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To: Jim Glenn, Assessor – Town/Village of Boonville
Cindy Cross, Assessor – Town of Remsen
Dean Burth, Assessor – Town of Trenton
Patricia Roser, Assessor – Town of Steuben
Paul Smith, Assessor – Town of Marcy

From: Laura S. Ruberto, Paralegal

Date: August 8, 2012

Re: *Oneida County Industrial Development Agency 2012 Lease Amendment and Restatement (Mohawk, Adirondack & Northern Railroad Corporation/Genesee & Mohawk Valley Railroad Co., Inc. Facility)*

Ladies and Gentlemen:

Enclosed you will please find Form RP-412-a (Application for Real Property Tax Exemption) in connection with the above-referenced transaction. Attached to the Application is a copy of the First Amended and Restated Payment in Lieu of Tax Agreement, which sets forth the terms of the tax abatement that the Agency will grant to the Company effective July 31, 2012.

We direct your attention to the fact that all PILOT bills should be mailed directly to the Company.

Should you have any questions on the enclosed, please do not hesitate to contact our offices.

LSR/lsr
Enclosures

cc: Attached Distribution List

Distribution List

Oneida County:

Anthony J. Picente, Jr.
Oneida County Executive
800 Park Avenue
Utica, New York 13501

Anthony R. Carvelli
Commissioner of Finance
Oneida County Finance Department
800 Park Avenue
Utica NY 13501

Kathy Pilbeam, Director
Real Property Tax Services
Oneida County
800 Park Avenue
Utica, New York 13501

County of Oneida
Receiver of Taxes
800 Park Avenue
Utica, New York 13501

Village of Boonville:

Michael Kramer
Mayor, Village of Boonville
13149 State Route 12
Boonville, NY 13309

Receiver of Taxes
Village of Boonville

Village of Remsen:

Francis Stacy
Mayor, Village of Remsen
10606 Pine Street
Remsen, NY 13438

Receiver of Taxes
Village of Remsen

Town of Remsen:

Mr. Clifford Hill, Supervisor
Town of Remsen
10540 Academy Lane
PO Box 308
Remsen NY 13438

Receiver of Taxes
Town of Remsen

Town of Boonville:

Mr. John Gaylord, Supervisor
Town of Boonville
13149 State Route 12
Boonville NY 13309

Receiver of Taxes
Town of Boonville

Town of Trenton:

Mr. Mark Scheidelman, Supervisor
Town of Trenton
8520 Old Poland Road
PO Box 26
Trenton NY 13304

Receiver of Taxes
Town of Trenton

Village of Holland Patent:

Mr. Michael Bennison, Mayor
Village of Holland Patent
PO Box 302
Holland Patent NY 13354

Receiver of Taxes
Village of Holland Patent

Town of Steuben:

L. Daniel Carpenter
Supervisor, Town of Steuben
9458 Soule Rd
Remsen, NY 13438

Receiver of Taxes
Town of Steuben

Town of Marcy:

Brian N. Scala
Supervisor, Town of Marcy
8801 Paul Becker Road
Marcy, NY 13403

Receiver of Taxes
Town of Marcy

Adirondack Central School District:

Sandra Beasock, President
Board of Education
Adirondack Central School District
110 Ford Street
Boonville, NY 13309

David E. Hubman, Superintendent
Adirondack Central School District
110 Ford Street
Boonville, NY 13309

Receiver of Taxes
Adirondack Central School District

Remsen School District:

Steve Boucher, President
Board of Education
Remsen Central School
PO BOX 406
Remsen, NY 13438

Joanne Shelmidine, Superintendent
Remsen Central School
PO BOX 406
Remsen, NY 13438

Receiver of Taxes
Remsen Central School

Holland Patent School District

Ms. Anne Zielenski-McGahey
President, Board of Education
Holland Patent School District
9601 Main Street
Holland Patent NY 13354

Ms. Kathleen Davis, Superintendent
Holland Patent School District
9601 Main Street
Holland Patent NY 13354

Receiver of Taxes
Holland Patent School District

Whitesboro Central School District:

Thomas Schoen Jr., President
Board of Education
Whitesboro Central School District
P.O. Box 304
67 Whitesboro Street
Yorkville, NY 13495

Mr. David Langone, Superintendent
Whitesboro Central School District
P.O. Box 304
67 Whitesboro Street
Yorkville, NY 13495

Receiver of Taxes
Whitesboro Central School District



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-412-a (1/95)

INDUSTRIAL DEVELOPMENT AGENCIES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)

Name Oneida County Industrial Development Agency
Street 584 Phoenix Drive
City Rome NY 13441
Telephone no. Day (315) 338-0393
Evening () _____
Contact Shawna Papale
Title Executive Director

2. OCCUPANT (IF OTHER THAN IDA)

(If more than one occupant attach separate listing)

Name Mohawk, Adirondack & Northern Railroad Corp. /
Street One Mill Street, Suite 101 Genesee Mohawk Valley
City Batavia, NY 14020 Railroad Co., Inc.
Telephone no. Day (585) 343-5398
Evening () _____
Contact John S. Herbrand
Title Secretary/General Counsel

3. DESCRIPTION OF PARCEL

- a. Assessment roll description (tax map no./roll year) See Exhibit A attached
- b. Street address N/A
- c. City, Town or Village See Exhibit A attached
- d. School District See Exhibit A attached
- e. County Oneida
- f. Current assessment _____
- g. Deed to IDA (date recorded; liber and page) 9/23/1992; 2637/620

4. GENERAL DESCRIPTION OF PROPERTY (if necessary, attach plans or specifications)

- a. Brief description (include property use) See Exhibit A attached
- b. Type of construction _____
- c. Square footage N/A
- d. Total cost N/A
- e. Date construction commenced N/A
- f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) December 31, 2023

5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION

(Attach copy of the agreement or extract of the terms relating to the project).

- a. Formula for payment Company will pay zero percent (0%) of taxes during years 1 - 10 of the Extended Exemption Term; see First Amended and Restated PILOT Agreement attached hereto.

- b. Projected expiration date of agreement December 31, 2023

c. Municipal corporations to which payments will be made

	Yes	No
County _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Town/City _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Village _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
School District _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. Person or entity responsible for payment

Name Mohawk Adirondack & Northern Corp. / Genesee's
 Title John Herbrand, General Counsel Mohawk Valley
Railroad Co., Inc.
 Address One Mill Street, Suite 101
Batavia NY 14020

e. Is the IDA the owner of the property? Yes No (check one)
If "No" identify owner and explain IDA rights or interest in an attached statement.

Telephone 585-343-5398

6. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one) Yes No

If yes, list the statutory exemption reference and assessment roll year on which granted:
exemption GML §854 assessment roll year 1993

7. A copy of this application, including all attachments, has been mailed or delivered on 08/09/12 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

CERTIFICATION

I, Natalie L. Brown, Vice Chairman of Oneida County Industrial Development Agency hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

July 9, 2012
Date

Natalie L. Brown
Signature

FOR USE BY ASSESSOR

1. Date application filed _____
2. Applicable taxable status date _____
- 3a. Agreement (or extract) date _____
- 3b. Projected exemption expiration (year) _____
4. Assessed valuation of parcel in first year of exemption \$ _____
5. Special assessments and special as valorem levies for which the parcel is liable:

Date

Assessor's signature

Exhibit A

Application for Real Property Tax Exemption
(Form RP-412-a)
**Oneida County Industrial Development Agency
(Mohawk, Adirondack & Northern Railroad Corp./
Genesee & Mohawk Valley Railroad Co., Inc. Facility)**

3(a). Assessment Roll Description:

277.000-1-43	756.000-1-4
744.000-1-1	756.000-1-5
033.006-3-49	756.000-1-6
033.006-3-88	756.000-1-7
033.006-4-8	756.000-1-8
048.000-1-4	756.000-1-9
084.000-2-19	756.000-1-10
228.005-2-11	756.000-1-11
159.011-1-12	756.000-1-12
194.000-2-33.1	756.000-1-13
194.000-2-54	756.000-1-14
227.000-1-49	756.000-1-15
652.001-3-2	243.017-1-5.1
658.007-3-1	002.013-76-2
658.089-5-1	242.074-2-20
177.000-1-58	259.002-1-2.3
121.000-1-31	222.000-1-52
140.000-1-3	222.000-1-92
752.089-4-1	242.048-1-22
752.089-4-2	222.000-1-67
140.019-1-7	2.013-76-2
652.001-3-1	178572
752.001-1-1	17-239170
756.000-1-1	
756.000-1-2	
756.000-1-3	

3(c). City, Town or Village:

City of Rome
City of Utica
Village of Boonville
Village of Remsen
Village of Holland Patent
Town of Boonville
Town of Steuben
Town of Trenton
Town of Marcy

3(d). School Districts:

Utica City School District
Rome City School District
Adirondack Central School District
Remsen School District
Whitesboro Central School District
Holland Patent School District

4(a). Brief Description of Facility:

a certain railroad yard in the City of Utica, trackage in the City of Rome and a line of rail running from City of Utica to the Oneida County – Lewis County line north of Boonville (collectively, the "Improvements"), all situated on a 450± acre parcel of land running through the City of Rome, the City of Utica, the Village of Boonville, the Village of Remsen, the Village of Holland Patent, the Town of Boonville, the Town of Steuben, the Town of Trenton and the Town of Marcy (collectively, the "Land"); and all equipment used in connection with the operation of the Improvements (the "Equipment"), all to be used for the purpose of providing continued rail service to the residents of Oneida County (the Land, the Improvements and the Equipment referred to collectively as the "Facility")

MOHAWK, ADIRONDACK & NORTHERN RAILROAD CORP.

and

GENESEE & MOHAWK VALLEY RAILROAD CO., INC.

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

FIRST AMENDED AND RESTATED
PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Oneida County Industrial Development Agency
2012 Lease Amendment and Restatement
(Mohawk, Adirondack & Northern Railroad Corp./
Genesee & Mohawk Valley Railroad Co., Inc. Facility)

Oneida County, City of Rome, City of Utica, Village of Boonville, Village of Remsen,
Village of Holland Patent, Town of Boonville, Town of Steuben, Town of Trenton,
Town of Marcy, Utica City School District, Rome City School District,
Adirondack Central School District, Remsen School District, Whitesboro Central School District,
Holland Patent School District

Tax Account Nos.: See Exhibit B attached hereto

**FIRST AMENDED AND RESTATED
PAYMENT-IN-LIEU-OF-TAX AGREEMENT**

THIS FIRST AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of April 15, 2012, is by and among **MOHAWK, ADIRONDACK & NORTHERN RAILROAD CORP.**, a corporation duly organized and validly existing under the laws of the State of New York, having an address of One Mill Street, Suite 101, Batavia, New York 14020 ("MA&N"), **GENESEE & MOHAWK VALLEY RAILROAD CO. INC.**, a corporation duly organized and validly existing under the laws of the State of New York, having an address of One Mill Street, Suite 101, Batavia, New York 14020 ("G&MV") (MA&N and G&MV referred to collectively as the "Company") and **ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, an industrial development agency and a public benefit corporation of the State of New York having its principal office at 584 Phoenix Drive, Rome, New York 13441 (the "Agency").

W I T N E S S E T H:

WHEREAS, the Agency is authorized and empowered by the provisions of Title 1 of Article 18-A of the General Municipal Law, Chapter 99 of the Consolidated Laws of New York, as amended, (the "Enabling Act"), and Chapter 372 of the Laws of 1970 of the State of New York, as amended, constituting Section 901 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of, among others, industrial facilities for the purpose of promoting, attracting and developing economically sound commerce and industry in order to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, the Act, among other things, specifically authorizes the Agency to acquire, construct, own, maintain and lease or sell to a railroad or private business coporation any interest in railroads operating within Oneida County, including easements or rights-of-way, necessary or convenient to the operation of such railroad; and

WHEREAS, the Agency acquired fee title to a certain industrial development facility consisting of a railroad yard in the City of Utica, trackage in the City of Rome and a line of rail running from City of Utica to the Oneida County – Lewis County line north of Boonville (collectively, the "Improvements"), all situated on a 450± acre parcel of land running through the City of Rome, the City of Utica, the Village of Boonville, the Village of Remsen, the Village of Holland Patent, the Town of Boonville, the Town of Steuben, the Town of Trenton and the Town of Marcy (collectively, the "Land"); and all equipment used in connection with the operation of the Improvements (the "Equipment"), all to be used for the purpose of providing continued rail service to the residents of Oneida County (the Land, the Improvements and the Equipment referred to collectively as the "Facility"); and

WHEREAS, the Agency leases a portion of the Facility (the "MA&N Facility") to MA&N pursuant to a lease agreement dated as of December 29, 1992 as amended on March 17, 2009 (the "MA&N Lease Agreement"); and

WHEREAS, the Agency leases a portion of the Facility (the "G&MV Facility") to G&MV pursuant to a lease agreement dated as of December 29, 1995 as amended on March 17, 2009 (the "G&MV Lease Agreement"); and

WHEREAS, the MA&N Facility together with the G&MV Facility constitute the "Facility"; and

WHEREAS, in order to induce the Company to continue to operate and maintain the Facility, the Agency is willing to extend, amend and restate the MA&N Lease Agreement and the G&MV Lease Agreement pursuant to the terms and conditions contained in a First Amended and Restated Lease Agreement dated as of April 15, 2012 (the "First Amended and Restated Lease Agreement"); and

WHEREAS, the Agency agreed to accept title to the Facility in order to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, the MA&N Facility is exempt from real property taxes, general property taxes, general school district taxes, general assessments, service charges or other governmental charges of a similar nature levied and/or assessed upon the Facility or the interest therein of the Company or the occupancy thereof by the Company commencing March 1, 1993, the first taxable status date following the MA&N Lease Agreement, (the "MA&N Exempt Taxes"), because the Agency has title to the MA&N Facility and the MA&N Facility is used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption does not extend to special assessments or ad valorem levies; and

WHEREAS, the Agency and MA&N made provisions with respect to payments-in-lieu-of-taxes relating to the MA&N Facility in the MA&N Lease Agreement; and

WHEREAS, the G&MV Facility is exempt from real property taxes, general property taxes, general school district taxes, general assessments, service charges or other governmental charges of a similar nature levied and/or assessed upon the Facility or the interest therein of the Company or the occupancy thereof by the Company commencing March 1, 1996, the first taxable status date following the G&MV Lease Agreement, (the "G&MV Exempt Taxes") (the MA&N Exempt Taxes and the G&MV Exempt Taxes collectively, the "Exempt Taxes"), because the Agency has title to the G&MV Facility and the G&MV Facility is used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption does not extend to special assessments or ad valorem levies; and

WHEREAS, the Agency and G&MV made provisions with respect to payments-in-lieu-of-taxes relating to the G&MV Facility in the G&MV Lease Agreement and in a Payment-In-Lieu-of-Tax Agreement dated as of December 29, 1995 (the "G&MV PILOT Agreement"); and

WHEREAS, as fee owner of the Facility the Agency pays no taxes with respect to the Facility; and

WHEREAS, the Company understands that it, as lessee of the Facility leased by the Agency, will, in fact, have Exempt Taxes to pay under the provisions of the First Amended and Restated Lease Agreement from the first date of the Extended Exemption Term thereunder (as that date is determined by the parties and described herein) through the term of the First Amended and Restated Lease Agreement (the "Extended Exemption Term"); and

WHEREAS, each year of the Extended Exemption Term in the City of Utica is more particularly set forth on Schedule B-1 attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, each year of the Extended Exemption Term in the City of Rome is more particularly set forth on Schedule B-2 attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, each year of the Extended Exemption Term in the Village of Boonville, the Village of Remsen, the Village of Holland Patent, the Town of Boonville, the Town of Steuben, the Town of Trenton and the Town of Marcy is more particularly set forth on Schedule B-3 attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an amended and restated agreement making provision for payments-in-lieu-of-taxes and such assessments by the Company during the Extended Exemption Term to the City of Rome, the City of Utica, the Village of Boonville, the Village of Remsen, the Village of Holland Patent, the Town of Boonville, the Town of Steuben, the Town of Trenton and the Town of Marcy, or any existing incorporated village or any village which may be incorporated after the date hereof, within which the Facility is or may be, wholly or partially located, Oneida County, Utica City School District, Rome City School District, Adirondack Central School District, Remsen School District, Whitesboro Central School District, Holland Patent School District and appropriate special districts (hereinafter each a "Taxing Authority" and collectively the "Taxing Authorities") in which any part of the Facility is or is to be located; and

WHEREAS, the PILOT Payments (as defined below) represent a deviation from the Agency's Uniform Tax Exemption Policy (the "Policy"); and

WHEREAS, pursuant to Section 874 of the Act, the Agency sent a notice to the chief executive officer of each Taxing Authority providing a description of the PILOT Payments, the Agency's reasons for deviating from the Policy as well as the time and location of the

meeting during which the Agency would consider a resolution approving the deviation from its Policy and the PILOT Payments; and

WHEREAS, all defined terms herein as indicated by the capitalization of the first letter thereof and not otherwise defined herein shall have the meanings ascribed to such terms as set forth in the First Amended and Restated Lease Agreement.

NOW, THEREFORE, to provide for certain payments to the Taxing Authorities, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties hereto agree as follows:

1. (a) The Company shall pay to each Taxing Authority as set forth on Schedule A attached hereto and made a part hereof an amount in lieu of the Exempt Taxes (the "PILOT Payments") during each Exemption Year of the Extended Exemption Term as follows:

(i) zero percent (0%) of Exempt Taxes from the first through and including the tenth Exemption Year;

(ii) all non-exempt taxes and charges upon the Facility from the first through and including the tenth Exemption Year; and

(iii) one hundred percent of such taxes after the tenth Exemption Year.

Anything herein to the contrary, notwithstanding, this First Amended and Restated PILOT Agreement shall terminate on the date on which the First Amended and Restated Lease Agreement shall terminate and the Agency shall convey its fee interest in the Facility pursuant to the First Amended and Restated Lease Agreement.

Anything herein to the contrary, notwithstanding, upon the failure of the Company in making any payment when due hereunder and upon failure to cure such default within thirty (30) days of receipt of notice as herein provided, the Company shall henceforth pay as PILOT Payments one hundred (100%) percent of the Exempt Taxes together with interest at the rate of nine (9%) percent per annum on any delinquent PILOT Payments together with expenses of collection, including but not limited to, payment of attorneys' fees; provided, however, nothing herein contained shall be deemed to limit any other rights and remedies the Agency may have hereunder or under any other Transaction Document.

3. The Company will make PILOT Payments to each Taxing Authority hereunder for each Exemption Year of the Extended Exemption Term by making the required payment to such Taxing Authority no later than the last day during which such Exempt Taxes could otherwise be made without penalty as if the Agency did not have a fee interest in the Facility.

4. The PILOT Payments to be made by the Company pursuant to this First Amended and Restated PILOT Agreement are intended to be in lieu of all Exempt Taxes that would have to be paid on the Facility leased to the Company by the First Amended and Restated Lease Agreement during the Extended Exemption Term if the Agency did not have a fee interest in the Facility.

5. If by reason of a change in the Constitution or laws of the State of New York, or an interpretation of the Constitution or the laws of the State of New York by the Court of Appeals (or such lower court from which the time to appeal has expired) of the State of New York, or for any other reason, the Company is required to pay any tax which the payments specified herein are intended to be in lieu of, the Company may deduct the aggregate of any such payments made by it from the amount herein agreed to be paid in lieu of such taxes and need only pay the difference. Furthermore, inasmuch as the PILOT Payments herein agreed to be made by the Company are intended to be in lieu of all Exempt Taxes, it is agreed that said payments shall not, as to any Exemption Year of the Extended Exemption Term, be in an amount greater than would be payable for such year for such Exempt Taxes, in the aggregate, by a private corporation on account of its ownership of the Facility.

6. This First Amended and Restated PILOT Agreement shall be binding upon the successors and assigns of the parties.

7. It is the intent of the parties that the Company will have all the rights and remedies of a taxpayer with respect to any real property or other tax, service charge, special benefit, ad valorem levy, assessment or special assessment or service charge because of which, or in lieu of which, the Company is obligated to make a payment hereunder, as if and to the same extent as if the Agency did not have a fee interest in the Facility. It is the further intent of the parties that the Company will have all of the rights and remedies of a taxpayer as if and to the same extent as if the Agency did not own a fee interest in the Facility with respect to any proposed assessment or change in assessment concerning the property, or any portion thereof, whether through an assessor, board of assessment review, court of law, or otherwise and likewise will be entitled to protest before and be heard by such assessor, board of assessment review, court of law or otherwise and will be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any taxes that would have been payable but for the provisions hereof. In the event, however, that a court of competent jurisdiction shall enter an order or judgment determining or declaring that, by reason of the Agency's interest in the Facility, the Company does not have the right to bring a proceeding to review such assessment under the Real Property Tax Law or any other law, then the Company shall have the right to contest such assessment in the name and as the agent of the Agency, and the Agency agrees to cooperate with the Company in all respects in any such proceeding at the sole cost and expense of the Company.

8. All amounts payable by the Company hereunder will be paid to the respective Taxing Authority and will be payable in such lawful money of the United States of America as at

the time of payment is legal tender for the payment of public and private debts, including a check payable in such money.

9. (a) If any term or provision hereof should be for any reason held or adjudged to be invalid, illegal or unenforceable by any court of competent jurisdiction, such term or provision will be deemed separate and independent and the remainder hereof will remain in full force and effect and will not be invalidated, impaired or otherwise affected by such holding or adjudication.

(b) This First Amended and Restated PILOT Agreement may not be effectively amended, changed, modified, altered or terminated except by an instrument in writing executed by the parties hereto.

(c) All notices, certificates or other communications hereunder shall be in writing and shall be sufficiently given and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, to the Agency or the Company, as the case may be, addressed as follows:

If to the Agency:

Oneida County Industrial Development Agency
584 Phoenix Drive
Rome, New York 13441
Attn.: Executive Director

With a Copy to:

Bond, Schoeneck & King, PLLC
501 Main Street
Utica NY 13501
Attn.: Linda E. Romano, Esq.

If to the Company:

Mohawk, Adirondack & Northern Railroad Corp.
One Mill Street, Suite 101
Batavia, New York 14020
Attn.: David J. MonteVerde, President

Genesee & Mohawk Valley Railroad Co., Inc.
One Mill Street, Suite 101
Batavia, New York 14020
Attn.: David J. MonteVerde, President

With a Copy to:

John S. Herbrand, Esq.
One Chase Square
Suite 1900
Rochester, New York 14604

provided, that the Agency or the Company may, by notice given hereunder to the other, designate any further or different addresses to which subsequent notices, certificates or other communications to them shall be sent.

(e) This First Amended and Restated PILOT Agreement shall be governed by and construed in accordance with the laws of the State of New York.

(f) It is the intent of the Agency and the Company that (i) those provisions of the MA&N Lease Agreement and the G&MV Lease Agreement relating to payments-in-lieu-of-taxes and (ii) the G&MV PILOT Agreement be superseded in their entirety by this First Amended and Restated PILOT Agreement.

[Signature page follows]

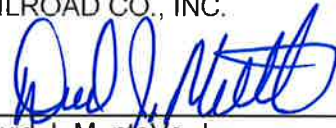
IN WITNESS WHEREOF, the parties have executed this **First Amended and Restated PILOT Agreement** as of the date first above written.

MOHAWK, ADIRONDACK & NORTHERN
RAILROAD CORP.

By: 

David J. MonteVerde
President

GENESEE & MOHAWK VALLEY
RAILROAD CO., INC.

By: 

David J. MonteVerde
President

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: _____
Natalie L. Brown
Vice Chairman

IN WITNESS WHEREOF, the parties have executed this **First Amended and Restated PILOT Agreement** as of the date first above written.

MOHAWK, ADIRONDACK & NORTHERN
RAILROAD CORP.

By: _____
David J. MonteVerde
President

GENESEE & MOHAWK VALLEY
RAILROAD CO., INC.

By: _____
David J. MonteVerde
President

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By:  _____
Natalie L. Brown
Vice Chairman

STATE OF NEW YORK)
 : ss.:
COUNTY OF ~~ONEIDA~~ *MONROE*)

On the *26th* day of July 2012 before me, the undersigned a notary public in and for said state, personally appeared **David J. MonteVerde**, 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 capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

JOHN S. HERBRAND
Notary Public, State of New York
Registration # 02HE6099658
Qualified in Monroe County
Commission Expires *9/29/2015*

[Handwritten Signature]

Notary Public

STATE OF NEW YORK)
 : ss.:
COUNTY OF ONEIDA)

On the ___ day of July 2012 before me, the undersigned a notary public in and for said state, personally appeared **Natalie L. Brown**, 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 she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

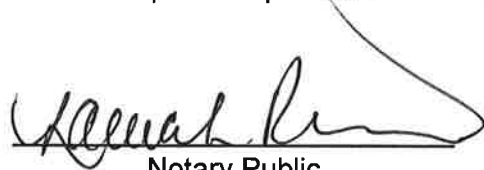
STATE OF NEW YORK)
 : ss.:
COUNTY OF ONEIDA)

On the ___ day of July 2012 before me, the undersigned a notary public in and for said state, personally appeared **David J. MonteVerde**, 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 capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK)
 : ss.:
COUNTY OF ONEIDA)

On the 26th day of July 2012 before me, the undersigned a notary public in and for said state, personally appeared **Natalie L. Brown**, 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 she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
LAURA S. RUBERTO
Notary Public, State of New York
Appointed in Oneida County
Reg. No. 01RU5031396
Commission Expires August 1, 2014

EXHIBIT A

ALL THAT TRACT OR PARCEL OF LAND situate in Oneida County, State of New York, more particularly set forth and described in a certain deed from the MOHAWK, ADIRONDACK & NORTHERN RAILROAD CORPORATION to Oneida County Industrial Development Agency dated December 19, 1992, and recorded in the Oneida County Clerk's Office on December 30, 1992.

Oneida County, New York

Lyons Falls Secondary, Line Code 4741

ALL THAT CERTAIN property of the Grantor, being the line of railroad known as the Lyons Falls Branch (a.k.a Lyons Falls Secondary) and identified as Line Code 4741 in the Recorder's Office of Oneida County, New York in Book 2070 at page 119, situate in the County of Oneida and State of New York; being further described as follows:

BEGINNING as approximately Railroad Mile Post 0.2, being approximately 130 feet southeasterly of the southeast side of Washington Street, said Beginning being adjacent to Grantor's line of railroad known as the Penn Central Albany-Rensselaer to Bay View Main Line (a.k.a. Consolidated Rail Corporation's Chicago Line) and identified as Line 4700 at Railroad Mile Post 237.8, more or less, in the City of Utica, as indicated on sheets 2 of 3 and 3 of 3 of aforesaid "Exhibit "B"; thence extending in a general northerly direction through the County of Oneida and passing through the Towns of Marcy and Trenton, the Village of Holland Patent, the Towns of Trenton, the Village of Remsen, the Towns of Remsen, Steuben and Boonville and the Village of Boonville to the County Line, the County of Oneida on the south and the County of Lewis on the north, being at approximately Railroad Mile Post 37, as indicated on sheet 1 of 3 of aforesaid Exhibit "B".

BEING a part or portion of the same premises which Robert W. Blanchette, Richard C. Bond and John H. McArthur, as trustees of the Property of the Penn Central Transportation Company, Debtor, by Conveyance Document No. PC-CRC-RP-123 dated March 30, 1976 and recorded on January 4, 1979, in the Recorder's Office of Oneida County, New York, in Deed Book 2070, at page 111&c., and granted and conveyed unto Consolidated Rail Corporation.

BEING a part or portion of the same premises conveyed by Consolidated Rail Corporation to MOHAWK, ADIRONDACK & NORTHERN RAILROAD CORPORATION by deed dated September 8, 1992 and recorded in the Oneida County Clerk's Office on November 10, 1992, in Book 2641 of Deeds at page 323.

EXCEPTING AND RECEIVING, thereout and therefrom and unto the Consolidated Rail Corporation, permanent, perpetual, exclusive, assignable and unrestricted easements and rights

for any and all existing sewer, gas and water lines, poles, pipes, wires, cables, power, fiber optic cables for signal and communication lines and all their appurtenances, hereinafter referred to as "Facilities", located in, on, under, over, above, or beneath the surface, across or through the Premises in the area adjoining Consolidated Rail Corporation's remaining property in the vicinity of Washington Street in Utica, New York which are needed and useful in the support of Consolidated Rail Corporation's railroad operations and also for any existing private fiber optic cable(s) and its appurtenances; and together with the right to use, maintain, repair, replace, renew, rehabilitate and remove said Facilities and their appurtenances; and further together with the right of unimpeded ingress and egress in, on, over, across and through Premises for the aforesaid purposes.

ALL THAT TRACT OR PARCEL OF LAND situate in the County of Oneida, State of New York, more particularly set forth and described in a certain deed from the **GENESEE & MOHAWK VALLEY RAILROAD CO., INC.** to Oneida County Industrial Development Agency dated December ____, 1995, and recorded in the Oneida County Clerk's Office on December ____, 1995.

Oneida County, New York
Rome Industrial Track, Line Code 4744

ALL THAT CERTAIN property of the Grantor, being a portion of the line of railroad known as the Camden Secondary Track (a.k.a. Rome Industrial Track), and identified as Line Code 4744 in the Recorder's Office of Oneida County, New York in Book 2070 at page 121 of the Book of Deeds, situate in the City of Rome, County of Oneida and State of New York, being further described as follows:

BEGINNING at Railroad Station 1989+50, being approximately Railroad Mile Post 37.5, also being at the southeasternmost line of property conveyed by Consolidated Rail Corporation to G. W. Bryant Core Sands, Inc. by deed dated August 13, 1985, as indicated on sheet 1 of 11 of Exhibit "B"; thence extending in a general southeasterly direction to approximately Railroad Mile Post 43.7; thence continuing in a general southeasterly direction, the southerly line of property herein described being 8 feet south of the near rail of Track No. 206, as identified in ZTS Albany Division, Volume 2, Zone 84, dated April 15, 1989, and known as the Rome Industrial Track (except on Bridge No. 248.54, across the Mohawk River, where said southerly line is on the north face of the center tress; see Note No. 1 on sheet 9 of 11 of Exhibit "B"), to approximately Railroad Mile Post 46.1 (a.k.a. Mile Post 44.8, more or less), also being opposite Railroad Mile Post 248.3, more or less, of Consolidated Rail Corporation's Chicago Line (Line Code 4700), the place of ENDING, as indicated on sheet 9 of 11 of Exhibit "B".

TOGETHER with all property of the former Rome and Clinton Railroad Company as it extends off the Rome Industrial Track in the vicinity of James Street, as indicated on sheet 5 of 11 of Exhibit "B".

BEING a part or portion of the same premises which Robert W. Blanchette, Richard C. Bond and John H. McArthur, as Trustees of the Property of Penn Central Transportation Company, Debtor by Conveyance Document No. PC-CRC-RP-123, dated March 30, 1976 and recorded on September 14, 1978, in the Recorder's Office of Oneida County, New York, in Deed Book Volume 2070 at page 111&c., granted and conveyed unto Consolidated Rail Corporation.

AND, FURTHER BEING a part or portion of the premises which Consolidated Rail Corporation conveyed to Grantor by Deed dated December 8, 1993 and recorded in the Clerk's Office of Oneida County, New York in Liber 2669 at page 411 of the Book of Deeds.

Oneida County, New York

Utica Yard (northern portion), adjacent to the Chicago Line

ALL THAT CERTAIN property of the Grantor, being a portion of the line of railroad known as the Penn Central Albany-Rensselaer to Bay View Main Line (a.k.a. the Chicago Line), and identified as Line Code 4700 in the Recorder's Office of Oneida County, New York in Book 2070 at page 116 of the Book of Deeds, situate in the City of Utica, County of Oneida and State of New York, being further described as follows:

BEGINNING at approximately Railroad Mile Post 237.85, as indicated on sheet 10 of 11 of Exhibit "B"; thence extending in a general southeasterly direction, the southerly line of property herein described, partially being 10 feet north of the near rail Track No. 201, as identified in ZTS Albany Division, Volume 2, Zone 84, page 1, dated April 15, 1989 and known as the Chicago Line Track No. 1, from a point 140 feet, more or less, southeast of the southeasterly line of Washington Street to approximately 250 feet southeasterly from the point of switch for Track No. 269 and 262, as identified in said ZTS Albany Division and known as West Lead, on said Track No. 201; partially being 15 feet south of the near rail of Track No. 262, as identified in said ZTS Albany Division and known as the Utica Yard Lead; partially being 15 feet south of the near rail of the Utica Yard Ladder Track, partially being 15 feet south of the near rail of Track No. 573, as identified in said ZTS Albany Division and known as the Stone Track and partially being north of the near rail of Track No. 261, as identified in said ZTS Albany Division and known as the North Controlled Siding to approximately Railroad Mile Post 236.25, the place of ENDING, as indicated on sheet 11 of 11 of Exhibit "B".

BEING a part or portion of the same premises which Robert W. Blanchette, Richard C. Bond and John H. McArthur, as Trustees of the Property of Penn Central Transportation Company, Debtor, by Conveyance Document No. PC-CRC-RP-123, dated March 30, 1976 and recorded on September 14, 1978, in the Recorder's Office of Oneida County, New York, in Deed Book Volume 2070 at page 111&c., granted and conveyed unto Consolidated Rail Corporation.

AND, FURTHER BEING a part or portion of the premises which Consolidated Rail Corporation conveyed to Grantor by Deed dated December 8, 1993 and recorded in the Clerk's Office of Oneida County, New York in Liber 2669 at page 412 of the Book of Deeds.

EXCEPTING AND RESERVING thereout and therefrom and unto the said Consolidated Rail Corporation, permanent, exclusive and assignable easements and rights for (1) any portion of Consolidated Rail Corporation's communication building or its appurtenances or facilities that may be located on the Premises; (2) any utilities in, on, over, above, under, across and through the Premises that are needed now or in the future to service said building; and (3) ingress, egress and regress in, on, over, across, above and through the Premises for access to and from and for the purposes of using said building and its appurtenances and facilities. (See sheet 10 of 11 of Exhibit "B", the notes on said Exhibit "B" are meant to be general in nature and not specific); and

EXCEPTING AND RESERVING thereout and therefrom and unto the said Consolidated Rail Corporation, permanent, perpetual, exclusive and assignable easements and rights (1) to use free or change the tracks located on the Premises for the purposes of operating its locomotives, engines, trains, freight cars and any other railroad equipment on, over, across and through the Premises so that Consolidated Rail Corporation may have rail access to the track marked as "CT" on sheet 10 of 11 of Exhibit "B" and identified as Track No. 268 in the aforesaid Albany Division and which track is also known as the former South Controlled Siding; and (2) for egress and regress purposes on, over, across and through the Premises for vehicular, pedestrian and any other purposes that Consolidated Rail Corporation may need for access to and from said Track so that Grantor may use its property that is contiguous and adjacent to said Track for any purposes whatsoever; (The notes on said Exhibit "B" are meant to be general in nature and not specific); and

EXCEPTING AND RESERVING thereout and therefrom and unto the said Consolidated Rail Corporation, permanent, perpetual, assignable and exclusive easements in, on, over, under, above, across and through the Premises for utility purposes and also for ingress, egress and regress access purposes to and from Consolidated Rail Corporation's contiguous and adjacent property.

THIS INDENTURE, made the 10th day of September Two Thousand Eight.

BETWEEN

GENESEE & MOHAWK VALLEY RAILROAD CO., INC., a New York corporation
having an office at One Mill St., Suite 101, Batavia, New York 14020,

party of the first part,

and

HARBOR POINT MINERAL PRODUCTS, INC., a New York corporation
having an office at 71 Wurz Avenue, Utica, New York 13503,

party of the second part.

WITNESSETH, that the party of the first part in consideration of One Dollar and other good and valuable consideration paid by the party of the second part, does hereby grant and release unto the party of the second part, its successors and assigns, forever, **ALL THAT TRACT, PIECE OR PARCEL OF LAND**, situate within the City of Utica, County of Oneida and State of New York, described as follows:

BEGINNING at an iron pin located at the intersection of the southwesterly street boundary of Wurz Avenue with the division line between the herein described property on the southwest and the property of Michael L. Benedetto and Frank J. Sparato (reputed owners) on the northeast;

Thence South 34° 58' 00" East, along the last mentioned division line, a distance of 585.64 feet to a point;

Thence South 32° 31' 45" East, continuing along the last mentioned division line, a distance of 51.16 feet to an iron pin;

Thence South 28° 47' 45" East, continuing along the last mentioned division line, a distance of 110.24 feet to an iron pin;

Thence South 31° 23' 30" East, continuing along the last mentioned division line, a distance of 48.38 feet to an iron pin;

Thence South 36° 13' 45" East, continuing along the last mentioned division line, a distance of 48.08 feet to an iron pin;

Thence South 40° 09' 30" East, continuing along the last mentioned division line, a distance of 40.61 feet to an iron pin located on the northwesterly boundary of Leland Avenue;

Thence South 31° 00' 30" West, along said northwesterly boundary of Leland Avenue, a distance of 42.93 feet to an iron pin;

Thence through the property of N.Y.C. & H.R. Railroad Company (reputed owner) the following four (4) courses and distances:

- 1) North 49° 35' 15" West, a distance of 101.96 feet to an iron pin;
- 2) North 48° 16' 15" West, a distance of 463.04 feet to an iron pin;
- 3) North 56° 31' 15" West, a distance of 203.49 feet to an iron pin;
- 4) North 68° 10' 40" West, a distance of 120.02 feet to an iron pin, said pin located at the intersection of the last mentioned course with the division line between the herein described property on the southeast and the property of Empire Recycling Operations, Trio, (reputed owner) on the northwest;

Thence North 21° 48' 45" East, along the last mentioned division line, a distance of 305.56 feet to an iron pin located on the aforesaid southwesterly street boundary of Wurz Avenue;

Thence South 68° 04' 00" East, along the last mentioned street boundary, a distance of 126.08 feet to the point of beginning.

SUBJECT TO easements, covenants and restrictions of record, if any, and to the state of facts which a personal inspection or accurate survey would disclose, and to any pipes, wires, poles, cables, culverts, drainage courses or systems and their appurtenances now existing and remaining in, on, under, over, across and through the Premises.

BEING THE SAME PREMISES conveyed to the grantor herein by deed dated December 4, 2007 and recorded in the Oneida County Clerk's Office December 21, 2007 as Instrument Number 2007-025656.

This conveyance is done in the usual course of business of the grantor herein and does not constitute all or substantially all of the assets of the grantor.

TOGETHER with the appurtenances and all the estate and rights of the party of the first part in and to said premises.

TO HAVE AND TO HOLD the premises herein granted unto the party of the second part, its successors and assigns, forever.

AND the party of the first part covenants that the party of the first part has not done or suffered anything whereby the said premises have been encumbered in any way whatever, except as aforesaid.

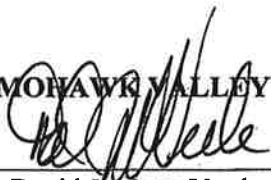
AND the party of the first part in compliance with Sec. 13 of the Lien Law, will receive the consideration for this conveyance and will hold the right to receive such consideration as a trust fund to be applied first for the purpose of paying the cost of the improvement and will apply the same first to the payment of the cost of the improvement before using any part of the total of the same for any other purpose.

IN WITNESS WHEREOF, the party of the first part has duly executed this deed the day and year first above written.

IN PRESENCE OF:

GENESEE & MOHAWK VALLEY RAILROAD CO., INC.

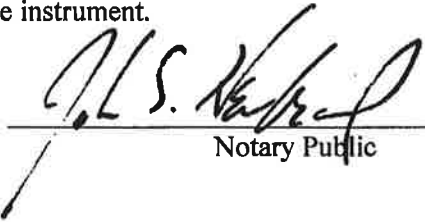
By: _____


David J. MonteVerde
President

9/9/08

STATE OF NEW YORK }
COUNTY OF Monroe } ss:

On the 10th day of September in the year 2008 before me, the undersigned, a notary public in and for said state, personally appeared David J. MonteVerde, 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 capacity, and that by his signature on the instrument, the entity upon behalf of which the individual acted, executed the instrument.



Notary Public

JOHN S. HERBRAND
Notary Public, State of New York
Registration # 02HE609658
Qualified in Monroe County
Commission Expires _____

9/29/2011

EXHIBIT B

277.000-1-43	756.000-1-4
744.000-1-1	756.000-1-5
033.006-3-49	756.000-1-6
033.006-3-88	756.000-1-7
033.006-4-8	756.000-1-8
048.000-1-4	756.000-1-9
084.000-2-19	756.000-1-10
228.005-2-11	756.000-1-11
159.011-1-12	756.000-1-12
194.000-2-33.1	756.000-1-13
194.000-2-54	756.000-1-14
227.000-1-49	756.000-1-15
652.001-3-2	243.017-1-5.1
658.007-3-1	002.013-76-2
658.089-5-1	242.074-2-20
177.000-1-58	259.002-1-2.3
121.000-1-31	222.000-1-52
140.000-1-3	222.000-1-92
752.089-4-1	242.048-1-22
752.089-4-2	222.000-1-67
140.019-1-7	2.013-76-2
652.001-3-1	178572
752.001-1-1	17-239170
756.000-1-1	
756.000-1-2	
756.000-1-3	

SCHEDULE A

Receiver of Taxes
County of Oneida
800 Park Avenue
Utica, New York 13501

Receiver of Taxes
City of Utica
One Kennedy Plaza
Utica, New York 13502

Receiver of Taxes
City of Rome
198 North Washington Street
Rome, New York 13440

Receiver of Taxes
Village of Boonville
13149 State Route 12
Boonville, NY 13309

Receiver of Taxes
Village of Remsen
10606 Pine Street
Remsen, NY 13438

Receiver of Taxes
Town of Remsen
10540 Academy Lane
PO Box 308
Remsen NY 13438

Receiver of Taxes
Town of Boonville
13149 State Route 12
Boonville NY 13309

Receiver of Taxes
Town of Trenton
8520 Old Poland Road
PO Box 26
Trenton NY 13304

Receiver of Taxes
Village of Holland Patent
PO Box 302
Holland Patent NY 13354

Receiver of Taxes
Town of Steuben
9458 Soule Rd
Remsen, NY 13438

Receiver of Taxes
Town of Marcy
8801 Paul Becker Road
Marcy, NY 13403

Receiver of Taxes
Utica City School District
106 Memorial Parkway
Utica, New York 13501

Receiver of Taxes
Rome City School District
409 Bell Road
Rome, New York 13440

Receiver of Taxes
Adirondack Central School District
110 Ford Street
Boonville, NY 13309

Receiver of Taxes
Remsen Central School
PO BOX 406
Remsen, NY 13438

Receiver of Taxes
Whitesboro Central School District
P.O. Box 304
67 Whitesboro Street
Yorkville, NY 13495

Receiver of Taxes
Holland Patent School District
9601 Main Street
Holland Patent NY 13354

SCHEDULE B-1

EXEMPTION YEARS – EXTENDED EXEMPTION TERM

CITY OF UTICA

Exemption Year (Assessment Roll Year)	County Taxes	City Taxes	School Taxes
Year One (08/01/2012)	01/01/2013 – 12/31/2013	04/01/2013 – 03/31/2014	07/01/2013 – 06/30/2014
Year Two (08/01/2013)	01/01/2014 – 12/31/2014	04/01/2014 – 03/31/2015	07/01/2014 – 06/30/2015
Year Three (08/01/2014)	01/01/2015 – 12/31/2015	04/01/2015 – 03/31/2016	07/01/2015 – 06/30/2016
Year Four (08/01/2015)	01/01/2016 – 12/31/2016	04/01/2016 – 03/31/2017	07/01/2016 – 06/30/2017
Year Five (08/01/2016)	01/01/2017 – 12/31/2017	04/01/2017 – 03/31/2018	07/01/2017 – 06/30/2018
Year Six (08/01/2017)	01/01/2018 – 12/31/2018	04/01/2018 – 03/31/2019	07/01/2018 – 06/30/2019
Year Seven (08/01/2018)	01/01/2019 – 12/31/2019	04/01/2019 – 03/31/2020	07/01/2019 – 06/30/2020
Year Eight (08/01/2019)	01/01/2020 – 12/31/2020	04/01/2020 – 03/31/2021	07/01/2020 – 06/30/2021
Year Nine (08/01/2020)	01/01/2021 – 12/31/2021	04/01/2021 – 03/31/2022	07/01/2021 – 06/30/2022
Year Ten (08/01/2021)	01/01/2022 – 12/31/2022	04/01/2022 – 03/31/2023	07/01/2022 – 06/30/2023

SCHEDULE B-2

EXEMPTION YEARS – EXTENDED EXEMPTION TERM

CITY OF ROME

Exemption Year

<u>(Assessment Roll Year)</u>	<u>County/City Taxes</u>	<u>School Taxes</u>
Year One (07/31/2012)	01/01/2013 – 12/31/2013	07/01/2013 – 06/30/2014
Year Two (07/30/2013)	01/01/2014 – 12/31/2014	07/01/2014 – 06/30/2015
Year Three (07/29/2014)	01/01/2015 – 12/31/2015	07/01/2015 – 06/30/2016
Year Four (07/28/2015)	01/01/2016 – 12/31/2016	07/01/2016 – 06/30/2017
Year Five (07/26/2016)	01/01/2017 – 12/31/2017	07/01/2017 – 06/30/2018
Year Six (07/25/2017)	01/01/2018 – 12/31/2018	07/01/2018 – 06/30/2019
Year Seven (07/31/2018)	01/01/2019 – 12/31/2019	07/01/2019 – 06/30/2020
Year Eight (07/30/2019)	01/01/2020 – 12/31/2020	07/01/2020 – 06/30/2021
Year Nine (07/28/2020)	01/01/2021 – 12/31/2021	07/01/2021 – 06/30/2022
Year Ten (07/27/2021)	01/01/2022 – 12/31/2022	07/01/2022 – 06/30/2023

SCHEDULE B-3

EXEMPTION YEARS – EXTENDED EXEMPTION TERM

TOWN OF BOONVILLE, VILLAGE OF BOONVILLE,
TOWN OF STEUBEN, TOWN OF TRENTON, TOWN OF MARCY,
VILLAGE OF REMSEN, VILLAGE OF HOLLAND PATENT

Exemption Year (Assessment Roll Year)	County/Town Taxes	School Taxes
Year One (03/01/2013)	01/01/2014 – 12/31/2014	07/01/2013 – 06/30/2014
Year Two (03/01/2014)	01/01/2015 – 12/31/2015	07/01/2014 – 06/30/2015
Year Three (03/01/2015)	01/01/2016 – 12/31/2016	07/01/2015 – 06/30/2016
Year Four (03/01/2016)	01/01/2017 – 12/31/2017	07/01/2016 – 06/30/2017
Year Five (03/01/2017)	01/01/2018 – 12/31/2018	07/01/2017 – 06/30/2018
Year Six (03/01/2018)	01/01/2019 – 12/31/2019	07/01/2018 – 06/30/2019
Year Seven (03/01/2019)	01/01/2020 – 12/31/2020	07/01/2019 – 06/30/2020
Year Eight (03/01/2020)	01/01/2021 – 12/31/2021	07/01/2020 – 06/30/2021
Year Nine (03/01/2021)	01/01/2022 – 12/31/2022	07/01/2021 – 06/30/2022
Year Ten (03/01/2022)	01/01/2023 – 12/31/2023	07/01/2022 – 06/30/2023