

**FASHION OUTLETS OF NIAGARA FALLS EXPANSION**

**TABLE OF CONTENTS**

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

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PARCEL	160.08-1-1	.....	PAGE	2
PARCEL	160.08-1-2	.....	PAGE	3
PARCEL	County of Niagara PILOT	.....	PAGE	4
PARCEL	Town of Niagara PILOT	.....	PAGE	5

**Niagara Wheatfield Central School District**

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PARCEL	160.08-1-1	Period 7/1/16 - 6/30/17 .....	PAGE	6
PARCEL	School PILOT	Period 7/1/16 - 6/30/17 .....	PAGE	7
PARCEL	School PILOT	Period 7/1/17 - 6/30/18 .....	PAGE	8

**Host Community Agreement**

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Host Community Agreement	Period 10/1/16 - 9/30/17 .....	PAGE	9
Host Community Agreement	Period 10/1/17 - 9/30/18 .....	PAGE	10

*\* Note: The 2017/2018 Niagara Wheatfield Central School District tax bill for Parcel 160.08-1-1, was cancelled and will be part of the School PILOT.*

FISCAL YEAR: 01/01/2017 to 12/31/2017	WARRANT DATE: 12/31/2016	STATE AID - COUNTY: \$38,032,038.00	TOWN: \$163,491.00
<b>MAKE CHECK PAYABLE TO:</b>		<b>BANK</b>	<b>BILL NUMBER</b>
			<b>000937</b>
			<b>1 OF 1</b>

**SYLVIA VIRTUOSO**  
**TOWN CLERK/TAX COLLECTOR**  
**7105 LOCKPORT RD**  
**NIAGARA FALLS, NY 14305**  
**716-297-2150 EXT. 133**

**TO PAY IN PERSON:**  
 Town Hall (M&T Bank 880 Military Rd. Jan only)  
 January - Mon - Fri 9am - 3pm  
 February - Thur/Fri only 9am - 3pm  
 March - Friday only 9am - 3pm

**PROPERTY INFORMATION:**  
**TAX MAP #:293000 160.08-1-1**  
 DIMENSION: 3.50 acres  
 RS: 1 CLASS: Vacant comm  
 ADDRESS: Fashion Outlet Blvd  
 SCHOOL: Niagara Wheatfield  
 FULL MARKET VALUE: 342857.00  
 UNIFORM % OF VALUE: 56.00  
 ASSESSMENT: 192000

**PROPERTY OWNER:**

Fashion Outlets II LLC  
 401 Wilshire Blvd Ste 700  
 Santa Monica, CA 92041

**MEMORANDUM BILL**

**If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.**

LEVY DESCRIPTION	TAX LEVY	% Change From Prior YR Levy	RATE	TAXABLE VALUE	AMOUNT DUE
**NON-HOMESTEAD PARCEL**		0.0000	0.00000000	0.00	0.00
2017 COUNTY TAX	77594813	1.9000	13.24666000	192000.00	2543.36
2017 HIGHWAY TAX	622641	-6.2000	3.46001900	192000.00	664.32
NIAGARA FIRE	448800	-6.5000	1.92978600	192000.00	370.52
NIAGARA LIGHT	85000	0.0000	0.35314500	192000.00	67.80
NIAGARA SEWER 1	695956	19.6000	2.16815600	192000.00	416.29
NIAGARA WATER IMP	120299	-7.5000	0.47747500	192000.00	91.68
COUNTY WATER DIST	4871975	1.0000	1.04276400	192000.00	200.21
<b>TOTAL TAXES DUE BY JANUARY 31, 2017:</b>					<b>\$4354.18</b>

**PAYMENT PERIODS**

From:	To:	Tax Amount:	Penalty:	Notice Fee:	Total Due:	Amount Paid:	Date Paid:
JAN 1	JAN 31, 2017	4354.18			<b>4354.18</b>		
FEB 1	FEB 28, 2017	4354.18	43.54		<b>4397.72</b>		
MAR 1	MAR 31, 2017	4354.18	87.08		<b>4441.26</b>		

<b>TOTAL TAXES PAID TO DATE:</b>	<b>\$0.00</b>	<b>REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:</b>	<b>\$4354.18</b>
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**TOWN OF NIAGARA: TOWN & COUNTY 2017 TAXES**  
**RECEIVERS STUB**

**293000 160.08-1-1**  
 Fashion Outlets II LLC  
 401 Wilshire Blvd Ste 700  
 Santa Monica, CA 92041

**BILL NO.:** 000937  
**BANK:**  
**TOWN OF:** Town of Niagara  
**SCHOOL:** Niagara Wheatfield  
**PROPERTY ADDRESS:**  
 Fashion Outlet Blvd

<b>TOTAL TAXES PAID TO DATE:</b>	<b>\$0.00</b>	<b>REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:</b>	<b>\$4354.18</b>
PLEASE RETURN ENTIRE BILL WITH YOUR PAYMENT		CHECK THIS BOX IF YOU WOULD LIKE A RECEIPT <input type="checkbox"/>	

**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. **003679**

Page No. 1 of 1

**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: 31.90**

**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 160.08-1-2 003679**

Fashion Outlets II LLC  
PO Box 847  
Carlsbad, CA 92018

**RECEIVED JAN - 3 2017**

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

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
Munici	12,500,000	CO/TOWN/SCH	22,321,429				

**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>					
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	12500,000.00	1.929786	24,122.33
Fom Pump Sta			0.00		122,579.55
Niagara Light TOTAL M	85,000	0.0	12500,000.00	.353145	4,414.31
Niagara Sewer 1 TOTAL C	695,956	19.6	12500,000.00	2.168156	27,101.95
Niagara Water Imp TOTAL C	120,299	-7.5	12500,000.00	.477475	5,968.44
County Water Dist TOTAL C	4,871,975	1.0	12500,000.00	1.042764	13,034.55

**RECEIVED JAN 03 2016**

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2017	0.00	197,221.13
02/28/2017	1,972.21	199,193.34
03/31/2017	3,944.42	201,165.55

**TOTAL TAXES DUE \$197,221.13**

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. **003679**

Bank Code

**293000 160.08-1-2**

Town of: Niagara  
School: Niagara Wheatfield  
Property Address: 1705 Fashion Outlet Blvd

**RECEIVER'S STUB**

Fashion Outlets II LLC  
PO Box 847  
Carlsbad, CA 92018

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2017	0.00	197,221.13
02/28/2017	1,972.21	199,193.34
03/31/2017	3,944.42	201,165.55

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

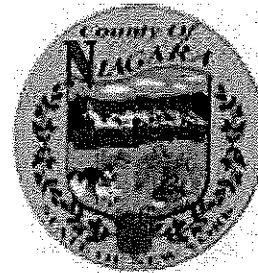
**TOTAL TAXES DUE \$197,221.13**

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

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



Bill To:  
Macerich Niagara LLC DBA Fashion Outlets Phase II  
PO Box 847  
Carlsbad, CA 92018

**Invoice RPS 2017-00000085**  
**Due Date – 03/15/2017**

**2017 PILOT PAYMENT**

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

SBL: 160.08-1-2

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**Payment Due**

Calculated Value x Tax Rate/1000

**Tax Rate**

13.24666 Annual Payment Due \$81,803.42

**TOTAL \$81,803.42**

*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 2017-00000085**

**SBL: 160.08-1-2**

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

**\$81,803.42**

**MAKE CHECKS PAYABLE TO: Niagara County Treasurer**

**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:  
Fashion Outlet II, 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: 160.08-1-2 - 1705 Fashion Outlet Blvd  
Town of Niagara

Taxable Value: \$ 6,175,400  
Tax Rate \$3.460019

**Total Due \$ 21,367.00**

**Due date: February 17, 2017**

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

Mail payment to: Town of Niagara Supervisor's Office  
Jacqueline Slegmann  
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.

**MAIL CHECKS PAYABLE TO:**  
 BECKY ASHBY, TAX COLLECTOR  
 NIAGARA WHEATFIELD CSD  
 P.O. BOX 2820  
 BUFFALO, NY 14240-2820  
 (716) 215-3019

**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. **002382**  
 Page No. 1 of 1

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

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

**SWIS: 293000**

**SBL #: 160.08-1-1**

**Address:** Fashion Outlet Blvd  
**Town of:** Niagara  
**School:** Niagara Wheatfield 438  
**Roll Sect.:** 1  
**Property Class:** 330 - Vacant comm  
**Parcel Acreage:** 3.50  
**Bank Code**  
**Estimated State Aid:** SCHL 31,597,897

**293000 160.08-1-1 002382**

Fashion Outlets II LLC  
 401 Wilshire Blvd Ste 700  
 Santa Monica, CA 92041

**TOTAL ASSESSED VALUE 192,000**

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

**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

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
2016-17 School Tax	31,960,121	-0.3	192,000.00	39.776904	7,637.17
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 716-439-7007					

**SCHOOL TAX**

PENALTY SCHEDULE	Penalty/Interest	Total Due	<b>TOTAL TAXES DUE</b>	<b>\$7,637.17</b>
Pay By: 10/03/2016	0.00	7,637.17	<i>Last day to pay without penalty 10/03/2016</i>	
11/07/2016	152.74	7,789.91		

Taxes paid by \_\_\_\_\_ CA CH

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

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

Bill No. **002382**  
 Bank Code  
**293000 160.08-1-1**

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

Fashion Outlets II LLC  
 401 Wilshire Blvd Ste 700  
 Santa Monica, CA 92041

**RECEIVER'S STUB**

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 10/03/2016	0.00	7,637.17
11/07/2016	152.74	7,789.91

**SCHOOL TAX**

**TOTAL TAXES DUE \$7,637.17**

*Last day to pay without penalty 10/03/2016*

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 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**

# Niagara Wheatfield Central School District

PO Box 309  
Sanborn, NY 14132

## INVOICE

2017-2018 Payment in Lieu of Taxes

Niagara

RECEIVED SEP 08 2017

Invoice Date: September 1, 2017

Invoiced To: Fashion Outlets II LLC

Property Identification: 160.08-1-2

Taxable Assessment: \$ 6,175,400

Tax Rate: 39.079349

**Current Amount Due: \$ 241,330.61**

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: 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***

RECEIVED SEP 12 2017

TO: Fashion Outlets II, 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 - *Capital Project*

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

