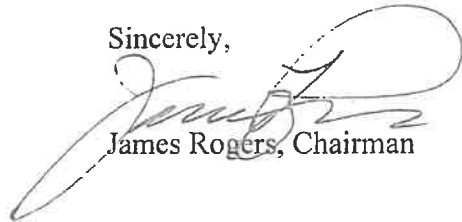
update shall be conspicuously indicated on the list." The undersigned does not claim that the absence of fee revenue records from this list would independently prove noncompliance, but the list may clarify whether the Agency categorizes fee revenue records as a subject matter and whether such records are retrievable."

It is unclear what is being requested and/or appealed in relation to the FOIL response. If it is asking the IDA to create a record it does not have, the appeal is denied.

5. Your request to provide "Copies of all records the Agency identified as publicly available on its website in response to Items 4, 5, and 7, produced as attachments to the appeal response."

Your requested information is publicly available on the IDA website and the URL link was provided in the original FOIL response. This is sufficient as the information is already publicly available. This request is denied.

Sincerely,

A handwritten signature in dark ink, appearing to read 'James Rogers', is written over a light blue circular stamp. The signature is fluid and cursive.

James Rogers, Chairman

cc: Essex County IDA Board of Directors
Committee on Open Government
Essex County Attorney

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(FACSIMILE SERVICE NOT ACCEPTED)

September 8, 2026

NYS Committee on Open Government
Department of State
One Commerce Plaza
99 Washington Avenue, Suite 650
Albany, NY 12231

Re: FOIL APPEAL – Essex County IDA

Dear Sir/Madam:

We represent the Essex County Industrial Development Agency ("ECIDA") in connection with a recent FOIL appeal challenging the ECIDA's response to a request for records.

Pursuant to Public Officers Law § 89(4)(a), the ECIDA hereby provides the Committee on Open Government with copies of the following documents:

1. The original FOIL request and the ECIDA's response;
2. The FOIL appeal; and
3. The ECIDA's determination on the appeal.

These materials are being provided to the Committee in accordance with the requirements of the Freedom of Information Law.

If the Committee requires any additional information or documentation, please advise.

Very truly yours,

Briggs Law Firm LLP

By:

Jenifer R. Briggs

Cc: Essex County IDA