

FASHION OUTLETS OF NIAGARA FALLS (3600 & 3605)
2020 Final Adjustment Billing
Real Estate Tax Summary

Fiscal Yr	All Parcels*	Period	Assessed Value	Assessed Amount	Total Tax Expense
<u>County/Town Tax - Town of Niagara</u>					
Water/Sewer/Fire Taxes					
2020	Parcel 145.20-1-15	1/1/20 - 12/31/20	19,750,800	137,294.16	137,294.16
2020	Parcel 145.20-1-14	1/1/20 - 12/31/20	837,400	5,821.03	5,821.03
2020	** Parcel 145.20-1-15.21	1/1/20 - 12/31/20	388,400	9,392.16	9,392.16
2020	Town of Niagara PILOT	1/1/20 - 12/31/20	15,000,000	67,653.26	67,653.26
2020	County of Niagara PILOT	1/1/20 - 12/31/20	15,000,000	190,802.13	190,802.13
<u>Niagara Wheatfield Central School District</u>					
2020 - 2021	PILOT* (Combined both Parcels)	7/1/20 - 6/30/21	15,000,000	602,311.53	301,155.77
2019 - 2020	PILOT* (Combined both Parcels)	7/1/19 - 6/30/20	15,000,000	572,718.11	286,359.06
2019 - 2020	** Parcel 145.20-1-15.21	7/1/19 - 6/30/20	388,400	14,829.58	7,414.79
2020 - 2021	** Parcel 145.20-1-15.21	7/1/20 - 6/30/21	147,600	5,926.75	2,963.38
2020	Host Community Agreement	10/1/20 - 9/30/21		200,000.00	50,000.00
2019	Host Community Agreement	10/1/19 - 9/30/20		200,000.00	150,000.00
2020	Community Charitable Contribution	11/1/20 - 10/31/21		50,000.00	8,333.33
2019	Community Charitable Contribution	11/1/19 - 10/31/20		50,000.00	41,666.67
Total Taxes					1,258,855.73
Consulting Costs					-
Total Real Estate Tax Expense					1,258,855.73

TAX SUMMARY

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

Macerich Niagara LLC DBA Fashion Outlets Phase II
Real Estate Department
PO Box 4085
Santa Monica, CA 90411

2020 PILOT PAYMENT

Due March 1, 2020

Invoice RPS 2020-00000046

Assessed Value : \$12,500,000
Calculated Value Per PILOT: \$6,175,400

SBL: 160.08-1-2

Payment Due

Calculated Value x Tax Rate/1000

Tax Rate

12.720142 Annual Payment Due

\$190,802.13

TOTAL

\$190,802.13

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 2020-00000046

Macerich Niagara LLC DBA Fashion Outlets
Phase II
SBL: 160.08-1-2

\$190,802.13

MAKE CHECKS PAYABLE TO: *Niagara County Treasurer*

Mail to: Niagara County Real Property Tax Services
Philo J. Brooks Building
59 Park Avenue
Lockport, NY 14094

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

JAN 14 2020

7105 LOCKPORT ROAD
NIAGARA FALLS, NY 14305



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

Macerich Niagara
Attn Darlene
P.O. Box 4085
Santa Monica, CA 90411

January 10, 2020

INVOICE

2020 PAYMENT IN LIEU OF TAXES FOR THE TOWN OF NIAGARA

Property Description: 145.20-1-14 & 15

Taxable Value: 15,000,000.00

Tax Rate: 4.510217

AMOUNT DUE: 67,653.26

PAYMENT DUE UPON RECEIPT

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

Mail payment to: Town of Niagara Supervisors Office
Attn: Jacqueline Siegmann
7105 Lockport Road
Niagara Falls, NY 14305

A 5% penalty will be added if not paid by February 14, 2020 and there will be an additional 1% penalty which will continue to be compounded thereafter at the rate of 1% per month.

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

Collection: Town & County 2020

Fiscal Year Start: 1/1/2020

Fiscal Year End: 12/31/2020

Warrant Date: 12/10/2019

Total Tax Due (minus penalties & interest) \$137,294.16

Tax Bill #	SWIS	Tax Map #	Status
003716	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: 36575556.00
Town of Niagara IDA	Property Class: Reg shop ctr	Total Assessed Value: 19750800.00
RET Dept	Lot Size: 35.20	Uniform %: 54.00
PO Box 4085		
Santa Monica, CA 90411		

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
2020 County Tax	83601219	2.4000	0.000	12.72014200	\$0.00
2020 Highway Tax	845606	13.9000	0.000	4.51021700	\$0.00
Niagara fire	615000	3.0000	19750800.000	2.57706000	\$50,899.00
Niagara light	95000	-13.7000	19750800.000	0.39812900	\$7,863.37
Niagara sewer 1	635800	5.0000	19750800.000	1.96336400	\$38,778.01
Niagara water imp	254131	3.7000	19750800.000	0.99169700	\$19,586.81
County water dist	5210453	3.0000	19750800.000	1.02107100	\$20,166.97

Total Taxes: \$137,294.16

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2020	\$137,294.16	\$0.00	\$0.00	\$137,294.16
Feb 01	Mar 02, 2020	\$137,294.16	\$1,372.94	\$0.00	\$138,667.10
Mar 03	Mar 31, 2020	\$137,294.16	\$2,745.88	\$0.00	\$140,040.04

Estimated State Aid - Type	Amount
County	49799589.00
Town	343321.00

Mail Payments To:
Sylvia Virtuoso

3600

Collection: Town & County 2020

Fiscal Year Start: 1/1/2020

Fiscal Year End: 12/31/2020

Warrant Date: 12/10/2019

Total Tax Due (minus penalties & interest) \$5,821.03

Tax Bill #	SWIS	Tax Map #	Status
003715	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 4085
 Santa Monica, CA 90411

Property Information

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

Assessment Information

Full Market Value: 1550741.00
 Total Assessed Value: 837400.00
 Uniform %: 54.00

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
2020 County Tax	83601219	2.4000	0.000	12.72014200	\$0.00
2020 Highway Tax	845606	13.9000	0.000	4.51021700	\$0.00
Niagara fire	615000	3.0000	837400.000	2.57706000	\$2,158.03
Niagara light	95000	-13.7000	837400.000	0.39812900	\$333.39
Niagara sewer 1	635800	5.0000	837400.000	1.96336400	\$1,644.12
Niagara water imp	254131	3.7000	837400.000	0.99169700	\$830.45
County water dist	5210453	3.0000	837400.000	1.02107100	\$855.04

Total Taxes: \$5,821.03

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Jan 31, 2020	\$5,821.03	\$0.00	\$0.00	\$5,821.03 /
Feb 01	Mar 02, 2020	\$5,821.03	\$58.21	\$0.00	\$5,879.24
Mar 03	Mar 31, 2020	\$5,821.03	\$116.42	\$0.00	\$5,937.45

Estimated State Aid - Type	Amount
County	49799589.00
Town	343321.00

Mail Payments To:

Niagara Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

INVOICE

2019-2020 Payment in Lieu of Taxes

Niagara

Invoice Date: September 6, 2019

Invoiced To: Fashion Outlets

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

Taxable Assessment: \$ 15,000,000.00

Tax Rate: 38.181207

Current Amount Due: \$ 572,718.11 ✓

According to the PILOT agreement there is a 5% penalty for not paying by October 4, 2019. After October 5, 2019 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

Niagara Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

INVOICE

2020-2021 Payment in Lieu of Taxes

Niagara

Invoice Date: September 1, 2020

Invoiced To: Fashion Outlets

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

Taxable Assessment: \$ 15,000,000.00

Tax Rate: 40.154102

Current Amount Due: \$ 602,311.53

According to the PILOT agreement there is a 5% penalty for not paying by September 30, 2020. After October 1, 2020 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
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

Office of the Supervisor

TO: Macerich Niagara, LLC
c/o The Macerich Company
P.O. Box 4085
Santa Monica, CA 90411


DUE DATE: November 1, 2019

DATE: 09/04/19

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
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

Office of the Supervisor

TO: Macerich Niagara, LLC
c/o The Macerich Company
P.O. Box 4085
Santa Monica, CA 90411

DUE DATE: November 1, 2019

DATE: 09/04/19

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 Siegmman
Principal Account Clerk

3600

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 at Bank
Town Hall - Mon-Fri : 9am-3pm
ALL BILLS & RECEIPTS ONLINE
www.townofniagara.com

Bill No. **002800**

Page No. 1 of 1

**2020 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

* For Fiscal Year 01/01/2020 to 12/31/2020 * Warrant Date 12/10/2019

293000 145.20-1-15.21 002800

FON Adjacent LLC
The Macerich Co
401 Wilshire Blvd Ste 700
Santa Monica, CA 90401

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 49,799,589
TOWN 343,321**

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					
2020 County Tax	83,601,219	2.4	388,400.00	12.720142	4,940.50
2020 Highway Tax	845,606	13.9	388,400.00	4.510217	1,751.77
Niagara Fire TOTAL	615,000	3.0	388,400.00	2.577060	1,000.93
Niagara Light TOTAL M	95,000	-13.7	388,400.00	.398129	154.63
Niagara Sewer 1 TOTAL C	635,800	5.0	388,400.00	1.963364	762.57
Niagara Water Imp TOTAL C	254,131	3.7	388,400.00	.991697	385.18
County Water Dist TOTAL C	5,210,453	3.0	388,400.00	1.021071	396.58

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 01/31/2020	0.00	9,392.16
03/02/2020	93.92	9,486.08
03/31/2020	187.84	9,580.00

TOTAL TAXES DUE \$9,392.16

Last day to pay without penalty 01/31/2020

Taxes paid by _____ CA CH

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

**2020 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

Bill No. **002800**

Bank Code

293000 145.20-1-15.21

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

FON Adjacent LLC
The Macerich Co
401 Wilshire Blvd Ste 700
Santa Monica, CA 90401

RECEIVER'S STUB

<u>PENALTY SCHEDULE</u>	<u>Penalty/Interest</u>	<u>Total Due</u>
Pay By: 01/31/2020	0.00	9,392.16
03/02/2020	93.92	9,486.08
03/31/2020	187.84	9,580.00

*** IMPORTANT NOTE ***
"If New York State financed its
MEDICAID program like most
states, the County property tax
would go down by 51.91%

TOTAL TAXES DUE \$9,392.16

Last day to pay without penalty 01/31/2020

**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

755

MAKE CHECKS PAYABLE TO:

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

TO PAY IN PERSON

M & T BANK - 880 Military Rd.
 Niagara Falls NY Check or
 money orders only No Cash
 accepted at bank. No in person
 payments accepted at school.

Bill No. 002432

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 34,093,342

2019-2020 SCHOOL TAX**NIAGARA WHEATFIELD CSD**

* For Fiscal Year 07/01/2019 to 06/30/2020

* Warrant Date 09/01/2019

293000	145.20-1-15.21	002432
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FON Adjacent LLC
 The Macerich Co
 401 Wilshire Blvd Ste 700
 Santa Monica, CA 90401

TOTAL ASSESSED VALUE	388,400
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Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
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PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
NON-HOMESTEAD PARCEL					
Town Of					
Niagara					
2019-20 School Tax	33,543,714	1.7	388,400.00	38.181207	14,829.58
No Penalty Sept. 1 to Oct. 4 - 2% penalty Oct. 5 to Nov. 4, 2019					
Pay in person only at M&T Bank - 880 Military Rd. Niagara Falls					
24 Hr deposit box located in left drive thru lane at bank					
No cash USPS postmark is Final After Nov 4 no payments accepted at school -call Niagara County Treasurer at (716)439-7007					

SCHOOL TAX**PAYMENT SCHEDULE**

Pay By:	Penalty:	Total Due
10/04/2019		14,829.58
11/04/2019	296.59	15,126.17

TOTAL TAXES DUE \$14,829.58

Last day to pay without penalty 10/04/2019

Taxes paid by _____ CA CH

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

2019-2020 SCHOOL TAX
NIAGARA WHEATFIELD CSD

Bill No. 002432

Bank Code

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

RECEIVER'S STUB

293000 145.20-1-15.21

FON Adjacent LLC
 The Macerich Co
 401 Wilshire Blvd Ste 700
 Santa Monica, CA 90401

PAYMENT SCHEDULE

Pay By:	Penalty:	Total Due
10/04/2019		14,829.58
11/04/2019	296.59	15,126.17

SCHOOL TAX**TOTAL TAXES DUE \$14,829.58**

Last day to pay without penalty 10/04/2019

RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT.☐ PLEASE CHECK BOX IF RETURN RECEIPT IS REQUESTED.

Taxes paid by _____ CA CH

2245

2/10/25