

**Fashion Outlets of Niagara Expansion
 2023 Adjustment Billing
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Fashion Outlets of Niagara Falls Expansion (3602)
 2023 Final Adjustment Billing
 Real Estate Tax Summary

Fiscal Yr	Parcels	Period	Total Tax Expense
School Tax - Niagara Wheatfield Central School District			
2023 - 2024	PILOT 160.08-1-2	7/1/23 - 6/30/24	129,199.58
2022 - 2023	PILOT 160.08-1-2	7/1/22 - 6/30/23	128,536.17
County & Town Tax (Special District: Niagara & County Water, Niagara Sewer & Fire)			
2023	Parcel 160.08-1-2	1/1/23 - 12/31/23	100,206.89
2023	PILOT 160.08-1-2 (County)	1/1/23 - 12/31/23	83,306.05
2023	PILOT 160.08-1-2 (Town)	1/1/23 - 12/31/23	29,833.30
2022	Host Community Agreement	10/1/22-9/30/23	75,000.00
2023	Host Community Agreement	10/1/23-9/30/24	25,000.00
Total Real Estate Tax Expense			571,081.99

Niagara Wheatfield Central School District

PO Box 309

Sanborn, NY 14132

Fashion Outlets 2/Expansion

PO BOX 4085 Ret Dept

Santa Monica, CA, 90411

INVOICE: 2023-2024 PAYMENT IN LIEU OF TAXES

Town of Niagara

Invoice Date: September 1, 2023

Property Identification: 160.08-1-2

Taxable Assessment: \$6,175,400.00

Tax Rate: 41.843305

CURRENT AMOUNT DUE: \$258,399.15

DUE DATE: September 30, 2023

According to the PILOT agreement, there is a 5% penalty for not paying by September 30, 2023. After October 1, 2023 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:

Samantha Robinson

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**

MAKE CHECKS PAYABLE TO:

Sylvia Virtuoso, Tax Collector
7105 Lockport Road
Niagara Falls, NY 14305
(716) 297-2150 ext. 131
www.townofniagara.com

TO PAY IN PERSON, BRING TO:

Town of Niagara Town Hall only
7105 Lockport Road
Niagara Falls, NY 14305
Drop Box @ Front Door
ONLINE PAYMENTS AVAILABLE

Bill No. **003703**
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: 35.50****Bank Code****Estimated State Aid: CNTY 6,707,087****TOWN 283,091**

**2023 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

* For Fiscal Year 01/01/2023 to 12/31/2023 * Warrant Date 12/13/2022

293000 160.08-1-2 003703

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	29,761,905				

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					
2023 County Tax	89,514,938	1.9	0.00	13.489984	0.00
2023 Highway Tax	952,530	1.1	0.00	4.830990	0.00
Niagara Fire TOTAL	678,113	3.7	12500,000.00	2.755767	34,447.09
Niagara Light TOTAL M	125,000	24.3	12500,000.00	.508302	6,353.78
Niagara Sewer 1 TOTAL C	840,294	3.5	12500,000.00	2.602057	32,525.71
Niagara Water Imp TOTAL C	277,745	23.7	12500,000.00	1.048122	13,101.53
County Water Dist TOTAL C	5,495,316	1.9	12500,000.00	1.102302	13,778.78

PENALTY SCHEDULE	Penalty/Interest	Total Due
Pay By: 01/31/2023	0.00	100,206.89
02/28/2023	1,002.07	101,208.96
03/31/2023	2,004.14	102,211.03

TOTAL TAXES DUE \$100,206.89

Last day to pay without penalty 01/31/2023

Taxes paid by _____ CA CH

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

**2023 COUNTY/TOWN TAX, TOWN OF NIAGARA
COUNTY OF NIAGARA, STATE OF NEW YORK**

Bill No. **003703**

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: 01/31/2023	0.00	100,206.89
02/28/2023	1,002.07	101,208.96
03/31/2023	2,004.14	102,211.03

*** IMPORTANT NOTE ***
"If New York State financed its MEDICAID program like most states, the County property tax would go down by 45.70%"

TOTAL TAXES DUE \$100,206.89

Last day to pay without penalty 01/31/2023

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



Fashion Outlets II, LLC
PO Box 4085
Santa Monica, CA 90411
ATTN: Real Estate Department

2023 PILOT PAYMENT

Due March 1, 2023

Invoice RPS 2023-00000048

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

13.489984 Annual Payment Due \$83,306.05

TOTAL \$83,306.05

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 2023-00000048

Fashion Outlets II, LLC

\$83,306.05

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

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, 2023

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: 4.83099

AMOUNT DUE: 29,833.30

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 28, 2023 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

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

A handwritten signature in blue ink, appearing to read "Jacqueline Siegmann", is written over the printed name and title.

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, 2023

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PARCEL ID 160.08-1-2

By: Jacqueline Siegmann
Principal Account Clerk

A handwritten signature in blue ink, appearing to read "J. Siegmann", is written over the printed name and title of the Principal Account Clerk.