



CHAUTAUQUA COUNTY – STATE OF NEW YORK  
 LARRY BARMORE, COUNTY CLERK  
 1 North Erie St, PO Box 170  
 Mayville, New York 14757

COUNTY CLERK'S RECORDING PAGE  
 \*\*\*THIS PAGE IS PART OF THE DOCUMENT – DO NOT DETACH\*\*\*



INSTRUMENT #: DE2018007065

Receipt#: 201806221830  
 Clerk: AH  
 Rec Date: 10/22/2018 02:15:48 PM  
 Doc Grp: D  
 Descrip: MEMO OF LEASE  
 Num Pgs: 11  
 Rec'd Frm: CHAUTAUQUA ABSTRACT COMPANY

Party1: COUNTY OF CHAUTAUQUA INDUSTRIAL  
 DEVELOPMENT AGENCY  
 Party2: 320 ROBERTS ROAD FREEZER LLC  
 Town: CITY OF DUNKIRK

Recording:

Cover Page	5.00
Recording Fee	70.00
Cultural Ed	14.25
Records Management - Coun	1.00
Records Management - Stat	4.75
TP584	5.00

Sub Total: 100.00

Transfer Tax	
Transfer Tax	0.00

Sub Total: 0.00

Total: 100.00

\*\*\*\* NOTICE: THIS IS NOT A BILL \*\*\*\*

\*\*\*\*\* Transfer Tax \*\*\*\*\*  
 Transfer Tax #: TT2019001863  
 Consideration: 0.00

Total: 0.00

Record and Return To:

GROSS SHUMAN PC  
 465 MAIN ST SUITE 600  
 BUFFALO NY 14203

WARNING\*\*\*

I hereby certify that the within and foregoing was recorded in the Chautauqua County Clerk's Office, State of New York.

This sheet constitutes the Clerks endorsement required by Section 316 of the Real Property Law of the State of New York.

Larry Barmore  
 Chautauqua County Clerk

**MEMORANDUM OF AGENCY LEASE**

**NAME AND ADDRESS OF LESSOR:** COUNTY OF CHAUTAUQUA INDUSTRIAL  
DEVELOPMENT AGENCY  
201 West Third Street, Suite 115  
Jamestown, New York 14701

**NAME AND ADDRESS OF LESSEE:** 320 ROBERTS ROAD FREEZER LLC  
4 Centre Drive  
Orchard Park, New York 14127

**DESCRIPTION OF LEASED PREMISES:**

The real property including any buildings, structures or improvements affixed or attached thereto, described as follows (collectively, "Project Facility"):

**SEE SCHEDULE A ATTACHED HERETO**

**DATE OF EXECUTION OF LEASE:** As of October 1, 2018.

**TERM OF LEASE:** The Lease shall commence as of October 1, 2018 and shall expire after the Company's payment of twenty years of PILOT payments (as provided in the Pilot Agreement) following completion of the project.

**MISCELLANEOUS PROVISIONS:**

The Lease provides for the lease of the Project Facility by the Lessor and for the payment by the Lessee of rent payable pursuant to such Lease over the term of the Lease.


The Lease is available for inspection at the office of the Lessor.

The Lessee has no option to extend the term of the Lease Agreement.

This Memorandum of Lease may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF the parties hereto have respectively executed this Memorandum of Lease as of this 1st day of October, 2018.

**COUNTY OF CHAUTAUQUA INDUSTRIAL  
DEVELOPMENT AGENCY**

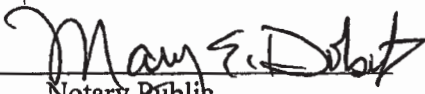
By:   
Name: Richard Dixon  
Title: Chief Financial Officer

**320 ROBERTS ROAD FREEZER LLC**

By: \_\_\_\_\_  
Name: Scott A. Fairbrother  
Title: Assistant Manager

STATE OF NEW YORK )  
 )SS:  
COUNTY OF CHAUTAUQUA )

On the 15th day of October, 2018, before me, a Notary Public in and for said State, personally appeared Richard Dixon, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacities, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument, and that such individual made such appearance before the undersigned in the State of New York.

  
\_\_\_\_\_  
Notary Public

MARY E. DOBEK, #01DO5088074  
Notary Public, State of New York  
Qualified in Chautauqua County  
My Commission Expires November 10, 2021

STATE OF NEW YORK )  
 )SS:  
COUNTY OF \_\_\_\_\_ )

On the \_\_\_\_ day of October, 2018 before me, a Notary Public in and for said State, personally appeared Scott A. Fairbrother, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacities, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument, and that such individual made such appearance before the undersigned.

\_\_\_\_\_  
Notary Public

IN WITNESS WHEREOF the parties hereto have respectively executed this Memorandum of Lease as of this 1st day of October, 2018.

**COUNTY OF CHAUTAUQUA INDUSTRIAL  
DEVELOPMENT AGENCY**

By: \_\_\_\_\_  
Name: Richard Dixon  
Title: Chief Financial Officer

**320 ROBERTS ROAD FREEZER LLC**

By:  \_\_\_\_\_  
Name: Scott A. Fairbrother  
Title: Assistant Manager

STATE OF NEW YORK )  
 )SS:  
COUNTY OF CHAUTAUQUA )

On the \_\_\_\_\_ day of October, 2018, before me, a Notary Public in and for said State, personally appeared Richard Dixon, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacities, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument, and that such individual made such appearance before the undersigned in the State of New York.

\_\_\_\_\_  
Notary Public

STATE OF NEW YORK )  
 )SS:  
COUNTY OF Btc )

On the 17 day of October, 2018 before me, a Notary Public in and for said State, personally appeared Scott A. Fairbrother, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacities, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument, and that such individual made such appearance before the undersigned.

\_\_\_\_\_  
Notary Public

JONATHAN D. SCHECHTER  
No. 02SC6311202  
Notary Public, State of New York  
Qualified in Erie County  
My Commission Expires Sept. 08, 2021

## Schedule A

ALL THAT TRACT OR PARCEL OF LAND, situate in the City of Dunkirk, County of Chautauqua and State of New York; being part of Lot No. 12, Town 6 and Range 12 of the Holland Land Company's Survey; and being more particularly bounded and described as follows:

COMMENCING at a point on the centerline of the existing pavement of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a Warranty Deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's Office on March 17, 1989 in Liber 2186 of Deeds at page 513, said point further being North 51 degrees 44 minutes 00 seconds West, as measured along said centerline, a distance of 601.13 feet from its intersection with the northwesterly boundary of lands now or formerly owned by the Norfolk and Western Railroad (formerly New York, Chicago and St. Louis Railroad); thence North 40 degrees 28 minutes 00 seconds East along the northwesterly line of said lands conveyed to Alumax Extrusions, Inc., a distance of 33.02 feet to a set rebar in the existing northeasterly boundary of South Roberts Road, said rebar being at the principle point or place of beginning of the parcel of land hereinafter described; thence along said lands conveyed to Alumax Extrusions, Inc. (now or formerly lands of Star Wine LLC, Liber 2587, page 453), the following two (2) courses and distances: (1) continuing North 40 degrees 28 minutes 00 seconds East, a distance of 362.98 feet to a set rebar; thence (2) North 81 degrees 31 minutes 00 seconds East, a distance of 95.96 feet to a set railroad spike on the easterly line of lands conveyed to Edgewood Investments, Inc., hereinafter referenced, said railroad spike being at the southwesterly corner of lands heretofore conveyed to Roblin Industries, Inc. as described in a deed dated February 22, 1978 and recorded in said Clerk's Office on February 28, 1978 in Liber 1754 of Deeds at page 269; thence along the division line between said Edgewood Investments, Inc. on the west and northwest and said Roblin Industries, Inc. on the east and southeast the following four (4) courses and distances: (1) North 08 degrees 39 minutes 00 seconds West, a distance of 19.82 feet to a set railroad spike; thence (2) easterly along a curve to the right having a radius of 281.44 feet, an arc distance of 9.20 feet and a chord bearing and distance of North 78 degrees 58 minutes 24 seconds East, 9.20 feet to a found rebar; thence (3) North 08 degrees 25 minutes 00 seconds West, a distance of 62.82 feet to a found railroad spike; thence (4) along a curve to the right having a radius of 757.76 feet, an arc distance of 98.22 feet and a chord bearing and distance of North 43 degrees 29 minutes 07 seconds East, 98.15 feet to a found rebar at the northwest corner of said lands conveyed to Roblin Industries, Inc.; thence along a curve to the right (non-tangent to the last described curve) having a radius of 1,364.49 feet, an arc distance of 419.76 feet



Schedule A (cont.)

and a chord bearing and distance of North 56 degrees 12 minutes 14 seconds East, 418.11 feet to a set rebar on the southerly boundary of lands conveyed by the Erie-Lackawanna Railroad Company to R.S. Development Corp. as described in deed dated April 16, 1963 and recorded in said Clerk's Office on May 2, 1963 in Liber 1215 of Deeds at page 491, said rebar further being at the point of beginning of a parcel of lands conveyed by R.S. Development Corp. to Progress Park Inc. as described in a deed dated May 1, 1963 and recorded in said Clerk's Office on May 2, 1963 in Liber 1215 of Deeds at page 485; thence along said lands conveyed to Progress Park, Inc. the following five (5) courses and distances: (1) northeasterly along a curve to the right (non-tangent to the last described curve) having a radius of 260.49 feet, an arc distance of 76.07 feet and a chord bearing and distance of North 73 degrees 15 minutes 14 seconds East, 75.80 feet to a set rebar; thence (2) North 81 degrees 30 minutes 00 seconds East, a distance of 77.46 feet to a set rebar; thence (3) North 08 degrees 30 minutes 00 seconds West, a distance of 10.97 feet to a found rebar; thence (4) South 81 degrees 30 minutes 00 seconds West, 154.00 feet to a set rebar; thence (5) South 70 degrees 53 minutes 14 seconds West, 117.89 feet to a found rebar at the westerly corner of said lands conveyed by the Erie-Lackawanna Railroad Company to R.S. Development Corp.; thence South 81 degrees 33 minutes 47 seconds West along the southerly boundary of lands now or formerly owned by the Erie-Lackawanna Railroad Company, a distance of 714.56 feet to a found iron stake at an angle point therein; thence South 79 degrees 22 minutes 00 seconds West continuing along said southerly Railroad boundary, a distance of 497.94 feet to a found iron stake at northeasterly corner of property appropriated by The People of the State of New York, as described in a Notice of Appropriation dated November 9, 1942 and recorded in said Clerk's Office on December 4, 1942 in Liber 675 of Deeds at page 234 and further shown on Map No. 1 as Parcel No. 2; thence South 51 degrees 44 minutes 00 seconds East along the northeasterly boundary of said Parcel No. 2, a distance of 46.00 feet to a found iron stake; thence South 08 degrees 19 minutes 30 seconds East along the easterly boundary of said Parcel No. 2, a distance of 16.01 feet to a point on said northeasterly boundary of South Roberts Road; thence South 51 degrees 44 minutes 00 seconds East along said street boundary, a distance of 677.04 feet to the point or place of beginning.

Being more modernly described as follows:

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York. Being part of Lot No. 12, Township 6, Range 12 of the Holland Land Company's Survey and being more particularly bounded and described as Follows; Commencing at a



Schedule A (cont.)

point on the centerline of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a warranty deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's office in Liber 2186 of Deeds at page 513, said point also being N 54° 17' 36" W and 601.13 feet from the NW line of the Norfolk and Western Railroad as measured along centerline of said South Roberts Road; Thence N 37° 54' 24" E a distance of 33.02 to the true point or place of beginning; Thence continuing N 37° 54' 24" E and along the westerly line of Cliffstar LLC by Liber 2013 of Deeds at Page 6243 a distance of 362.98 feet to an existing iron pipe; Thence N 78° 57' 24" E a distance of 95.96 feet to the northeast corner of said Cliffstar; Thence N 11° 12' 36" W and along the westerly line of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 19.82 feet to a set rebar; Thence along a curve to the right with a chord bearing of N 76° 24' 48" E and a radius of 281.44 feet and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 an arc distance of 9.20 feet to an existing rebar; Thence N 10° 58' 36" W and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 62.82 feet to an existing railroad spike; Thence along a curve to the right with a chord bearing of N 40° 55' 31" E and a radius of 757.76 feet and to the corner of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 and the County of Chautauqua by Liber 2494 of Deeds at Page 49 an arc distance of 98.22 feet; Thence continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 along a curve to the right with a chord bearing of N 53° 38' 38" E and a radius of 1364.49 feet an arc distance of 419.76 feet to an existing rebar; Thence continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 along a curve to the right with a chord bearing of N 70° 41' 38" E and a radius of 260.49 feet an arc distance of 76.07 feet to a set rebar; Thence N 78° 56' 24" E and continuing along the northerly line of the County of Chautauqua by Liber 2494 of Deeds at Page 49 a distance of 77.46 feet to a set rebar; Thence N 11° 03' 36" W a distance of 10.97 feet to an existing rebar in the southerly line of the now or formally Erie Lackawanna Railroad Company; Thence the following four courses and distances along the southerly line of the now or formally Erie Lackawanna Railroad Company; 1. S 78° 56' 24" W a distance of 154.00 feet to an existing rebar 2. S 68° 19' 38" W a distance of 117.89 feet to an existing iron pipe 3. S 79° 00' 11" W a distance of 714.56 feet to an existing iron pipe 4. S 76° 48' 24" W a distance of 497.94 feet to an existing iron pipe; Thence S 54° 17' 36" E a distance of 46.00 feet to an existing monument; Thence S 10° 53' 06" E a

Schedule A (cont.)

distance of 16.01 feet to the northeasterly line of South Roberts road; Thence S 54° 17' 36" E and along the said northeasterly line of South Roberts Road a distance of 677.04 feet to the point or place of beginning.

Together with an access easement over the following described premises:

ALL THAT TRACT OR PARCEL OF LAND situate in the City of Dunkirk, County of Chautauqua and State of New York. Being part of Lot No. 12, Township 6, Range 12 of the Holland Land Company's Survey and being more particularly bounded and described as follows:

Commencing at a point on the centerline of South Roberts Road, said point being at the westerly corner of lands conveyed by Edgewood Investments, Inc. to Alumax Extrusions, Inc. as described in a warranty deed dated March 2, 1989 and recorded in the Chautauqua County Clerk's office in Liber 2186 of Deeds at page 513, said point also being N 54° 17' 36" W and 601.13 feet from the NW line of the Norfolk and Western Railroad as measured along centerline of said South Roberts Road;

Thence N 37° 54' 24" E and along the westerly line of Cliffstar LLC by Liber 2013 of Deeds at Page 6243 a distance of 395.00 feet to an existing iron pipe;

Thence N 78° 57' 24" E a distance of 95.96 feet to the northeast corner of said Cliffstar and the true point or place of beginning;

Thence N 11° 12' 36" W and along the westerly line of lands of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 19.82 feet to a set rebar;

Thence along a curve to the right with a chord bearing of N 76° 24' 48" E and a radius of 281.44 feet and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 an arc distance of 9.20 feet to an existing rebar;

Thence N 10° 58' 36" W and continuing along the line of the County of Chautauqua by Liber 2494 of Deeds at Page 59 a distance of 26.64 feet;

Thence along a non-tangential curve to the right with a chord bearing of S 62° 04' 00" E and a radius of 95 feet with an arc distance of 80.00 feet;

Thence S 37° 51' 10" E a distance of 311.54 feet to the northerly line of Progress Dive as now laid out;

Schedule A (cont.)

Thence southwesterly along the northerly line of said Progress Drive a distance of 54.25 feet;

Thence continuing along the said northerly line of Progress Drive and along a curve to the right with an arc distance of 166.5 feet to the easterly line of Cliffstar LLC by Liber 2013 at page 6243 as recorded in the Chautauqua County Clerk's office;

Thence northerly along the said east line of Liber 2013 at page 6243 a distance of 343.54 feet to the point or place of beginning.

This description is intending to describe an access easement for utilities and ingress and egress to the former Edgewood Warehouse property, 320 South Roberts Road, Dunkirk, New York.



# Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

Recording office time stamp

See Form TP-584-I, Instructions for Form TP-584, before completing this form. Print or type.

**Schedule A – Information relating to conveyance**

<b>Grantor/Transferor</b> <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantor ) County of Chautauqua Industrial Development Agency <hr/> Mailing address 201 West Third Street, Suite 115 <hr/> City State ZIP code Jamestown NY 14701 <hr/> Single member's name if grantor is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 52-1285016  Single member EIN or SSN
<b>Grantee/Transferee</b> <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input checked="" type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee ) 320 Roberts Road Freezer LLC <hr/> Mailing address 4 Centre Drive <hr/> City State ZIP code Orchard Park NY 14127 <hr/> Single member's name if grantee is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 81-0823596  Single member EIN or SSN

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
79.12-4-32 79.16-2-2 & 79.16-2-77	060300	320 S. ROBERTS ROAD	DUNKIRK	CHAUTAUQUA

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house 2 <input type="checkbox"/> Residential cooperative 3 <input type="checkbox"/> Residential condominium 4 <input type="checkbox"/> Vacant land	5 <input checked="" type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center;">10</td> <td style="width: 30px; text-align: center;">15</td> <td style="width: 30px; text-align: center;">2018</td> </tr> <tr> <td style="font-size: 8px; text-align: center;">month</td> <td style="font-size: 8px; text-align: center;">day</td> <td style="font-size: 8px; text-align: center;">year</td> </tr> </table>	10	15	2018	month	day	year	Percentage of real property conveyed which is residential real property _____ 0 % (see instructions)
10	15	2018							
month	day	year							

Condition of conveyance (check all that apply)

- |   |  |  |
|---|--|--|
| a. <input type="checkbox"/> Conveyance of fee interest<br><br>b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____ %) | f. <input type="checkbox"/> Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F)<br><br>g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)<br><br>h. <input type="checkbox"/> Conveyance of cooperative apartment(s)<br><br>i. <input type="checkbox"/> Syndication<br><br>j. <input type="checkbox"/> Conveyance of air rights or development rights<br><br>k. <input type="checkbox"/> Contract assignment | l. <input type="checkbox"/> Option assignment or surrender<br><br>m. <input type="checkbox"/> Leasehold assignment or surrender<br><br>n. <input checked="" type="checkbox"/> Leasehold grant<br><br>o. <input type="checkbox"/> Conveyance of an easement<br><br>p. <input checked="" type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)<br><br>q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state<br><br>r. <input type="checkbox"/> Conveyance pursuant to divorce or separation<br>s. <input checked="" type="checkbox"/> Other (describe) <u>CCIDA TAX LEASE</u> |
|---|--|--|

For recording officer's use	Amount received Schedule B., Part I \$ _____ Schedule B., Part II \$ _____	Date received	Transaction number
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**Schedule B – Real estate transfer tax return** (Tax Law, Article 31)

**Part I – Computation of tax due**

1	Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, check the exemption claimed box, enter consideration and proceed to Part III) ..... <input checked="" type="checkbox"/> <b>Exemption claimed</b>	1.	0 00
2	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien) .....	2.	
3	Taxable consideration (subtract line 2 from line 1) .....	3.	0 00
4	Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3 .....	4.	0 00
5	Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G) .....	5.	
6	Total tax due* (subtract line 5 from line 4) .....	6.	0 00

**Part II – Computation of additional tax due on the conveyance of residential real property for \$1 million or more**

1	Enter amount of consideration for conveyance (from Part I, line 1) .....	1.	
2	Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...	2.	
3	Total additional transfer tax due* (multiply line 2 by 1% (.01)) .....	3.	

**Part III – Explanation of exemption claimed on Part I, line 1 (check any boxes that apply)**

The conveyance of real property is exempt from the real estate transfer tax for the following reason:

- a. Conveyance is to the United Nations, the United States of America, the state of New York, or any of their instrumentalities, agencies, or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or Canada)..... a  CCIDA TAX LEASE
- b. Conveyance is to secure a debt or other obligation..... b
- c. Conveyance is without additional consideration to confirm, correct, modify, or supplement a prior conveyance..... c
- d. Conveyance of real property is without consideration and not in connection with a sale, including conveyances conveying realty as bona fide gifts ..... d
- e. Conveyance is given in connection with a tax sale..... e
- f. Conveyance is a mere change of identity or form of ownership or organization where there is no change in beneficial ownership. (This exemption cannot be claimed for a conveyance to a cooperative housing corporation of real property comprising the cooperative dwelling or dwellings.) Attach Form TP-584.1, Schedule F..... f
- g. Conveyance consists of deed of partition..... g
- h. Conveyance is given pursuant to the federal Bankruptcy Act ..... h
- i. Conveyance consists of the execution of a contract to sell real property, without the use or occupancy of such property, or the granting of an option to purchase real property, without the use or occupancy of such property ..... i
- j. Conveyance of an option or contract to purchase real property with the use or occupancy of such property where the consideration is less than \$200,000 and such property was used solely by the grantor as the grantor's personal residence and consists of a one-, two-, or three-family house, an individual residential condominium unit, or the sale of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold covering an individual residential cooperative apartment..... j
- k. Conveyance is not a conveyance within the meaning of Tax Law, Article 31, section 1401(e) (attach documents supporting such claim) ..... k

\*The total tax (from Part I, line 6 and Part II, line 3 above) is due within 15 days from the date conveyance. Please make check(s) payable to the county clerk where the recording is to take place. If the recording is to take place in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, make check(s) payable to the **NYC Department of Finance**. If a recording is not required, send this return and your check(s) made payable to the **NYS Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.

**Schedule C – Credit Line Mortgage Certificate** (Tax Law, Article 11)

**Complete the following only if the interest being transferred is a fee simple interest.**

I (we) certify that: (check the appropriate box)

1.  The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2.  The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
  - The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
  - The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
  - The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
  - The maximum principal amount secured by the credit line mortgage is \$3,000,000 or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.


**Please note:** for purposes of determining whether the maximum principal amount secured is \$3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

- Other (attach detailed explanation).
3.  The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
    - A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
    - A check has been drawn payable for transmission to the credit line mortgagee or his agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
  4.  The real property being transferred is subject to an outstanding credit line mortgage recorded in \_\_\_\_\_ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is \_\_\_\_\_. No exemption from tax is claimed and the tax of \_\_\_\_\_ is being paid herewith. (Make check payable to county clerk where deed will be recorded or, if the recording is to take place in New York City but not in Richmond County, make check payable to the **NYC Department of Finance**.)

**Signature (both the grantor(s) and grantee(s) must sign)**

The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

COUNTY OF CHAUTAUQUA INDUSTRIAL DEVELOPMENT 320 ROBERTS ROAD FREEZER LLC

 BY: RICHARD DIXON, CFO <small>Grantor signature</small>	AGENCY <small>Title</small>	BY: SCOTT A. FAIRBROTHER ASSISTANT MANAGER <small>Grantee signature</small>	<small>Title</small>
<small>Grantor signature</small>	<small>Title</small>	<small>Grantee signature</small>	<small>Title</small>

**Reminder:** Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you checked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place or, if the recording is in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, to the **NYC Department of Finance**? If no recording is required, send your check(s), made payable to the **Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-5045.



**Schedule D - Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, section 663)**

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part II, and check the second box under *Exemptions for nonresident transferor(s)/seller(s)* and sign at bottom.

**Part I - New York State residents**

If you are a New York State resident transferor(s)/seller(s) listed in Schedule A of Form TP-584 (or an attachment to Form TP-584), you must sign the certification below. If one or more transferors/sellers of the real property or cooperative unit is a resident of New York State, **each** resident transferor/seller must sign in the space provided. If more space is needed, please photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

**Certification of resident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law, section 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

**Note:** A resident of New York State may still be required to pay estimated tax under Tax Law, section 685(c), but not as a condition of recording a deed.

**Part II - Nonresidents of New York State**

If you are a nonresident of New York State listed as a transferor/seller in Schedule A of Form TP-584 (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law, section 663(c), check the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor(s)/seller(s), that transferor(s)/seller(s) is not required to pay estimated personal income tax to New York State under Tax Law, section 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, please photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on page 1 of Form TP-584-I.

**Exemption for nonresident transferor(s)/seller(s)**

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) (grantor) of this real property or cooperative unit was a nonresident of New York State, but is not required to pay estimated personal income tax under Tax Law, section 663 due to one of the following exemptions:

- The real property or cooperative unit being sold or transferred qualifies in total as the transferor's/seller's principal residence (within the meaning of Internal Revenue Code, section 121) from \_\_\_\_\_ Date to \_\_\_\_\_ Date (see instructions).
- The transferor/seller is a mortgagor conveying the mortgaged property to a mortgagee in foreclosure, or in lieu of foreclosure with no additional consideration.
- The transferor or transferee is an agency or authority of the United States of America, an agency or authority of the state of New York, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
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