

LAURA S. RUBERTO
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P: 315.738.1223
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December 7, 2015

VIA CERTIFIED MAIL

James Glenn, Assessor
Town of Boonville
13149 State Route 12
Boonville, New York 13309

Re: *Oneida County Industrial Development Agency
2015 Real Estate Lease (West Dacks, LLC/Lodging Kit Company, Inc. Facility)*

Dear Mr. Glenn:

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 Payment in Lieu of Tax Agreement, the terms of which are effective March 1, 2016.

The taxing jurisdictions should note that all PILOT bills should be issued to the Company c/o First Niagara Bank, N.A. to be paid out of escrow.

It is the intention that this PILOT Agreement covers the existing facility as well as the new addition that is being constructed. Currently, both structures are identified by one tax map number (22.018-2-1.3). We understand the Company has a request pending to subdivide the parcel into two parcels and the new tax map number should be issued on or about March 1, 2016. So there is no confusion, at the time the new tax map number is issued, this PILOT will continue to cover both parcels.

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

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:

David Leffingwell, Mayor
Village of Boonville
13149 State Route 12
Boonville, New York 13309

Receiver of Taxes
Village of Boonville
13149 State Route 12
Boonville, New York 13309

Town:

John Gaylord, Supervisor
Town of Boonville
13149 State Route 12
Boonville, New York 13309

Katherine S. Crill, Receiver of Taxes
Town of Boonville
13149 State Route 12
Boonville, New York 13309

School District:

John Abdo, President
Board of Education
Adirondack Central School District
110 Ford Street
Boonville, New York 13309

Edward Niznik, Superintendent
Adirondack Central School District
110 Ford Street
Boonville, New York 13309

Receiver of Taxes
Adirondack Central School District
13150 State Route 12
Boonville, New York 13309

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ 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. 	<p>A. Signature <input checked="" type="checkbox"/> Wendy Lee <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Wendy Lee C. Date of Delivery</p>
<p>1. Article Addressed to:</p> <p>James Glenn, Assessor Town of Boonville 13149 St. Rt. 12 Boonville, NY 13309</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™ <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Transfer from service label)</p>	<p>7013 1090 0001 8182 9448</p>

PS Form 3811, July 2013

Domestic Return Receipt

U.S. Postal Service
CERTIFIED MAIL RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$	1.14	Postmark Here
Certified Fee		3.45	
Return Receipt Fee (Endorsement Required)		2.80	
Restricted Delivery Fee (Endorsement Required)			
Total Postage & Fees	\$	7.39	

7013 1090 0001 8182 9448

Sent To	
James Glenn, Assessor	
Street, Apt. No.	Town of Boonville, 13149 St.
City, State, ZIP+4	Route 12 Boonville, NY 13309

PS Form 3800, August 2006 See Reverse for Instructions



**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 West Dacks, LLC/Lodging Kit Company Inc.
Street 13492 State Route 12
City Boonville NY 13309
Telephone no. Day (315) 942-4246
Evening () _____
Contact Kent Martin
Title Member/Vice President

3. DESCRIPTION OF PARCEL

- a. Assessment roll description (tax map no./roll year) 22.018-2-1.3 (subdivision in process)
- b. Street address 13492 State Route 12
- c. City, Town or Village Village/Town of Boonville
- d. School District Adirondack Central SD
- e. County Oneida
- f. Current assessment \$420,000
- g. Deed to IDA (date recorded; liber and page) Memo of Lease 12/4/15 #R2015-001582

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

- a. Brief description (include property use) constructing and equipping a 18,000± sf warehouse adjacent to a 14,000± sf manufacturing facility for the distribution of household and linen supplies
- b. Type of construction _____
- c. Square footage see above
- d. Total cost See Exhibit A attached
- e. Date construction commenced August 2015
- f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) December 31, 2026

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 make fixed annual PILOT Payments of \$18,607.30 for 10 years. See PILOT Agreement attached hereto.
- b. Projected expiration date of agreement December 31, 2026

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 First Niagara Bank, N.A.
 Title for West Dacks, LLC
 Address 115 Genesee Street, Auburn
NY 13021 Attn: Thomas Hughes

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 _____

leasehold interest

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 1998 - 2007

7. A copy of this application, including all attachments, has been mailed or delivered on 12/7/15 (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 _____
 Name Title
Oneida County Industrial Development Agency hereby certify that the information
 Organization
 on this application and accompanying papers constitutes a true statement of facts.

December 4, 2015
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
(West Dacks, LLC/Lodging Kit Company, Inc. Facility)**

4(d). Total Cost of Facility:

New Construction of Buildings	\$ 470,000
Machinery & Equipment	80,000
Fixtures	15,000
Fees	10,000
Legal Fees	5,000
Architectural/Engineering	10,000
Total:	\$ 600,000

WEST DACKS, LLC

and

LODGING KIT COMPANY, INC.

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Oneida County Industrial Development Agency
2015 Real Estate Lease
(Lodging Kit Company, Inc. Facility)

Oneida County, Town of Boonville, Village of Boonville, Adirondack Central School District

Tax Account No.: 22.018-2-1.3

PAYMENT-IN-LIEU-OF-TAX AGREEMENT

THIS PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of December 1, 2015, is by and among **WEST DACKS, LLC**, a New York limited liability company having an office at 13492 State Route 12, Boonville, New York 13309 (the "Company"), **LODGING KIT COMPANY, INC.**, a New York corporation having an office at 13492 State Route 12, Boonville, New York 13309 (the "Sublessee") 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").

WITNESSETH:

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 Company has requested the Agency's assistance in connection with the construction of an 18,000± warehouse (the "Warehouse Facility") situated on a 1.13± acre parcel of land ("Parcel B") adjacent to an existing 14,000± square foot manufacturing facility (the "Manufacturing Facility") (the Warehouse Facility and the Manufacturing Facility, collectively, the "Improvements") situated on a 1.14± acre parcel of land ("Parcel A"), all located at 13492 State Route 12, Town of Boonville, Village of Boonville, Oneida County, New York (Parcel A and Parcel B, collectively, the "Land"), said land constituting 2.53± acres; and the acquisition and installation of equipment in the Improvements (the "Equipment"), all to be used for the distribution of household and linen supplies to the lodging industry, non-profit agencies and government agencies (the Land, the Improvements and the Equipment are referred to collectively as the "Facility" and the construction of the Warehouse Facility and equipping of the Improvements is referred to as the "Project"); and

WHEREAS, in order to induce the Company to develop the Facility, the Agency is willing to acquire a leasehold interest in the Land, Improvements and Equipment constituting the Facility and lease said Land, Improvements and Equipment to the Company pursuant to the terms and conditions contained in a Leaseback Agreement dated as of December 1, 2015 (the "Leaseback Agreement"); and

WHEREAS, the Company shall sublease the Facility to the Sublessee upon the terms and conditions contained in a Commercial Lease Agreement dated as of August 1, 2015 between the Company and the Sublessee, as the same may be amended from time to time (the "Sublease Agreement"); and

WHEREAS, First Niagara Bank, N.A., a national banking association having an office at 41 Kellogg Road, New Hartford, New York 13413 (the "Bank") intends to finance a portion of the costs of the Facility by making a loan to the Company in the principal amount not to exceed \$428,000.00, to be secured by (i) a Fee/Leasehold Mortgage and Security Agreement (the "Mortgage") from the Agency and the Company to the Bank; (ii) an Assignment of Leases and Rents (the "Assignment") from the Agency and the Company to the Bank; and (iii) a General Security Agreement (the "Security Agreement") from the Agency and the Company to the Bank; and

WHEREAS, the Mortgage, the Assignment and the Security Agreement are secured by Parcel A, and the Agency is mortgaging to the Bank its interest in Parcel A only;

WHEREAS, the Agency has agreed to acquire an interest in 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 Facility will 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 and/or the Sublessee or the occupancy thereof by the Company and/or the Sublessee commencing March 1, 2016 (the "Exempt Taxes"), because the Agency will own a leasehold interest in the Facility and the Facility will be 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 and/or the Sublessee 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 Leaseback Agreement from the first date of the Exemption Term (as that date is determined by the parties and described herein) through the term of the Leaseback Agreement (the "Exemption Term"); and

WHEREAS, each year of the 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 enter into this agreement making provision for payments-in-lieu-of-taxes and such assessments by the Company to the Town of Boonville, the Village of Boonville, 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, Adirondack Central 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 Leaseback 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 and/or the Sublessee shall pay to each Taxing Authority:

(a) all taxes or PILOT Payments that are due with respect to the Facility prior to the 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 Leaseback 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 and/or the Sublessee 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 as follows:

i. A fixed annual PILOT Payment in the amount of \$18,607.30 during Exemption Years 1 through and including 10; and

ii. The Company will pay 100% of Exempt Taxes after Exemption Year 10.

Such PILOT Payments shall be allocated among the Taxing Authorities in the same proportion as taxes would have been allocated but for the Agency's involvement, unless the Taxing Authorities have consented in writing to a specific allocation (For the purposes of preparing a PILOT bill, each Taxing Authority shall use the tax rate for the prior Exemption Year).

Anything herein to the contrary, notwithstanding, this Agreement shall terminate on the date on which the Leaseback Agreement shall terminate and the Agency shall terminate its interest in the Facility pursuant to the Leaseback Agreement. The benefits under this Agreement are subject to the terms and conditions of a certain Job Creation and Recapture Agreement dated as of December 1, 2015.

(b) Anything herein to the contrary, notwithstanding, upon the failure of the Company and/or the Sublessee 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 and/or the Sublessee 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 and/or the Sublessee 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 a leasehold interest in the Facility.

4. The PILOT Payments to be made by the Company and/or the Sublessee 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 Leaseback Agreement if the Agency did not own a leasehold 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 and/or the Sublessee is required to pay any tax which the payments specified herein are intended to be in lieu of, the Company and/or the Sublessee 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 and/or the Sublessee 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 and/or the Sublessee 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 and/or the Sublessee is obligated to make a payment hereunder, as if and to the same extent as if the Agency did not own a leasehold interest in the Facility. It is the further intent of the parties that the Company and/or the Sublessee 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 leasehold 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 ownership of the Facility, the Company and/or the Sublessee 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 and/or the Sublessee 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 and/or the Sublessee in all respects in any such proceeding at the sole cost and expense of the Company and/or the Sublessee.

8. All amounts payable by the Company and/or the Sublessee 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, the Company or the Sublessee, 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: West Dacks, LLC
13492 State Route 12
Boonville, New York 13309
Attn.: Kent C. Martin, Member

With a Copy To: Durr and Riley, LLP
322 Post Street
Boonville, New York 13309
Attn.: William J. Riley, Esq.

To the Sublessee: Lodging Kit Company, Inc.
13492 State Route 12
Boonville, New York 13309
Attn.: Kent C. Martin, Vice President

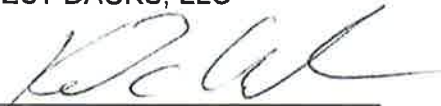
With a Copy To: Durr and Riley, LLP
322 Post Street
Boonville, New York 13309
Attn.: William J. Riley, Esq.


provided, that the Agency, the Company or the Sublessee may, by notice given hereunder to the others, 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.

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

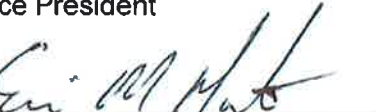
WEST DACKS, LLC

By: 
Kent C. Martin
Member

By: 
Eric M. Martin
Member

LODGING KIT COMPANY, INC.

By: 
Kent C. Martin
Vice President

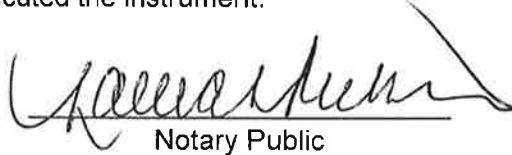
By: 
Eric M. Martin
Vice President

ONEIDA COUNTY INDUSTRIAL
DEVELOPMENT AGENCY

By: 
David C. Grow
Chairman

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

On the 4th day of December 2015 before me, the undersigned a notary public in and for said state, personally appeared **Kent C. Martin**, 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 4th day of December 2015 before me, the undersigned a notary public in and for said state, personally appeared **Eric M. Martin**, 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 3rd day of December 2015 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

Parcel A

All that tract or parcel of land situate, lying and being in the Village of Boonville, County of Oneida and State of New York and bounded and described as follows:

BEGINNING at a point on the easterly bounds of New York State Route 12 at its intersection with the division line between the lands of St. Luke's Medical Center on the south and the lands of Cleveland Lansing, et al on the north; thence along the easterly bounds of N.Y.S. Route No. 12 being the approximate location of the Blue Line of the Black River Canal the following eight (8) courses and distances: N. 00° 28' 37" E. 12.30 feet; N. 04° 23' 46" E. 67.55 feet; N. 02° 41' 37" E. 67.29 feet; N. 01° 09' 06" W. 67.10 feet; N. 04° 02' 44" W. 66.08 feet; N. 04° 31' 39" E. 66.33 feet; N. 01° 40' 46" E. 132.16 feet; N. 01° 10' 59" W. 110.96 feet to a rebar set on the division line between the lands of the Village of Boonville on the north and the lands of Cleveland Lansing, et al on the south; thence along said division line S. 63° 39' 21" E. 188.60 feet to a rebar set on the top of a bank; thence along the top of a steep bank in a southerly direction as it winds and turns 608 ± feet to an iron pipe found on the division line between the lands of St. Luke's Medical Center on the south and the lands of Cleveland Lansing, et al on the north; thence along said division line N. 80° 36' 21" W. 147.63 feet to an iron pipe found; thence continuing N. 80° 36' 21" W. 19.50 feet to the point of beginning, containing 2.5 ± acres of land.

BEING THE SAME PREMISES conveyed to Kenneth E. Martin and Cheryle C. Martin by deed dated June 26, 2008 and recorded in the Oneida County Clerk's Office on January 12, 2009 as Instrument No. 2009-000215.

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SCHEDULE A

COUNTY OF ONEIDA

Receiver of Taxes
800 Park Avenue
Utica, New York 13501

VILLAGE OF BOONVILLE

Receiver of Taxes
13149 State Route 12
Boonville, New York 13309

TOWN OF BOONVILLE

Receiver of Taxes
13149 State Route 12
Boonville, New York 13309

ADIRONDACK CENTRAL SCHOOL DISTRICT

Receiver of Taxes
13149 State Route 12
Boonville, New York 13309

SCHEDULE B

EXEMPTION YEARS

Exemption Year (Assessment Roll Year)	County/Town Taxes	School Taxes	Village Taxes
Year One (03/01/2016)	01/01/2017 – 12/31/2017	07/01/2016 – 06/30/2017	06/01/2016 – 5/31/2017
Year Two (03/01/2017)	01/01/2018 – 12/31/2018	07/01/2017 – 06/30/2018	06/01/2017 – 5/31/2018
Year Three (03/01/2018)	01/01/2019 – 12/31/2019	07/01/2018 – 06/30/2019	06/01/2018 – 5/31/2019
Year Four (03/01/2019)	01/01/2020 – 12/31/2020	07/01/2019 – 06/30/2020	06/01/2019 – 5/31/2020
Year Five (03/01/2020)	01/01/2021 – 12/31/2021	07/01/2020 – 06/30/2021	06/01/2020 – 5/31/2021
Year Six (03/01/2021)	01/01/2022 – 12/31/2022	07/01/2021 – 06/30/2022	06/01/2021 – 5/31/2022
Year Seven (03/01/2022)	01/01/2023 – 12/31/2023	07/01/2022 – 06/30/2023	06/01/2022 – 5/31/2023
Year Eight (03/01/2023)	01/01/2024 – 12/31/2024	07/01/2023 – 06/30/2024	06/01/2023 – 5/31/2024
Year Nine (03/01/2024)	01/01/2025 – 12/31/2025	07/01/2024 – 06/30/2025	06/01/2024 – 5/31/2025
Year Ten (03/01/2025)	01/01/2026 – 12/31/2026	07/01/2025 – 06/30/2026	06/01/2025 – 5/31/2026