

Fashion Outlets of Niagara Expansion
2022 Adjustment Billing
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Fashion Outlets of Niagara Falls Expansion (3602)
2022 Final Adjustment Billing
Real Estate Tax Summary

Fiscal Yr	Parcels	Period	Total Tax Expense
<u>School Tax - Niagara Wheatfield Central School District</u>			
2021 - 2022	PILOT 160.08-1-2	7/1/21 - 6/30/22	129,485.61
2022 - 2023	PILOT 160.08-1-2	7/1/22 - 6/30/23	128,536.17
<u>County & Town Tax (Special District: Niagara & County Water, Niagara Sewer & Fire)</u>			
2022	Parcel 160.08-1-2	1/1/22 - 12/31/22	182,409.49
2022	PILOT 160.08-1-2 (County)	1/1/22 - 12/31/22	84,565.32
2022	PILOT 160.08-1-2 (Town)	1/1/22 - 12/31/22	30,234.60
2021	Host Community Agreement	10/1/21 - 9/30/22	75,000.00
2022	Host Community Agreement	10/1/22 - 9/30/23	25,000.00
<u>Total Real Estate Tax Expense</u>			<u>655,231.19</u>

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



Macerich Niagara LLC
PO Box 4085
Santa Monica, CA 90411

2022 PILOT PAYMENT

Due March 1, 2022

Invoice RPS 2022-00000049

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

13.693901 Annual Payment Due \$ 84,656.32

TOTAL \$84,565.32

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 2022-00000049

Macerich Niagara LLC

\$84,565.32

SBL: 160.08-1-2

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.

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 12, 2022

INVOICE

2022 PAYMENT IN LIEU OF TAXES FOR THE TOWN OF NIAGARA

Property Description: 160.08-1-2

Taxable Value: 6,175,400.00

Tax Rate: 4.896033

AMOUNT DUE: 30,234.96

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 11, 2022 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.

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:

Town of Niagara Town Hall
7105 Lockport Road
Niagara Falls, NY 14305
Drop Box Available
ONLINE PAYMENTS AVAILABLE

Bill No. **003707**

Page No. 1 of 1

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

Address: 1705 Fashion Outlet Blvd

3602

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 46,066,827

TOWN 373,648

2022 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK

* For Fiscal Year 01/01/2022 to 12/31/2022 * Warrant Date 12/14/2021

293000 160.08-1-2 003707

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

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	27,173,913				

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					
2022 County Tax	87,855,069	2.4	0.00	13.693901	0.00
2022 Highway Tax	942,235	3.6	0.00	4.896033	0.00
Niagara Fire TOTAL	653,933	3.0	12500,000.00	2.722087	34,026.09
Fom Pump Sta			0.00		87,018.75
Niagara Light TOTAL M	100,602	0.6	12500,000.00	.418820	5,235.25
Niagara Sewer 1 TOTAL C	811,699	11.5	12500,000.00	2.517394	31,467.43
Niagara Water Imp TOTAL C	224,466	6.6	12500,000.00	.866903	10,836.29
County Water Dist TOTAL C	5,392,851	2.0	12500,000.00	1.106054	13,825.68

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2022	0.00	182,409.49
02/28/2022	1,824.09	184,233.58
03/31/2022	3,648.19	186,057.68

TOTAL TAXES DUE \$182,409.49

Last day to pay without penalty 01/31/2022

Taxes paid by _____ CA CH

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

2022 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK

Bill No. **003707**

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
RET Dept
PO Box 4085
Santa Monica, CA 90411

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2022	0.00	182,409.49
02/28/2022	1,824.09	184,233.58
03/31/2022	3,648.19	186,057.68

*** IMPORTANT NOTE ***
"If New York State financed its
MEDICAID program like most
states, the County property tax
would go down by 46.15%"

TOTAL TAXES DUE \$182,409.49

Last day to pay without penalty 01/31/2022

**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 Wheatfield Central School District

PO Box 309
Sanborn, NY 14132

INVOICE

2021-2022 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: 41.935943

Current Amount Due: \$ 258,971.22

According to the PILOT agreement there is a 5% penalty for not paying by September 30, 2021. After October 1, 2021 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

INVOICE

2022 - 2023 Payment in Lieu of Taxes

Town of Niagara

Invoice Date: 9/1/2022

Invoiced To: Fashion Outlets 2/Expansion

Property Identification: 160.08-1-2

Taxable Assessment: \$6,175,400.00

Tax Rate: 41.628452

Current Amount Due: \$257,072.34

According to the PILOT agreement, there is a 5% penalty for not paying by 9/30/2022. After 10/1/2022 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: Fashion Outlets II, LLC
c/o The Macerich Real Estate Dept
P.O. Box 4085
Santa Monica, CA 90411

DUE DATE: November 1, 2022

DATE: 09/08/22

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

7105 LOCKPORT ROAD
NIAGARA FALLS, NY 14305



PHONE: (716) 297-2150
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Office of the Supervisor

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

DUE DATE: November 1, 2021

DATE: 09/09/21

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