# Fashion Outlets of Niagara Falls Expansion

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<td></td>
</tr>
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<td></td>
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<td>PAGE 5</td>
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<tr>
<td>PILOT 160.08-1-2</td>
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<td><strong>Town &amp; Country</strong></td>
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</tr>
<tr>
<td>160.08-1-2 (TOWN)</td>
<td>PAGE 12</td>
</tr>
</tbody>
</table>
October 18, 2015

To: Fashion Outlets II LLC
Re: Invoice

Real Estate Taxes 2015
1755 Fashion Outlet Blvd
Tax Map ID#: 160.08-1-1

Elicia,

Please reimburse Quaker Development, Inc. for the property taxes paid by Evans Bank for the above listed real property.

The invoice amount is $7,975.11.

Thank you,

Jack Ruh

cc: James Rykowski, Evans Bank
Sara Opie, Evans Bank
**This is not a Tax Bill**

<table>
<thead>
<tr>
<th>Levy Description</th>
<th>Tax Levy</th>
<th>+/-</th>
<th>Tax Value</th>
<th>Tax Rate</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16 School Tax (Net STAR)</td>
<td>22,069,986</td>
<td>2.25</td>
<td>192,000.00</td>
<td>41.537033</td>
<td>7975.11</td>
</tr>
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</table>

**Date** | Application of Payment(s) Against this Bill | Tax Amount Due: $7,975.11

<table>
<thead>
<tr>
<th>Date</th>
<th>Taxes</th>
<th>Penalty</th>
<th>Surcharge</th>
<th>Total Paid</th>
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<tbody>
<tr>
<td>09/15/2015</td>
<td>$7,975.11</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$7,975.11</td>
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</table>

**Details shown may cover payment of multiple bills.**
Niagara Wheatfield Central School District  
PO Box 309  
Sanborn, NY 14132

CORRECTED INVOICE

2015-2016 Payment in Lieu of Taxes

Niagara

Invoice Date: September 18, 2015
Invoiced To: Fashion Outlets II LLC

Property Identification: 160.06-1-2
Taxable Assessment: $6,175,400
Tax Rate: 41.537033

Current Amount Due: $258,507.79

According to the PILOT agreement there is a 5% penalty for not paying by
November 3, 2015. After November 3, 2015 there will be an additional penalty
at the rate of 1% per month.

This payment is invoiced in accordance with the payment in lieu of tax agreement
between you and the Industrial Development Agency.

Please mail your remittance to: Robin Vartino
PILOT Payment  
Niagara Wheatfield CSD  
PO Box 309  
Sanborn, NY 14132-0309

Make checks payable to Treasurer, Niagara Wheatfield CSD
**MAIL CHECKS PAYABLE TO:**
Decker Ashley, Tax Collector
Niagara Wheatfield CSD
P.O. Box 2820
Buffalo, NY 14204-2820
(716) 213-3019

**MAIL CHECKS PAYABLE TO:**
Decker Ashley, Tax Collector
Niagara Wheatfield CSD
P.O. Box 2820
Buffalo, NY 14204-2820
(716) 213-3019

**2016-2017 SCHOOL TAX**
**NIAGARA WHEATFIELD CSD**

* For Fiscal Year 07/01/2016 to 06/30/2017  
* Warrant Date 09/01/2016

<table>
<thead>
<tr>
<th>Property Tax</th>
<th>Value</th>
<th>Tax Purpose</th>
<th>Full Value Estimate</th>
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</thead>
<tbody>
<tr>
<td>Exemption</td>
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<table>
<thead>
<tr>
<th>PROPERTY TAXES</th>
<th>Total Tax Levy</th>
<th>% Change From Prior Year</th>
<th>Taxable Assessed Value or Units</th>
<th>Rates per $1000 or per Unit</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxing Purpose</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NON-HOMESTEAD PARCEL</strong></td>
<td>31,960,121</td>
<td>-0.3</td>
<td>192,000.00</td>
<td>39,776,504</td>
<td>7,637.17</td>
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<tr>
<td>Town of: Niagara</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2016-17 School Tax
NO PENALTY SEPT 1 TO OCT 3: 2% PENALTY OCT 4 TO NOV 7, 2016
PAY IN PERSON ONLY AT M&T BANK-880 MILITARY RD, NIAGARA FALLS
24 HOUR DEPOSIT BOX LOCATED IN LEFT DRIVE-THRU AT BANK
NO CASH (unless M&T customer). USPS POSTMARK IS FINAL. AFTER
LAST COLLECTION DAY NOV 7, CALL COUNTY TREASURER 716-439-7097

**SCHOOL TAX**

<table>
<thead>
<tr>
<th>PENALTY SCHEDULE</th>
<th>Penalty/Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay By: 10/03/2016</td>
<td>0.00</td>
<td>7,637.17</td>
</tr>
<tr>
<td>Pay By: 11/07/2016</td>
<td>152.74</td>
<td>7,789.91</td>
</tr>
</tbody>
</table>

**TOTAL TAXES DUE** $7,637.17
Last day to pay without penalty 10/03/2016

Taxes paid by CA CH

__________________________ FOLD ALONG PERFORATED LINE & REMOVE, RETURN BOTTOM PORTION WITH AMOUNT DUE

**2016-2017 SCHOOL TAX**
**NIAGARA WHEATFIELD CSD**

**RECEIVER'S STUB**

<table>
<thead>
<tr>
<th>PENALTY SCHEDULE</th>
<th>Penalty/Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay By: 10/03/2016</td>
<td>0.00</td>
<td>7,637.17</td>
</tr>
<tr>
<td>Pay By: 11/07/2016</td>
<td>152.74</td>
<td>7,789.91</td>
</tr>
</tbody>
</table>

**SCHOOL TAX**

**TOTAL TAXES DUE** $7,637.17
Last day to pay without penalty 10/03/2016

Taxes paid by CA CH
Niagara Wheatfield Central School District
PO Box 309
Sanborn, NY 14132

INVOICE

2016-2017 Payment in Lieu of Taxes

Niagara

Invoice Date:  September 12, 2016
Invoiced To:  Fashion Outlets II LLC

Property Identification:  160.08-1-2
Taxable Assessment:  $6,175,400
Tax Rate:  39.776904

Current Amount Due:  $245,638.29

According to the PILOT agreement there is a 5% penalty for not paying by October 3, 2016. After October 3, 2016 there will be an additional penalty at the rate of 1% per month.

This payment is invoiced in accordance with the payment in lieu of tax agreement between you and the Industrial Development Agency.

Please mail your remittance to:  Robin Vertino
PILOT Payment
Niagara Wheatfield CSD
PO Box 309
Sanborn, NY 14132-0309

Make checks payable to Treasurer, Niagara Wheatfield CSD
### Property Taxes

<table>
<thead>
<tr>
<th>Description</th>
<th>Total Tax Levy</th>
<th>% Change From Prior Year</th>
<th>Taxable Assessed Value</th>
<th>Rates per $1000 or per Unit</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016 County Tax</td>
<td>76,181,925</td>
<td>1.7</td>
<td>192,000.00</td>
<td>13.81/0715</td>
<td>2,651.66</td>
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<tr>
<td>2016 Highway Tax</td>
<td>664,079</td>
<td>-10.6</td>
<td>192,000.00</td>
<td>2.73/044</td>
<td>520.40</td>
</tr>
<tr>
<td>Niagara Fire</td>
<td>480,054</td>
<td>14.3</td>
<td>192,000.00</td>
<td>2.16/061</td>
<td>405.00</td>
</tr>
<tr>
<td>Niagara Light</td>
<td>85,023</td>
<td>54.5</td>
<td>192,000.00</td>
<td>0.38/244</td>
<td>70.40</td>
</tr>
<tr>
<td>Niagara Sewer I</td>
<td>581,382</td>
<td>24.9</td>
<td>192,000.00</td>
<td>1.81/343</td>
<td>348.18</td>
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<tr>
<td>Niagara Water Imp</td>
<td>130,055</td>
<td>-12.1</td>
<td>192,000.00</td>
<td>0.54/219</td>
<td>104.10</td>
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<tr>
<td>County Water Dist</td>
<td>4,823,737</td>
<td>1.9</td>
<td>192,000.00</td>
<td>1.08/564</td>
<td>204.39</td>
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**TOTAL TAXES DUE**

$4,506.27

*Last day to pay without penalty 02/01/2016*

**Penalty Schedule**
- Pay By: 02/01/2016
- 0% interest
- Total Due: 4,506.27

---

### Receiver's Stub

**Penalty Schedule**
- Pay By: 02/01/2016

<table>
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<tr>
<th>Pay By</th>
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<th>Total Due</th>
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<td>4,506.27</td>
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<tr>
<td>03/01/2016</td>
<td>45.06</td>
<td>4,551.33</td>
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<tr>
<td>03/31/2016</td>
<td>90.13</td>
<td>4,596.40</td>
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**TOTAL TAXES DUE**

$4,506.27

*Last day to pay without penalty 02/01/2016*

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**Important Note**
- "If New York State financed its Medicaid program like most states, the County property tax would go down by 51.31%"
MAKE CHECKS PAYABLE TO:
Sylvia Varga, Town Clerk
7105 Lockport Rd., Town Hall
Niagara Falls, NY 14305
716-297-2150 Ext. 131

TO PAY IN PERSON, BRING TO:
MAT: BANK (only accept checks)
JAN: Pymt. Only - 480 Military
TOWN HALL - Collection: 9am-3pm
JAN: Mon-Thurs; FRI & THF: Fri Only

2016 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK
* For Fiscal Year 01/01/2016 to 12/31/2016
* Warrant Date 12/08/2015

293000 160.08-1-2 003676
Fashion Outlets II LLC
PO Box 847
Carlsbad, CA 92018

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
<th>Tax Purpose</th>
<th>Full Value Estimate</th>
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<tr>
<td>Munici</td>
<td>12,500,000</td>
<td>COV/TOWN/SCH</td>
<td>27,727.73</td>
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PROPERTY TAXES

<table>
<thead>
<tr>
<th>Taxing Purpose</th>
<th>Total Tax Levy</th>
<th>% Change From Prior Year</th>
<th>Taxable Assessed Value</th>
<th>Tax Rate per $1000</th>
<th>Tax Amount</th>
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<tbody>
<tr>
<td><strong>NON-HOMESTEAD PARCEL</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016 County Tax</td>
<td>76,181,925</td>
<td>1.7</td>
<td>0.00</td>
<td>13,817.07</td>
<td>0.00</td>
</tr>
<tr>
<td>2016 Highway Tax</td>
<td>664,079</td>
<td>-1.6</td>
<td>0.00</td>
<td>3,773.44</td>
<td>0.00</td>
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<tr>
<td>Niagara Res</td>
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<td>1.3</td>
<td>0.00</td>
<td>2,106.79</td>
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<tr>
<td>Town Pump Sta</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Niagara Light</td>
<td>85,023</td>
<td>5.4</td>
<td>0.00</td>
<td>1,844.84</td>
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<tr>
<td>Niagara Sewer I</td>
<td>581,882</td>
<td>5.4</td>
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<tr>
<td>Unpaid Water</td>
<td>0.00</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Niagara Water Imp</td>
<td>130,055</td>
<td>-3.1</td>
<td>0.00</td>
<td>3,542.19</td>
<td>4,777.49</td>
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<tr>
<td>County Water Dist</td>
<td>4,673,737</td>
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<td>0.00</td>
<td>107.34</td>
<td>13,567.05</td>
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</table>

TOTAL ASSESSED VALUE: 12,500,000

TOTAL TAXES DUE: $160,528.07
Last day to pay without penalty 02/01/2016

Taxes paid by: _CA CH_

RECEIVER'S STUB

2016 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK

RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT. FOR A RECEIPT OF PAYMENT, PLACE A CHECK MARK IN THIS BOX [ ] AND RETURN THE ENTIRE BILL WITH PAYMENT AND A SELF-ADRESSSED STAMPED ENVELOPE.

Taxes paid by: _CA CH_ 2853
Town of Niagara
7105 Lockport Road
Niagara Falls, NY 14305
Office of the Supervisor

TO: Fashion Outlets II, LLC
c/o The Macerich Company
P.O. Box 847
Carlsbad, CA 92018

DUE DATE: November 1, 2016

DATE: 09/14/16

HOST COMMUNITY AGREEMENT

Section 1. Company will make annual payment to the Town in the amount of One Hundred Thousand Dollars ($100,000) commencing October 1, 2014 and renewing each October 1 during the term of this Agreement, which funds will be deposited in the Town of Niagara Capital Improvements Project for Belden Center Sewer and Drainage Improvements and applied toward outstanding debt for that project.

PARCEL ID 160.08-1-2

By: Jacqueline Siegmann, Principal Account Clerk
Town of Niagara  
7105 Lockport Road  
Niagara Falls, NY 14305  
Office of the Supervisor

TO:  Macerich Niagara, LLC  
     c/o The Macerich Company  
     P.O. Box 849  
     Carlsbad, CA 92018

DUE DATE: November 1, 2015  
DATE: 09/17/15

HOST COMMUNITY AGREEMENT - Capital Project 160.08 - 1-2

Section 1. Company will make annual payment to the Town in the amount of One Hundred Thousand Dollars ($100,000) commencing October 1, 2014 and renewing each October 1 during the term of this Agreement, which funds will be deposited in the Town of Niagara Capital Improvements Project for Belden Center Sewer and Drainage Improvements and applied toward outstanding debt for that project.

By: Jacqueline Slagmann  
   Principal Account Clerk
**BILL TO**
Macerich Niagara LLC, DBA Fashion outlets
P.O. Box 847
Carlsbad, CA 92018
Attn: Kevin Bruce

**REMIT PAYMENT TO**
County of Niagara
Real Property Tax Services
59 Park Avenue
Lockport, New York 14094
(716)439-7077

<table>
<thead>
<tr>
<th>DATE</th>
<th>INVOICE NUMBER</th>
<th>TAXABLE VALUE</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/28/2016</td>
<td>RPS 2016-00000079</td>
<td>2016 PILOT PAYMENT</td>
<td>02/29/2016</td>
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</tbody>
</table>

**SUMMARY OF CHARGES**

Credit Balance Forward: $(0.00)

Taxable Value: $6,175,400

Tax Rate 13.810715

Annual Payment Due

TOTAL AMOUNT DUE: $85,286.69

This Invoice is in accordance with your payment in lieu of tax agreement the Niagara County Industrial Development Agency.

SBL: 160.08-1-2

PLEASE DETACH AND RETURN WITH PAYMENT

**INVOICE: RPS 2016-00000079**

TOTAL AMOUNT DUE: $85,286.69

AMOUNT ENCLOSED:

**MAKE CHECKS PAYABLE TO:**
County of Niagara
Real Property Tax Services
59 Park Avenue
Lockport, NY 14094

**NIAGARA COUNTY RPS FOR:**
Macerich Niagara LLC, DBA Fashion outlets
Attn: Kevin Bruce
P.O. Box 847
Carlsbad, CA 92018
TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK
NIAGARA FALLS, N.Y.

7105 LOCKPORT ROAD
NIAGARA FALLS, NY 14305

To:
Fashion Outlets II, LLC
PO Box 847
Carlsbad CA 92018

January 29, 2016

Invoice
2016 Payment In Lieu of Taxes (PILOT)

Property Description: 160.08-1-2

Taxable Value: $6,175,400
Tax Rate $3.779444

Total Due $23,302.59

Due date: February 29, 2016

Make checks payable to: Town of Niagara

Mail payment to: Town of Niagara Supervisor’s Office
Jacqueline Siegmann
7105 Lockport Road
Niagara Falls NY 14305

This bill is invoiced in accordance with the payment in lieu of tax agreement between your company and the Industrial Development Agency.

A 5% penalty will be charged and an additional 1% penalty compounded per month if not paid by due date.