

LAURA S. RUBERTO
lruberto@bsk.com
P: 315.738.1223
F: 315.724.2074

January 27, 2017

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Joseph Surace, Assessor
City of Rome
198 North Washington Street
Rome NY 13440

Re: *Oneida County Industrial Development Agency*
2017 PILOT Amendment (Nortek Powder Coating, LLC Facility)

Dear Mr. Surace:

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 Second Amended and Restated Payment in Lieu of Tax Agreement, the terms of which are effective immediately.

We direct your attention to the fact that all PILOT bills should be issued to NBT Bank, as escrow agent, with a copy to the Company.

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

Very truly yours,

BOND, SCHOENECK & KING, PLLC



Laura S. Ruberto
Legal Assistant

Enclosures

cc: Attached Distribution List

Distribution List

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

Jacqueline M. Izzo, Mayor
City of Rome
Rome City Hall
198 North Washington Street
Rome, New York 13440

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

David C. Nolan, City Treasurer
City of Rome
Rome City Hall
198 North Washington Street
Rome, New York 13440

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

Paul Fitzpatrick, President
Board of Education
Rome City School District
409 Bell Street
Rome, New York 13440

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

Peter C. Blake
Superintendent of Schools
Rome City School District
409 Bell Street
Rome, New York 13440

Receiver of Taxes
Rome City School District
Attn.: David Dreidel
409 Bell Street
Rome, New York 13440

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OFFICIAL USE

7012 3460 0002 3366 1743

Postage	\$ 1.61
Certified Fee	3.30
Return Receipt Fee (Endorsement Required)	3.70
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 8.61



Sent To
 Joseph Surace, Assessor
 Street, Apt. No.
 or PO Box No. City of Rome 198 N. Washington St.
 City, State, ZIP+4 Rome, NY 13440

PS Form 3800, August 2006

See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Joseph Surace, Assessor
 City of Rome
 198 North Washington St.
 Rome, NY



9590 9402 1667 6053 8752 62

2. Article Number (Transfer from service label)

7012 3460 0002 3366 1743

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X Michael Barbato

- Agent
- Addressee

B. Received by (Printed Name)

Michael BARBATO

C. Date of Delivery

1-30-17

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery



**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 Nortek Powder Coating, LLC
 Street 5900 Success Drive
 City Rome NY 13440
 Telephone no. Day () 315.337.2339
 Evening () _____
 Contact Borin Keith
 Title Member

3. DESCRIPTION OF PARCEL

- a. Assessment roll description (tax map no./roll year) 222.000-1-70.2
- b. Street address 5900 Success Drive
- c. City, Town or Village Rome
- d. School District Rome City School District
- e. County Oneida
- f. Current assessment \$1,156,400
- g. Deed to IDA (date recorded; liber and page) 6/1/2013; Instrument #2013-009320

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

- a. Brief description (include property use) construction of a 13,000±sf addition to a 44,815± sf facility for the purpose of formulating and manufacturing custom powder
- b. Type of construction _____
- c. Square footage 44,815 + 13,000
- d. Total cost See Exhibit A attached
- e. Date construction commenced _____
- f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) June 30, 2028

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 1/3 of taxes on the existing facility years 1-5 and 2/3 of taxes on the existing facility years 6-10. Company will pay 1/3 of taxes on the increased assessment of the 2016 facility years 5-9 and 2/3 of taxes on the increased assessment of the 2016 facility years 10-14. Second Amended and Restated PILOT Agreement is attached hereto.
- b. Projected expiration date of agreement June 30, 2028

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 type="checkbox"/>	<input checked="" type="checkbox"/>
School District _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>

d. Person or entity responsible for payment

Name Nortek Powder Coating, LLC
 Title c/o NBT Bank, NA - Mortgage Servicing Department
 Address 20 Mohawk Street
Canajoharie, NY 13317

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 _____

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 2013

7. A copy of this application, including all attachments, has been mailed or delivered on 1/27/17 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

CERTIFICATION

I, David C. Grow, Chairman of Oneida County Industrial Development Agency hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

January 25, 2017
Date

David C. Grow
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
(Nortek Powder Coating LLC Facility)

4(d) Project Cost (2016 Addition):

New Construction of Buildings	\$500,000
Machinery and Equipment	450,000
Fixtures	50,000
Legal fees	40,000
Renovation Costs	<u>50,000</u>
Total	\$1,090,000

NORTEK POWDER COATING LLC

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

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

Oneida County Industrial Development Agency
2017 Amended Real Estate Lease
(Nortek Powder Coating LLC Facility Expansion)

Oneida County, City of Rome, Rome City School District

Tax Account No.: 222.000-1-70.2

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

THIS SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of January 1, 2017, is by and between **NORTEK POWDER COATING LLC**, a Delaware limited liability company having an office at 5900 Success Drive, Rome, New York 13440 (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 Agency previously provided financial assistance to the Company in connection with the acquisition and renovation of an 44,815± square foot manufacturing facility (the "Existing Improvements") located on that certain 4.516 +/- acre parcel of land situate at 5900 Success Drive, City of Rome, Oneida County, New York more particularly described in Exhibit A attached hereto and made a part hereof (the "Land") and the acquisition and installation of equipment in the Improvements (the "Existing Equipment"), all used for the purpose of formulating and manufacturing custom powder (the Land, the Existing Improvements and the Existing Equipment referred to collectively as the "Existing Facility"); and

WHEREAS, the Company has requested the Agency assist with the construction of a 13,000± square foot addition (the "Addition") to the Existing Improvements and the acquisition and installation of equipment in the Addition (the "2016 Equipment" and together with the Existing Equipment, the "Equipment"), all to increase production capabilities; and

WHEREAS, the Agency owns fee title to the Land and Improvements and leases the same to the Company pursuant to a First Amended and Restated Lease Agreement dated as of June 1, 2013 (the "First Amended and Restated Lease Agreement") by and between the Agency and the Company; and

WHEREAS, the Agency and the Company entered into a First Amended and Restated Payment-In-Lieu-of-Tax Agreement dated as of June 1, 2013 (the "First Amended and Restated PILOT Agreement") making provisions for payments-in-lieu-of-taxes relating to the Existing Facility; and

WHEREAS, in order to induce the Company to develop the 2016 Facility, the Agency is willing to amend the First Amended and Restated Lease Agreement to add and include the 2016 Facility pursuant to the terms and conditions contained in a First Amendment to First Amended and Restated Lease Agreement dated as of January 1, 2017 (the "First Amendment to First Amended and Restated Lease Agreement") between the Agency and the Company; and

WHEREAS, the Agency has agreed to enter into the First Amendment to First Amended and Restated Lease Agreement to add and include the 2016 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, upon execution by the parties of the First Amendment to First Amended and Restated Lease Agreement it shall be made a part of the First Amended and Restated Lease Agreement, and the Existing Facility and the 2016 Facility shall be referred to collectively as the "Facility" and shall be referred as such herein; and

WHEREAS, NBT Bank, National Association (the "Bank") financed a portion of the costs of the Existing Facility by way of a loan to the Company in the principal amount of \$345,000.00 secured by (a) a Fee and Leasehold Mortgage and Security Agreement dated June 7, 2013 (the "Mortgage") from the Agency and the Company to the Bank which was recorded in the Oneida County Clerk's Office on June 13, 2013, as Instrument 2013-009323; and (b) an Assignment of Leases and Rents dated June 7, 2013 (the "Assignment") from the Agency and the Company to the Bank; and

WHEREAS, Empire State Certified Development Corporation ("ESCDC") financed a portion of the costs of the Facility by way of a loan under the U.S. Small Business Administration 504 Loan Program in the original principal amount of \$272,000.00 secured by a Mortgage and Security Agreement (with Assignment of Leases and Rents) in the original principal amount of \$272,000.00 dated June 7, 2013 from the Agency and the Company to ESCDC or its nominee which was recorded in the Oneida County Clerk's Office on June 10, 2013, as Instrument 2013-009324 and assigned by ESCDC to the United States Small Business Administration (the "SBA") by assignment of mortgage dated June 07, 2013 and recorded in the Office of the Oneida County Clerk on June 10, 2013 at Instrument Number 2013-009325 (the "SBA Mortgage"); and

WHEREAS, the Facility has been 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 since July 26, 2005 and the Facility will continue to be 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 (the "Exempt Taxes"), because the Agency owns fee title to the Facility and the 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 Company understands that it, as lessee of the Facility leased by the Agency, will, in fact, continue to pay Exempt Taxes in the form of PILOT Payments under the provisions of the Second Amended and Restated PILOT Agreement from the first date of the Second Amended and Restated Exemption Term (as that date is determined by the parties and described herein) through the term of the First Amended and Restated Lease Agreement, as amended by the First Amendment to Lease (the "First Amended and Restated Exemption Term"); and

WHEREAS, each year of the Second Amended and Restated Exemption Term is more particularly set forth on Schedule B attached hereto (each year being referred to as an "Exemption Year"); and

WHEREAS, the Agency and the Company deem it necessary and proper to amend the First Amended and Restated PILOT Agreement making provision for payments-in-lieu-of-taxes and such assessments by the Company to the City of Rome, 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, Rome City 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, 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. The Company shall pay to each Taxing Authority:

(a) all taxes or PILOT Payments that are due with respect to the Facility prior to the First Amended and Restated Exemption Term, no later than the last day during which such payments may be made without penalty; and

(b) all special assessments and ad valorem taxes coming due and payable during the term of the First Amended and Restated Lease Agreement for which the Facility is not exempt, no later than the last day during which such payments may be made without penalty.

2. (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") with respect to the Existing Facility during each Exemption Year as follows:

(i) one-third of such taxes from the first through and including the fifth Exemption Year; and

(ii) two-thirds of such taxes from the sixth through and including the tenth Exemption Year; and

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

(b) The Company shall pay PILOT Payments to each Taxing Authority with respect to the 2016 Facility during each Exemption Year as follows:

(i) one-third of such taxes on the incremental assessment resulting from the 2016 Facility from the fifth through and including the ninth Exemption Year; and

(ii) two-thirds of such taxes on the incremental assessment resulting from the 2016 Facility from the tenth through and including the fourteenth Exemption Year; and

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

(c) Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the First Amended and Restated Lease Agreement shall terminate and the Agency shall convey to the Company its fee interest in the Facility pursuant to the First Amended and Restated Lease Agreement. The benefits under this Agreement are subject to the terms and conditions of a certain First Amended and Restated Job Creation and Recapture Agreement dated as of January 1, 2017.

(d) 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, under any other Transaction Document.

(e) The Agency, the Company and the Bank are entering into a PILOT Payment Escrow Account Agreement dated as of January 1, 2017 (the "PILOT Escrow Agreement") under which the Bank has agreed to establish a restricted account for the collection of funds from the Company and payment of PILOT Payments to the Taxing Authorities. Nothing contained in the PILOT Escrow Agreement shall be deemed to limit the Company's obligations under this Agreement, and the Company shall remain wholly responsible for the full and faithful compliance hereunder.

3. The Company will make PILOT Payments to each Taxing Authority hereunder for each Exemption Year 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 own the Facility.

4. The PILOT Payments to be made by the Company pursuant to this 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 if the Agency did not own 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, 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 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 own 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 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 ownership of 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. Notwithstanding anything herein to the contrary, for so long as this Agreement is in effect, the Company hereby unconditionally and irrevocably waives its right, if any, to apply for and/or receive the benefit of any other real property tax exemption with respect to the Facility, including, without limitation, any real

property tax exemption that may be available under Section 485-b and Section 485-e of the Real Property Tax Law.

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 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:

To the Agency: Oneida County Industrial Development Agency
584 Phoenix Drive
Rome, New York 13441-4105
Attn.: Chairman

With a Copy To: Bond, Schoeneck & King, PLLC
501 Main Street
Utica, New York 13501
Attn.: Linda E. Romano, Esq.

To the Company: Nortek Powder Coating LLC
5900 Success Drive
Rome, New York 13440
Attn.: Borin Keith, Member

With a Copy To: Cohen & Cohen, LLP
258 Genesee Street, Suite 205
Utica, New York 13502
Attn.: Richard S. Cohen, Esq.

To the Bank: NBT Bank, National Association
270 Genesee Street

Utica, New York 13502
Attn.: Regional Senior Vice President of Commercial Lending

With a Copy To: Kowalczyk, Deery & Broadbent, LLP
185 Genesee Street, 12th Floor
Utica, New York 13501
Attn.: Andrew S. Kowalczyk III, Esq.

To SBA:

With a Copy To:

provided, that the Agency, the Company, the Bank or SBA 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.

(d) This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

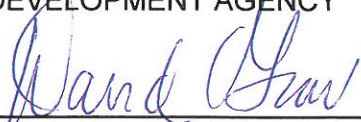
10. This Agreement amends and restates the First Amended and Restated PILOT Agreement in its entirety, and shall take effect immediately.

IN WITNESS WHEREOF, the parties have executed this **SECOND AMENDED AND RESTATED PILOT AGREEMENT** as of the date first above written.

NORTEK POWDER COATING LLC

By: 
Borin Keith
Member

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: 
David C. Grow
Chairman

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

On the 25th day of January 2017 before me, the undersigned a notary public in and for said state, personally appeared **Borin Keith**, 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

LAURA S. RUBERTO
Notary Public, State of New York
Appointed in Oneida County
Reg. No. 01RU5031396
Commission Expires August 1, 2018

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

On the 24th day of January 2017 before me, the undersigned a notary public in and for said state, personally appeared **David C. Grow**, 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

LAURA S. RUBERTO
Notary Public, State of New York
Appointed in Oneida County
Reg. No. 01RU5031396
Commission Expires August 1, 2018

EXHIBIT A

(Legal Description of Land)

LOT NO. 1

ALL THAT TRACT, PIECE OR PARCEL OF LAND situate in the City of Rome, County of Oneida and State of New York designated as "Lot No. 1" on a survey map entitled "Proposed Sub-Division A Portion of Lands of Oneida County Industrial Development Agency ('MGS' Parcel West Rome Industrial Park), City of Rome, County of Oneida, State of New York" made by Michael P. Waters, P.L.S. No. 50027, dated January 4, 2007, last revised January 4, 2008 and filed on June 13, 2012 in the Oneida County Clerk's Office as Instrument No. M2012-000085 (the "Survey Map"), which said tract, piece or parcel of land is more particularly bounded and described as follows:

Beginning at the intersection of the division line between the herein described parcel on the west and the lands of The Microseal Corporation (reputed owner) on the east with the southerly street boundary of Success Drive; said point being westerly along said southerly street boundary of Success Drive 266.67 feet from a concrete monument found on said southerly street boundary of Success Drive;

thence South 40° 11' 53" West along said division line 300.43 feet to its intersection with the division line between the herein described parcel on the north and the lands of Rome Industrial Development Corporation (reputed owner) on the south;

thence North 65° 06' 36" West along the last mentioned division line 45.63 feet to a point on said division line;

thence through the lands of Oneida County Industrial Development Agency the following four (4) courses and distances:

1. North 35° 29' 08" East, 23.31 feet to a point;
2. North 50° 15' 36" West, 95.15 feet to a point;
3. South 39° 44' 32" West, 18.89 feet to a point;
4. North 50° 15' 36" West, 499.09 feet to its intersection with the easterly boundary of the parcel of land designated as "Lot No. 3" on the Survey Map;

thence North 40° 11' 52" East along said easterly boundary of the parcel of land designated as "Lot No. 3" on the Survey Map 312.85 feet to its intersection with the aforementioned southerly street boundary of Success Drive;

thence South 49° 48' 07" East along said southerly street boundary of Success Drive 640.00 feet to the place of beginning, being 196,712.7± square feet or 4.516 acres, more or less.

BEING a part of the premises described in the following deeds: (1) Warranty Deed from Rome Industrial Development Corporation to Oneida County Industrial Development Agency dated August 18, 1989 and recorded on December 21, 1989 in the Oneida County Clerk's Office in

Book 2504 of Deeds at Page 143, (2) Warranty Deed from Rome Industrial Development Corporation to Oneida County Industrial Development Agency dated December 2, 1983 and recorded on December 5, 1983 in the Oneida County Clerk's Office in Book 2149 of Deeds at Page 989, and (3) Warranty Deed from Rome Industrial Development Corporation to Oneida County Industrial Development Agency dated January 4, 1979 and recorded on March 30, 1979 in the Oneida County Clerk's Office in Book of Deeds 2078 at Page 983.

SCHEDULE A

COUNTY OF ONEIDA

Receiver of Taxes
800 Park Avenue
Utica, New York 13501

CITY OF ROME

Receiver of Taxes
Rome City Hall
198 North Washington Street
Rome, New York 13440
Attn.: City Treasurer

ROME CITY SCHOOL DISTRICT

409 Bell Street
Rome, New York 13440
Attn.: David Dreidel, District Treasurer

SCHEDULE B

EXEMPTION YEARS

Exemption Year (Assessment Roll Year)	County/City Taxes	School Taxes
Year One (07/30/2013)	01/01/2014 – 12/31/2014	07/01/2014 – 06/30/2015
Year Two (07/29/2014)	01/01/2015 – 12/31/2015	07/01/2015 – 06/30/2016
Year Three (07/28/2015)	01/01/2016 – 12/31/2016	07/01/2016 – 06/30/2017
Year Four (07/26/2016)	01/01/2017 – 12/31/2017	07/01/2017 – 06/30/2018
Year Five (07/25/2017)	01/01/2018 – 12/31/2018	07/01/2018 – 06/30/2019
Year Six (07/31/2018)	01/01/2019 – 12/31/2019	07/01/2019 – 06/30/2020
Year Seven (07/30/2019)	01/01/2020 – 12/31/2020	07/01/2020 – 06/30/2021
Year Eight (07/28/2020)	01/01/2021 – 12/31/2021	07/01/2021 – 06/30/2022
Year Nine (07/27/2021)	01/01/2022 – 12/31/2022	07/01/2022 – 06/30/2023
Year Ten (07/26/2022)	01/01/2023 – 12/31/2023	07/01/2023 – 06/30/2024
Year Eleven (07/30/2023)	01/01/2024 – 12/31/2024	07/01/2024 – 06/30/2025
Year Twelve (07/29/2024)	01/01/2025 – 12/31/2025	07/01/2025 – 06/30/2026
Year Thirteen (07/28/2025)	01/01/2026 – 12/31/2026	07/01/2026 – 06/30/2027
Year Fourteen (07/26/2026)	01/01/2027 – 12/31/2027	07/01/2027 – 06/30/2028