

FASHION OUTLETS OF NIAGARA FALLS

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2018 REAL ESTATE TAX BILLS

County/Town Tax - Town of Niagara

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Niagara Wheatfield Central School District

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1/8/2018

Print Bill

Collection: Town & County 2018

Fiscal Year Start: 1/1/2018

Fiscal Year End: 12/31/2018

Warrant Date: 12/12/2017

Total Tax Due (minus penalties & interest) \$127,473.61

Tax Bill #	SWIS	Tax Map #	Status
003728	293000	145.20-1-15	Unpaid
Address	Municipality	School	
1900 Military Rd	Town of Niagara	Niagara Wheatfield	

Owners

Macerich Niagara LLC
Town of Niagara IDA
PO Box 847
Carlsbad, CA 92018

Property Information

Roll Section: 8
Property Class: Reg shop ctr
Lot Size: 35.20

Assessment Information

Full Market Value: 35269286.00
Total Assessed Value: 19750800.00
Uniform %: 56.00

Exemption	Amount
MUNICI	19750800.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NON-HOMESTEAD PARCEL		0.0000	0.000	0.000000000	\$0.00
2018 County Tax	79517122	2.5000	0.000	12.97052500	\$0.00
2018 Highway Tax	672898	8.1000	0.000	3.63718300	\$0.00
Niagara fire	533800	18.9000	19750800.000	2.28416400	\$45,114.07
Niagara light	85000	0.0000	19750800.000	0.36376300	\$7,184.61
Niagara sewer l	737716	6.0000	19750800.000	2.30736800	\$45,572.36
Niagara water imp	119734	-0.5000	19750800.000	0.48449200	\$9,569.10
County water dist	4964543	1.9000	19750800.000	1.01431200	\$20,033.47

Total Taxes: \$127,473.61

FULL PAYMENT OPTION

From: To: Tax Amount Penalty Notice Fee Total Due

http://egov.basgov.com/niagara/tax_bill.aspx?%2b6WtpVUpTpwSwZaLRQ0tQEYTAooqwy

1/8/2018

Print Bill

Collection: Town & County 2018

Fiscal Year Start: 1/1/2018

Fiscal Year End: 12/31/2018

Warrant Date: 12/12/2017

Total Tax Due (minus penalties & interest) \$5,404.66

Tax Bill #	SWIS	Tax Map #	Status
003727	293000	145.20-1-14	Unpaid
Address	Municipality	School	
1900 Military Rd	Town of Niagara	Niagara Wheatfield	

Owners

Macerich Niagara LLC
Town of Niagara IDA
PO Box 847
Carlsbad, CA 92018

Property Information

Roll Section: 8
Property Class: Nbh shop ctr
Lot Size: 2.74

Assessment Information

Full Market Value: 1495357.00
Total Assessed Value: 837400.00
Uniform %: 56.00

Exemption	Amount
MUNICI	837400.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NON-HOMESTEAD PARCEL		0.0000	0.000	0.00000000	\$0.00
2018 County Tax	79517122	2.5000	0.000	12.97052500	\$0.00
2018 Highway Tax	672898	8.1000	0.000	3.63718300	\$0.00
Niagara fire	533800	18.9000	837400.000	2.28416400	\$1,912.76
Niagara light	85000	0.0000	837400.000	0.36376300	\$304.62
Niagara sewer l	737716	6.0000	837400.000	2.30736800	\$1,932.19
Niagara water imp	119734	-0.5000	837400.000	0.48449200	\$405.71
County water dist	4964543	1.9000	837400.000	1.01431200	\$849.38

Total Taxes: \$5,404.66

FULL PAYMENT OPTION

From: To: Tax Amount Penalty Notice Fee Total Due

http://egov.basgov.com/niagara/tax_bill.aspx?hhRgJODp1gD6%2bQG64m6X57BbS%2bX53%2f

1/2

MAKE CHECKS PAYABLE TO:

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

TO PAY IN PERSON, BRING TO:

M&T BANK - 880 Military Rd.
- January Payments Only -
TOWN HALL - Collects: 9am-3pm
JAN: Mon-Fri.; FEB: Thur & Fri
MAR: Fridays Only

Bill No. **002807**

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 39,619,919
TOWN 183,318

2018 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK

* For Fiscal Year 01/01/2018 to 12/31/2018 * Warrant Date 12/12/2017

293000 145.20-1-15.21**002807**

FON Adjacent LLC
PO Box 847
Carlsbad, CA 92018

RECEIVED JAN 03 2018**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					
2018 County Tax	79,517,122	2.5	388,400.00	12.970525	5,037.75
2018 Highway Tax	672,898	8.1	388,400.00	3.637183	1,412.68
Niagara Fire	533,800	18.9	388,400.00	2.284164	887.17
Niagara Light	85,000	0.0	388,400.00	.363763	141.29
Niagara Sewer 1	737,716	6.0	388,400.00	2.307368	896.18
Niagara Water Imp	119,734	-0.5	388,400.00	.484492	188.18
County Water Dist	4,964,543	1.9	388,400.00	1.014312	393.96

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 01/31/2018	0.00	8,957.21
02/28/2018	89.57	9,046.78
04/02/2018	179.14	9,136.35

TOTAL TAXES DUE \$8,957.21

Last day to pay without penalty 01/31/2018

Taxes paid by _____ CA CH

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

2018 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK

Bill No. **002807**

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: 01/31/2018	0.00	8,957.21
02/28/2018	89.57	9,046.78
04/02/2018	179.14	9,136.35

*** IMPORTANT NOTE ***

"If New York State financed its
MEDICAID program like most
states, the County property tax
would go down by 55.02 %"

TOTAL TAXES DUE \$8,957.21

Last day to pay without penalty 01/31/2018

**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

Jan. 18. 2018 3:27PM

Escrow 3600
No. 2114 P. 3

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 19, 2018

Invoice
2018 Payment In Lieu of Taxes (PILOT)

Property Description: 145.20-1-14 & 15 - 1900 Military Rd

Taxable Value: \$ 15,000,000
Tax Rate \$ 3.637183

Total Due \$ 54,557.75 ✓

Due date: February 20, 2018

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

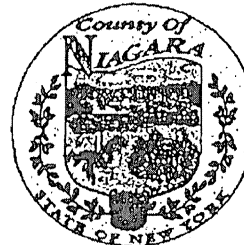
This bill is invoiced in accordance with the payment in lieu of tax agreement between your company and the Industrial Development Agency.

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

Escrow

3600



Bill To:

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

2018 PILOT PAYMENT

Invoice RPS 2018-00000053

Due Date - 03/01/2018

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

8.898018

Annual Payment Due

\$194,557.88

TOTAL

\$194,557.88

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

*Please detach and return with payment

INVOICE: RPS 2018-00000053

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

Macerich Niagara LLC,
dba Fashion Outlets Phase II

\$194,557.88

MAKE CHECKS PAYABLE TO: Niagara County Treasurer

Niagara Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

INVOICE**2018-2019 Payment in Lieu of Taxes**

Niagara

Invoice Date: September 3, 2018

Invoiced To: Fashion Outlets

Property Identification: 145.20-1-14 & 145.20-1-15

Taxable Assessment: \$ 15,000,000.00

Tax Rate: 38.800835

Current Amount Due: \$ 582,012.53 ✓

According to the PILOT agreement there is a 5% penalty for not paying by
October 5, 2018. After October 5, 2018 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

Niagara Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

RECEIVED SEP 11 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

→ 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

3600

ESC

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

<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Full Value Estimate</u>	<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Full Value Estimate</u>
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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>
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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 relieved 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**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

2237

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. **002433**

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 33,302,353

**2018-2019 SCHOOL TAX
 NIAGARA WHEATFIELD CSD**

* For Fiscal Year 07/01/2018 to 06/30/2019

* Warrant Date 09/01/2018

293000	145.20-1-15.21	002433
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FON Adjacent LLC
 PO Box 847
 Carlsbad, CA 92018

TOTAL ASSESSED VALUE	388,400
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<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Full Value Estimate</u>	<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Full Value Estimate</u>
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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					
2018-19 School Tax	32,979,761	2.5	388,400.00	38.800835	15,070.24
No Penalty Sept. 3 to Oct. 5 - 2% penalty Oct. 6 to Nov. 5					
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 last collection day, Nov. 5					
call Niagara County Treasurer (716)439-7007					

SCHOOL TAX

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 10/05/2018	0.00	15,070.24
11/05/2018	301.40	15,371.64

TOTAL TAXES DUE \$15,070.24*Last day to pay without penalty 10/05/2018*

Taxes paid by _____ CA CH

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

**2018-2019 SCHOOL TAX
 NIAGARA WHEATFIELD CSD**

Bill No. **002433**

Bank Code

293000 145.20-1-15.21**RECEIVER'S STUB**

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 10/05/2018	0.00	15,070.24
11/05/2018	301.40	15,371.64

SCHOOL TAX

TOTAL TAXES DUE \$15,070.24*Last day to pay without penalty 10/05/2018*

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

Taxes paid by _____ CA CH

2265

*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


→ DUE DATE: November 1, 2017

DATE: 09/07/17

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

3600

ESC

***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

DUE DATE: November 1, 2018

DATE: 09/11/18

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

RECEIVED SEP 14 2017

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


→ DUE DATE: November 1, 2017

DATE: 09/07/17

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

3000

ESC

***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

DUE DATE: November 1, 2018

DATE: 09/11/18

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.

Please make check payable to:

Hodgeson Russ Trustee for Fashion Outlet
The Fashion Outlet Fund
c/o 7105 Lockport Road
Niagara Falls, NY 14305

PARCEL ID 145.20-1-14 & 15

By: Jacqueline Siegmann
Principal Account Clerk

FASHION OUTLETS OF NIAGARA FALLS
2018 ADJUSTMENT BILLING
Real Estate Tax Summary

Fiscal Yr	All Parcels	Assessed Amount	Total Tax Expense
<u>County/Town Tax - Town of Niagara</u>			
Water/Sewer/Fire Taxes			
2018	Parcel 145.20-1-15	127,473.61	127,473.61
2018	Parcel 145.20-1-14	5,404.66	5,404.66
2018	Parcel 145.20-1-15.21	8,957.21	8,957.21
2018	Town of Niagara PILOT	54,557.75	54,557.75
2018	County of Niagara PILOT	194,557.88	194,557.88
<u>Niagara Wheatfield Central School District</u>			
2018 - 2019	PILOT	582,012.53	291,006.27
2017 - 2018	PILOT	586,190.24	293,095.12
2017 - 2018	Parcel 145.20-1-15.21	15,178.42	7,589.21
2018 - 2019	Parcel 145.20-1-15.21	15,070.24	7,535.12
2017	Host Community Agreement	200,000.00	150,000.00
2018	Host Community Agreement	200,000.00	50,000.00
2017	Community Charitable Contribution	50,000.00	41,666.67
2018	Community Charitable Contribution	50,000.00	8,333.33
Total Taxes			1,240,176.83
Consulting Costs			13,892.79
Total 2018 Real Estate Tax Expense			1,254,069.62