

**FASHION OUTLETS OF NIAGARA FALLS
TABLE OF CONTENTS**

County/Town Tax - Town of Niagara (1/1/2017 - 12/31/2017)

PARCEL	145.20-1-14	.....	PAGE	2
PARCEL	145.20-1-15	.....	PAGE	3
PARCEL	145.20-1-15.21	<i>New parcel acquired 9/2/16</i>	PAGE	4
PARCEL	Town of Niagara PILOT	.....	PAGE	5
PARCEL	County of Niagara PILOT	.....	PAGE	6

Niagara Wheatfield Central School District

PARCEL	145.20-1-15.21	<i>*New parcel prorated for 302 days (9/2/16 - 6/30/17)</i>	PAGE	7
PARCEL	145.20-1-15.21	Period 7/1/17 - 6/30/18	PAGE	8
PARCEL	School PILOT	Period 7/1/16 - 6/30/17	PAGE	9
PARCEL	School PILOT	Period 7/1/17 - 6/30/18	PAGE	10

Host Community Agreement

Host Community Agreement	Period 10/1/16 - 9/30/17	PAGE	11
Host Community Agreement	Period 10/1/17 - 9/30/18	PAGE	12
Community Charitable Contribution	Period 11/1/16 - 10/31/17	PAGE	13
Community Charitable Contribution	Period 11/1/17 - 10/31/18	PAGE	14

** Note: The Niagara Wheatfield Central School District Parcel 145.20-1-15.21 was acquired 9/2/2016 (proration: 121 days for 9/2/16 - 12/31/16 and 181 days for 1/1/17 - 6/30/17 = total 302 days)*

MAKE CHECKS PAYABLE TO:

Sylvia Virtuoso, Tax Collector
7105 Lockport Rd.- Town Hall
Niagara Falls, NY 14305
716-297-2150 Ext. 131

TO PAY IN PERSON, BRING TO:

M&T BANK (only accepts checks)
JAN. Pymts. Only -880 Military
TOWN HALL - Collects: 9am-3pm
JAN: Mon-Fri.; FEB: Thur & Fri
MAR: Fridays Only

Bill No. **003684**

Page No. 1 of 1

SWIS CODE: 293000

SBL#: 145.20-1-14

Address: 1900 Military Rd

Town of: Niagara

School: Niagara Wheatfield

Roll Sect. 8

Property Class: 452 - Nbh shop ctr

Parcel Acreage: 2.74

Bank Code

**Estimated State Aid: CNTY 38,032,038
TOWN 163,491**

**2017 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

* For Fiscal Year 01/01/2017 to 12/31/2017 * Warrant Date 12/13/2016

293000 145.20-1-14 003684

Fashion Outlets of Niagara
Ryan, LLC
PO Box 847
Carlsbad, CA 92018

TOTAL ASSESSED VALUE 837,400

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
Munici	837,400	CO/TOWN/SCH	1,495,357				

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value	Rates per \$1000 or per Unit	Tax Amount
NON-HOMESTEAD PARCEL					
2017 County Tax	77,594,813	1.9	0.00	13.246660	0.00
2017 Highway Tax	622,641	-6.2	0.00	3.460019	0.00
Niagara Fire TOTAL	448,800	-6.5	837,400.00	1.929786	1,616.00
Niagara Light TOTAL M	85,000	0.0	837,400.00	.353145	295.72
Niagara Sewer I TOTAL C	695,956	19.6	837,400.00	2.168156	1,815.61
Niagara Water Imp TOTAL C	120,299	-7.5	837,400.00	.477475	399.84
County Water Dist TOTAL C	4,871,975	1.0	837,400.00	1.042764	873.21

RECEIVED JAN - 3 2017

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2017	0.00	5,000.38
02/28/2017	50.00	5,050.38
03/31/2017	100.01	5,100.39

TOTAL TAXES DUE \$5,000.38

Last day to pay without penalty 01/31/2017

Taxes paid by _____ CA CH

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

**2017 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

Bill No. **003684**

Bank Code

293000 145.20-1-14

Town of: Niagara
School: Niagara Wheatfield
Property Address: 1900 Military Rd

RECEIVER'S STUB

Fashion Outlets of Niagara
Ryan, LLC
PO Box 847
Carlsbad, CA 92018

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2017	0.00	5,000.38
02/28/2017	50.00	5,050.38
03/31/2017	100.01	5,100.39

*** IMPORTANT NOTE ***
"If New York State financed its MEDICAID program like most states, the County property tax would go down by 56.35%"

TOTAL TAXES DUE \$5,000.38

Last day to pay without penalty 01/31/2017

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.

Taxes paid by _____ CA CH

Collection: Town & County 2017

Fiscal Year Start: 1/1/2017

Fiscal Year End: 12/31/2017

Warrant Date: 12/31/2016

Total Tax Due (minus penalties & interest) **\$118,043.47**

Tax Bill #	SWIS	Tax Map #	Status
003685	293000	145.20-1-15	Unpaid
Address	Municipality	School	
1900 Military Rd	Town of Niagara	Niagara Wheatfield	

Owners	Property Information	Assessment Information	
Macerich Niagara LLC	Roll Section: 8	Full Market Value:	35269286.00
Town of Niagara IDA	Property Class: Reg shop ctr	Total Assessed Value:	19750800.00
PO Box 847	Lot Size: 35.20	Uniform %:	56.00
Carlsbad, CA 92018			

Exemption	Amount
MUNICI	19750800.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NON-HOMESTEAD PARCEL		0.0000	0.000	0.00000000	\$0.00
2017 County Tax	77594813	1.9000	0.000	13.24666000	\$0.00
2017 Highway Tax	622641	-6.2000	0.000	3.46001900	\$0.00
Niagara fire	448800	-6.5000	19750800.000	1.92978600	\$38,114.82
Niagara light	85000	0.0000	19750800.000	0.35314500	\$6,974.90
Niagara sewer 1	695956	19.6000	19750800.000	2.16815600	\$42,822.82
Unpaid sewer		0.0000	0.000	0.00000000	\$83.00
Unpaid water		0.0000	0.000	0.00000000	\$22.00
Niagara water imp	120299	-7.5000	19750800.000	0.47747500	\$9,430.51
County water dist	4871975	1.0000	19750800.000	1.04276400	\$20,595.42

Total Taxes: \$118,043.47

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2017	\$118,043.47	\$0.00	\$0.00	\$118,043.47
Feb 01	Feb 28, 2017	\$118,043.47	\$1,180.43	\$0.00	\$119,223.90
Mar 01	Mar 31, 2017	\$118,043.47	\$2,360.87	\$0.00	\$120,404.34

Estimated State Aid - Type	Amount
County	38032038.00
Town	163491.00

MAKE CHECKS PAYABLE TO:

Sylvia Virtuoso, Tax Collector
7105 Lockport Rd.- Town Hall
Niagara Falls, NY 14305
716-297-2150 Ext. 131

TO PAY IN PERSON, BRING TO:

M&T BANK (only accepts checks)
JAN. Pymts. Only -880 Military
TOWN HALL - Collects: 9am-3pm
JAN: Mon-Fri.; FEB: Thur & Fri
MAR: Fridays Only

Bill No. **000992**

Page No. 1 of 1

SWIS CODE: 293000

SBL #: 145.20-1-15.21

Address: 1805 Fashion Outlet Blvd

Town of: Niagara

School: Niagara Wheatfield

Roll Sect. 1

Property Class: 534 - Social org.

Parcel Acreage: 1.90

Bank Code

**Estimated State Aid: CNTY 38,032,038
TOWN 163,491**

**2017 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

* For Fiscal Year 01/01/2017 to 12/31/2017 * Warrant Date 12/13/2016

293000 145.20-1-15.21 000992

FON Adjacent LLC
PO Box 847
Carlsbad, CA 92018

RECEIVED JAN - 3 2017

TOTAL ASSESSED VALUE 388,400

Exemption Value Tax Purpose Full Value Estimate Exemption Value Tax Purpose Full Value Estimate

PROPERTY TAXES

<u>Taxing Purpose</u>		<u>Total Tax Levy</u>	<u>% Change From Prior Year</u>	<u>Taxable Assessed Value</u>	<u>Rates per \$1000 or per Unit</u>	<u>Tax Amount</u>
NON-HOMESTEAD PARCEL						
2017 County Tax		77,594,813	1.9	388,400.00	13.246660	5,145.00
2017 Highway Tax		622,641	-6.2	388,400.00	3.460019	1,343.87
Niagara Fire	TOTAL	448,800	-6.5	388,400.00	1.929786	749.53
Niagara Light	TOTAL M	85,000	0.0	388,400.00	.353145	137.16
Niagara Sewer 1	TOTAL C	695,956	19.6	388,400.00	2.168156	842.11
Niagara Water Imp	TOTAL C	120,299	-7.5	388,400.00	.477475	185.45
County Water Dist	TOTAL C	4,871,975	1.0	388,400.00	1.042764	405.01

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 01/31/2017	0.00	8,808.13
02/28/2017	88.08	8,896.21
03/31/2017	176.16	8,984.29

TOTAL TAXES DUE \$8,808.13

Last day to pay without penalty 01/31/2017

Taxes paid by _____ CA CH

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

**2017 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

Bill No. **000992**

Bank Code

293000 145.20-1-15.21

Town of: Niagara
School: Niagara Wheatfield
Property Address: 1805 Fashion Outlet Blvd

FON Adjacent LLC
PO Box 847
Carlsbad, CA 92018

RECEIVER'S STUB

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 01/31/2017	0.00	8,808.13
02/28/2017	88.08	8,896.21
03/31/2017	176.16	8,984.29

*** IMPORTANT NOTE ***
"If New York State financed its MEDICAID program like most states, the County property tax would go down by 56.35%

TOTAL TAXES DUE \$8,808.13

Last day to pay without penalty 01/31/2017

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.

Taxes paid by _____ CA CH

TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK
NIAGARA FALLS, N.Y.

7105 LOCKPORT ROAD
NIAGARA FALLS, NY 14305



PHONE: (716) 297-2150
FAX: (716) 297-9262
www.townofniagara.com

To:
Macerich Niagara LLC
Att: Dawn O'Callaghan
P.O. Box 847
Carlsbad, CA 92018

January 17, 2017

Invoice
2017 Payment in Lieu of Taxes (PILOT)

Property Description: 145.20-1-14 & 145.20-1-15 - 1900 Military Road
Town of Niagara

Taxable Value: \$ 15,000,000
Tax Rate \$3.460019

Total Due \$ 51,900.29

Due date: February 17, 2017

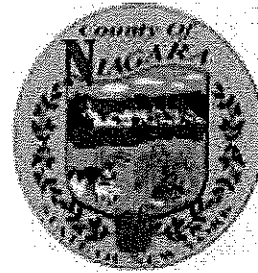
Make checks payable to: **Town of Niagara**

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.

Niagara County Real Property Tax Services
59 Park Avenue
Lockport, New York 14094



Bill To:
Macerich Niagara LLC, DBA Fashion Outlets Phase II
P.O. Box 847
Carlsbad, CA 92018
Attn: Dawn Plouffe-O'Callaghan

Invoice RPS 2017-00000084
Due Date – 03/15/2017

2017 PILOT PAYMENT

Assessed Value : \$20,588,200
Calculated Value Per PILOT: \$15,000,000

SBL: 145.20-1-14; 145.20-1-15

Payment Due

Calculated Value x Tax Rate/1000

Tax Rate

13.24666 Annual Payment Due \$198,699.90

TOTAL \$198,699.90

This invoice is in accordance with your payment in lieu of tax agreement with the Niagara County IDA.

*Please detach and return with payment

INVOICE: RPS 2017-00000084

SBL: 145.20-1-14; 145.20-1-15

**Macerich Niagara LLC, DBA Fashion Outlets
Phase II**

\$198,699.90

MAKE CHECKS PAYABLE TO: *Niagara County Treasurer*

ATTN: SK

Tax Bill Receipt

888 3030699

Tax Map No. 293000 145.20-1-15.21 Location 1805 Fashion Outlet Blvd Dimensions 0.00 by 0.00 1.90 Acres	School Dist 293001 Niagara Wheatfield Tax & Finance School District Code 438 Prop Class 534 Addl Desc Elks Club Town of Wheatfield, PO Box 2820, Buffalo, New York 14240-2820
O Niagara Falls Lodge #346 w 1805 Factory Outlet Blvd n Niagara Falls, NY 14304 e r Macerich Company	Bill # 003724 Roll Section 1 Bnk Cd Account No. Mortgage NO. Assessed Value 388,400 Full Market Value 693,571 Uniform Percent of Value 56.00%

Levy Description	Tax Levy +/-	Tax Value	Tax Rate	Tax Amount
2016-17 School Tax	31,960,121 0.0%	388,400N	39.776904	15449.35
Land \$147600 Imp \$240800				
Tax due date: 10/3/2016				
	<div style="border: 1px solid black; padding: 2px; width: fit-content;"> REVIEWED By DRTT at 7:40 pm, Oct 31, 2016 </div> Macerich Company			

<<< This is not a Tax Bill >>> Tax Amount Due: \$15,449.35

Date	Application of Payment(s) Against this Bill			Total Paid
	Taxes	Penalty	Surcharge	
09/13/2016	\$15,449.35	\$0.00	\$0.00	\$15,449.35

Payment Details			
09/13/2016	IMPORT FILE	IMPORT FILE	15449.35 IMPORT FILE
** Details shown may cover payment of multiple bills. **			

MAIL CHECKS PAYABLE TO:

BECKY ASHBY, TAX COLLECTOR
NIAGARA WHEATFIELD CSD
P.O. BOX 2820
BUFFALO, NY 14240-2820
(716) 215-3027

TO PAY IN PERSON

M & T BANK - 880 Military Rd.
Nia Falls NY No cash accepted
Checks or money orders only
or mail payments. No in person
payments accepted at school.

Bill No. **002437**
Page No. 1 of 1

SWIS: 293000

SBL #: 145.20-1-15.21

Address: 1805 Fashion Outlet Blvd

Town of: Niagara

School: Niagara Wheatfield

438

Roll Sect. 1

Property Class: 534 - Social org.

Parcel Acreage: 1.90

Bank Code

Estimated State Aid: SCHL 33,244,265

**2017-2018 SCHOOL TAX
NIAGARA WHEATFIELD CSD**

* For Fiscal Year 07/01/2017 to 06/30/2018 * Warrant Date 09/01/2017

293000 145.20-1-15.21 002437

FON Adjacent LLC
PO Box 847
Carlsbad, CA 92018

TOTAL ASSESSED VALUE 388,400

Exemption Value Tax Purpose Full Value Estimate Exemption Value Tax Purpose Full Value Estimate

PROPERTY TAXES

<u>Taxing Purpose</u>	<u>Total Tax Levy</u>	<u>% Change From Prior Year</u>	<u>Taxable Assessed Value or Units</u>	<u>Rates per \$1000 or per Unit</u>	<u>Tax Amount</u>
NON-HOMESTEAD PARCEL					
Town Of Niagara					
2017-18 School Tax	32,178,516	0.7	388,400.00	39.079349	15,178.42

No Penalty Sept. 1 to Oct. 2 - 2% penalty Oct. 3 to Nov. 3
Pay in person only at M&T Bank - 880 Military Rd. Niagara Falls
24 Hr deposit box located in left drive thru at bank - NO CASH
USPS postmark is final. After Nov. 3 - Call County Treasurer
for relievied amount 716-439-7007 No payments accepted at School

SCHOOL TAX

RECEIVED SEP 08 2017

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 10/02/2017	0.00	15,178.42
11/03/2017	303.57	15,481.99

TOTAL TAXES DUE \$15,178.42

Last day to pay without penalty 10/02/2017

Taxes paid by _____ CA CH

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

**2017-2018 SCHOOL TAX
NIAGARA WHEATFIELD CSD**

Bill No. **002437**

Bank Code

293000 145.20-1-15.21

Town of: Niagara
School: Niagara Wheatfield
Property Address: 1805 Fashion Outlet Blvd

FON Adjacent LLC
PO Box 847
Carlsbad, CA 92018

RECEIVER'S STUB

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 10/02/2017	0.00	15,178.42
11/03/2017	303.57	15,481.99

SCHOOL TAX

TOTAL TAXES DUE \$15,178.42

Last day to pay without penalty 10/02/2017

**RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT.
FOR A RECEIPT OF PAYMENT, PLACE CHECK MARK IN THIS BOX []**

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
Property Identification: 145.20-1-14 & 145.20-1-15
Taxable Assessment: \$ 15,000,000.00
Tax Rate: 39.776904

Current Amount Due: \$ 596,653.56

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**

Niagara Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

RECEIVED SEP 08 2017

INVOICE

2017-2018 Payment in Lieu of Taxes

Niagara

Invoice Date: September 1, 2017
Invoiced To: Fashion Outlets -
Property Identification: 145.20-1-14 & 145.20-1-15
Taxable Assessment: \$ 15,000,000.00
Tax Rate: 39.079349

Current Amount Due: \$ 586,190.24 - CSD

According to the PILOT agreement there is a 5% penalty for not paying by October 2, 2017. After October 2, 2017 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: Jody Darlak
PILOT Payment
Niagara Wheatfield CSD
PO Box 309
Sanborn, NY 14132-0309

Make checks payable to **Treasurer, Niagara Wheatfield CSD**

***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 847
Carlsbad, CA 92018

For the period 10/1/16 - 9/30/17

DUE DATE: November 1, 2016

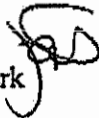
DATE: 09/14/16

HOST COMMUNITY AGREEMENT

Section 1. Macerich Niagara LLC will make payment to the Town of Niagara in the amount of Two Hundred Thousand Dollars (\$200,000) commencing October 1, 2011 and renewing each October 1 during the term of this Agreement, which funds will be distributed to the Town of Niagara Community Center and Park.

PARCEL ID - 145.20-1-14 & 15

By: Jacqueline Siegmann
Principal Account Clerk



***Town of Niagara
7105 Lockport Road
Niagara Falls, NY 14305
Office of the Supervisor***

RECEIVED SEP 12 2017

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

For the period 10/1/17 - 9/30/18

DUE DATE: November 1, 2017

DATE: 09/07/17

HOST COMMUNITY AGREEMENT - *Capital Project*

Section 1. Macerich Niagara LLC will make payment to the Town of Niagara in the amount of Two Hundred Thousand Dollars (\$200,000) commencing October 1, 2011 and renewing each October 1 during the term of this Agreement, which funds will be distributed to the Town of Niagara Community Center and Park.

PARCEL ID – 145.20-1-14 & 15

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 847
Carlsbad, CA 92018

For the period 11/1/16 - 10/31/17

DUE DATE: November 1, 2016

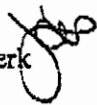
DATE: 09/14/16

HOST COMMUNITY AGREEMENT

Section 2. Macerich Niagara LLC will make an additional voluntary contribution of Fifty Thousand Dollars (\$50,000) for each twelve-month period commencing November 1, 2011 and renewing each November 1 thereafter during the term of this Agreement. Funds provided by Company will be used to support charitable and community organizations available to the residents of the Town of Niagara.

PARCEL ID 145.20-1-14 & 15

By: Jacqueline Siegmann
Principal Account Clerk



**Town of Niagara
7105 Lockport Road
Niagara Falls, NY 14305
Office of the Supervisor**

RECEIVED SEP 12 2017

RECEIVED SEP 12 2017

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

For the period 11/1/17 - 10/31/18

DUE DATE: November 1, 2017

DATE: 09/07/17

HOST COMMUNITY AGREEMENT - *Trust Agency*

Section 2. Macerich Niagara LLC will make an additional voluntary contribution of Fifty Thousand Dollars (\$50,000) for each twelve-month period commencing November 1, 2011 and renewing each November 1 thereafter during the term of this Agreement. Funds provided by Company will be used to support **charitable and community** organizations available to the residents of the Town of Niagara.

PARCEL ID 145.20-1-14 & 15

By: Jacqueline Siegmann
Principal Account Clerk

