

**FASHION OUTLETS OF NIAGARA FALLS EXPANSION**  
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**Fashion Outlets of Niagara Falls Expansion  
Real Estate Tax Summary  
Tax Year 2020**

<b>Fiscal Yr</b>	<b>Parcel / Description</b>	<b>Period</b>	<b>Assessed Amount</b>	<b>Total Tax Expense</b>
<b><u>School Tax - Niagara Wheatfield Central School District:</u></b>				
2019 - 2020	PILOT 160.08-1-2	7/1/19 - 6/30/20	235,784.23	117,892.12
2020 - 2021	PILOT 160.08-1-2	7/1/20 - 6/30/21	247,967.64	123,983.82
<b><u>County &amp; Town Tax (Special District: Niagara &amp; County Water, Niagara Sewer &amp; Fire):</u></b>				
2020	Parcel 160.08-1-2	1/1/20 - 12/31/20	177,629.01	177,629.01
2020	PILOT 160.08-1-2 (County)	1/1/20 - 12/31/20	78,941.31	78,551.96
2020	PILOT 160.08-1-2 (Town)	1/1/20 - 12/31/20	24,452.37	27,852.39
2019 - 2020	Host Community Agreement	10/1/19-9/30/20	100,000.00	75,000.00
2020 - 2021	Host Community Agreement	10/1/20-9/30/21	100,000.00	25,000.00
<b>Real Estate Tax Expense</b>			<b>\$</b>	<b>625,909.30</b>
Consulting Costs				-
<b>Total Real Estate Tax Expense</b>			<b>\$</b>	<b>625,909.30</b>

# 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 II LLC

Property Identification: 160.08-1-2

Taxable Assessment: \$ 6,175,400

Tax Rate: 38.181207

**Current Amount Due: \$ 235,784.23**

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**

3602

# 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 II LLC

Property Identification: 160.08-1-2

Taxable Assessment: \$ 6,175,400

Tax Rate: 40.154102

**Current Amount Due: \$ 247,967.64**

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**

**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. **003723**

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 160.08-1-2 003723**

Fashion Outlets II LLC  
RET Dept  
PO Box 4085  
Santa Monica, CA 90411

SWIS CODE: **293000**SBL #: **160.08-1-2**

Address: 1705 Fashion Outlet Blvd

Town of: Niagara

School: Niagara Wheatfield

Roll Sect. 8

Property Class: 451 - Reg shop ctr

Parcel Acreage: 35.50

Bank Code

Estimated State Aid: CNTY 49,799,589  
TOWN 343,321

**TOTAL ASSESSED VALUE 12,500,000**

Exemption	Value	Tax Purpose	Full Value Estimate
Munici	12,500,000	CO/TOWN/SCH	23,148,148

**PROPERTY TAXES**

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value	Rates per \$1000 or per Unit	Tax Amount
<b>**NON-HOMESTEAD PARCEL**</b>					
2020 County Tax	83,601,219	2.4	0.00	12.720142	0.00
2020 Highway Tax	845,606	13.9	0.00	4.510217	0.00
Niagara Fire	615,000	3.0	12500,000.00	2.577060	32,213.25
Font Pump Sta			0.00		90,737.50
Niagara Light	95,000	-13.7	12500,000.00	.398129	4,976.61
Niagara Sewer I	635,800	5.0	12500,000.00	1.963364	24,542.05
Niagara Water Imp	254,131	3.7	12500,000.00	.991697	12,396.21
County Water Dist	5,210,453	3.0	12500,000.00	1.021071	12,763.39

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2020	0.00	177,629.01
03/02/2020	1,776.29	179,405.30
03/31/2020	3,552.58	181,181.59

**TOTAL TAXES DUE \$177,629.01**

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**

Town of: Niagara  
School: Niagara Wheatfield  
Property Address: 1705 Fashion Outlet Blvd  
Fashion Outlets II LLC  
RET Dept  
PO Box 4085  
Santa Monica, CA 90411

**RECEIVER'S STUB**

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2020	0.00	177,629.01
03/02/2020	1,776.29	179,405.30
03/31/2020	3,552.58	181,181.59

**\* 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 \$177,629.01**

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

2889

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      \$ 78,551.96

**TOTAL**

**\$ 78,551.96**

*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

**\$78,551.96**

**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](http://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: 160.08-1-2

Taxable Value: 6,175,400.00

Tax Rate: 4.510217

**AMOUNT DUE: 27,852.39**

**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.

**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](http://www.townofniagara.com)

***Office of the Supervisor***

TO: Fashion Outlets II, 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. 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 Siegmman   
Principal Account Clerk

3602



**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) 297-8262  
[www.townofniagara.com](http://www.townofniagara.com)

*Office of the Supervisor*

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

DUE DATE: November 1, 2020

DATE: 09/02/20

**HOST COMMUNITY AGREEMENT**

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PARCEL ID 160.08-1-2

By: Jacqueline Siegmann  
Principal Account Clerk