

501 Main Street | Utica, NY 13501-1245 | bsk.com

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

June 20, 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 (Cardinal Griffiss Realty, 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 Community 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

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

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

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

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 U.S. Postal Service CERTIFIED MAIL® RECEIPT

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Section

Singer and Apt. Na., or Fo Box No.

City state, 21/144

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Inc. 15/15/15

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
Complete items 1, 2, and 3.	A. Signature
Print your name and address on the reverse	X W. i. l. aul B. J. B. Agent
so that we can return the card to you.	B. Berghand by Printed Name C. Bets of Ballians
Attach this card to the back of the mailpiece,	B. Received by (Printed Name) C. Date of Delivery
or on the front if space permits. 1. Article Addressed to:	THE DATE OF THE
1. Article Addressed to:	D. Is delivery address different from item 1? Yes If YES, enter delivery address below: No
Goseph Surace, Assessor	The rest delivery dedicates actions in the
les bucarda, 1 psc 2001	
City of Donne	
1000 10 House	
(48 N. Moninglan 21.	
LOME NY 18440	3. Service Type ☐ Priority Mail Express®
	☐ Adult Signature ☐ Registered Mail™
	Adult Signature Restricted Delivery Registered Mall Restricted Delivery
9590 9402 1667 6053 8754 15	☐ Certified Mall Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery ☐ Return Receipt for Merchandise
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7015 1730 0001 9912 52	Signature Confirmation Restricted Delivery Restricted Delivery
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PS Form 3811, July 2015 PSN 7530-02-000-9053	Domestic Return Receipt



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

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)				
	(If more than one occupant attach separate listing)			
Name Oneida County Industrial Development Agency	Name Cardinal Griffiss Realty, LLC			
Street 584 Phoenix Drive	Street 584 Phoenix Drive			
City Rome NY 13441	City _ Rome NY 13441			
Telephone no. Day (315)338-0393	Telephone no. Day ()315.338.0393			
Evening ()	Evening ()			
Contact Shawna Papale	Contact Peter A. Zawko			
Title Executive Director	Title Manager			
3. <u>DESCRIPTION OF PARCEL</u> a. Assessment roll description (tax map no.,/roll year) 243.000-1-1.35	*			
b. Street address 153 Brooks Road	e. County Oneida			
3	f. Current assessment \$2,815,344			
c. City, Town or Village Rome	g. Deed to IDA (date recorded; liber and page)			
	Memo of Lease 9/16/2010 #R2010-001059			
GENERAL DESCRIPTION OF PROPERTY a. Brief description (include property use) renovation 46,500± sf facility, all to lease to Assured Information 1. The Company of the Property of th	n and full build out of a 10,782± sf portion of a on Security			
b. Type of construction				
c. Square footage 46,500± d. Total cost See Exhibit A attached	f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA)			
e. Date construction commenced	June 30, 2027 (lease term ends 2056)			
5. SUMMARIZE AGREEMENT (IF ANY) AND MET MADE TO MUNICIPALITY REGARDLESS OF S (Attach copy of the agreement or extract of the summary for payment Company will make fixed Pills.)	STATUTORY EXEMPTION of the terms relating to the project).			
a. Formula for payment Company will make fixed PILOT Payments for the remainder of the exemption years, and 100% of taxes after the fifteenth exemption year. Second Amended and Restated PILOT				
Agreement is attached hereto.				
b. Projected expiration date of agreement June 30, 2027	(lease term ends 2056)			

c. Municipal corporations to which payments be made	will d. Person or entity responsible for payment
Yes 1	No Name Cardinal Griffiss Realty, LLC
County	
Town/City 🗹 🖸	
Village	
School District	13441
e. Is the IDA the owner of the property? If "No" identify owner and explain IDA rigin an attached statement.	
6. Is the property receiving or has the property (check one) Yes N	y ever received any other exemption from real property taxation?
If yes, list the statutory exemption reference exemption GML §854	ce and assessment roll year on which granted: assessment roll year
7. A copy of this application, including all attacts the chief executive official of each municipal	achments, has been mailed or delivered on 6/20/17 (date) ality within which the project is located as indicated in Item 3.
	CERTIFICATION
	, Chairman of
Name	Title
Oneida County Industrial Development Age	ncy hereby certify that the information
Organization on this application and accompanying papers of June 15, 2017 Date	Constitutes a true statement of facts. Adulation Signature
	FOR USE BY ASSESSOR
Date application filed	
Applicable taxable status date	
3a. Agreement (or extract) date	
3b. Projected exemption expiration (year	
	ear of exemption \$
	lorem levies for which the parcel is liable:
Date	Assessor's signature
	ASSESSOF S SIGNATURE

Assessor's signature

Exhibit A

Application for Real Property Tax Exemption (Form RP-412-a)

Oneida County Industrial Development Agency (Cardinal Griffiss Realty, LLC 2017 Facility)

4(d) Project Cost (2017 Project):

Total	\$812,550
NMTC Subordination	15,000
Interest on interim financing	5,750
Architectural/Engineering	23,800
Legal fees	15,000
Fees	15,000
Renovation Costs	\$738,000

CARDINAL GRIFFISS REALTY, LLC

and

ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

SECOND AMENDED AND RESTATED

PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Oneida County Industrial Development Agency 2017 Amendment to Real Estate Lease

(CARDINAL GRIFFISS REALTY, LLC FACILITY)

County of Oneida

and

City of Rome

and

Rome City School District

Tax Account Number:

243.000-1-1.35

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

THIS SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated June 15, 2017, is by and between **CARDINAL GRIFFISS REALTY**, **LLC**, a limited liability company duly organized and validly existing under the laws of the State of New York, having its principal office at 584 Phoenix Drive, Rome, New York 13441 (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").

$\underline{W}\underline{I}\underline{T}\underline{N}\underline{E}\underline{S}\underline{S}\underline{E}\underline{T}\underline{H}$:

WHEREAS, the Agency is authorized and empowered by the provisions of Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended, (the "Enabling Act"), and Chapter 372 of the 1970 Laws 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 previously requested the Agency assist in a certain industrial development facility consisting of construction of a 46,500± gross square foot building (the "Improvements") situated on a 7.50± acre parcel of land located at the corner of Route 825 and Brooks Road, Griffiss Business and Technology Park, City of Rome, Oneida County, New York (the "Land") and the acquisition and installation of equipment in the Improvements (the "Equipment") all to be used for the coordination of redevelopment efforts for the recently realigned Griffiss Air Force Base (the Land, the Improvements and the Equipment referred to collectively as the "Facility"); and

WHEREAS, the Company granted the Agency a leasehold interest in and to the Facility by way of a Lease Agreement dated as of August 1, 2010 (the "Lease Agreement") by and between the Agency and the Company, a memorandum of which was recorded in the Office of the Oneida County Clerk on September 16, 2010 at Instrument R2010-001058; and

WHEREAS, the Agency leases the Facility back to the Company pursuant to a Leaseback Agreement dated as of August 1, 2010 between the Agency and the Company (the "Leaseback Agreement"), a memorandum of which was recorded in the Office of the Oneida County Clerk on September 16, 2010 at Instrument R2010-001059, such that title will remain in the Agency throughout the Lease Term (as such term is defined in the Leaseback Agreement); and

WHEREAS, the Company subleases a $\pm 35,718$ gross square feet portion of the Facility (the "AIS Facility") to Assured Information Security, Inc., a New York business corporation with offices at 245 Hill Road, Rome, New York 13441 (the "Sublessee") for its operation upon the terms and conditions set forth in a Sublease Agreement, dated as of July 1, 2010 (the "Sublease Agreement") by and between the Company and the Sublessee; and

WHEREAS, the Company retains the $\pm 10,782$ square foot balance of the Facility (the "Company Facility") to lease to prospective subtenants, including Sublessee; and

WHEREAS, the Company has now requested the Agency assist with renovations and full build-out of the Company Facility and the acquisition and installation of equipment therein (the "2016 Equipment") to suit the operational needs of the Sublessee (the Company Facility and the 2016 Equipment is referred to as the "2017 Facility" and the renovation and equipping of the 2017 Facility is referred to as the "2017 Project"); and

WHEREAS, the Company will sublease the Company Facility to the Sublessee pursuant to a Sublease Agreement dated January 17, 2017 (the "2017 Sublease Agreement"); and

WHEREAS, Community Bank, N.A., successor in interest to Oneida Savings Bank (the "Lender") intends to finance a portion of the costs of the 2017 Project by making a loan to the Company in the principal amount of \$650,000.00 (the "Loan") to be secured by (a) a Collateral Security Mortgage dated June 15, 2107 (the "2017 Mortgage") from the Agency and the Company to the Lender and (b) an Assignment of Leases and Rents dated June 15, 2107 (the "2017 Assignment") from the Agency and the Company to the Lender; and

WHEREAS, the Facility is exempt from, among other things, 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") commencing on the first date of the Exemption Term, as that date is established by the parties and as described herein, because the Facility is, or will be, under the jurisdiction, supervision and/or control of the Agency and used for a purpose within the meaning of the applicable Constitutional and statutory provisions, including the Enabling Act, provided, however, such exemption will 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, have Exempt Taxes to pay under the provisions of the Lease 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 Lease 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 entered into an agreement dated as of January 1, 2012 (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 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, the Agency and the Company desire to amend the terms of the First Amended and Restated PILOT Agreement by way of this Second Amended and Restated PILOT Agreement; 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 shall pay to each Taxing Authority:
- (a) all taxes 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 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. The Company shall pay to the Taxing Authorities as set forth on <u>Schedule A</u> attached hereto and made a part hereof an aggregate amount in lieu of the Exempt Taxes (the "PILOT Payments") during each Exemption Year in the amounts set forth below:

```
Exemption Year 1
                    20% of Exempt Taxes
Exemption Year 2
                    20% of Exempt Taxes
Exemption Year 3
                    20% of Exempt Taxes
Exemption Year 4
                    20% of Exempt Taxes
Exemption Year 5
                    20% of Exempt Taxes
Exemption Year 6
                    $67,329.30
Exemption Year 7
                    $82,155.93
Exemption Year 8
                    $83,799.05
Exemption Year 9
                    $85,475.03
Exemption Year 10
                    $87,184.53
Exemption Year 11
                    $122,276.31
Exemption Year 12
                    $136,060.18
Exemption Year 13
                    $150,346.50
Exemption Year 14
                    $165,149.85
Exemption Year 15
                    $180,485.19
Exemption Year 16 and thereafter: 100% of Exempt Taxes
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The fixed PILOT Payments shall be billed by the Taxing Authorities in the same proportion as taxes would have been apportioned but for the Agency's involvement, unless the Taxing Authorities have consented in writing to a specific apportionment (For the purposes of apportioning the PILOT Payments, each Taxing Authority shall use the tax rate for the prior Exemption Year).

Anything herein to the contrary, notwithstanding, this Second Amended and Restated PILOT Agreement shall terminate on the date on which the Leaseback Agreement shall terminate and the Agency shall terminate its leasehold interest in the Facility pursuant to the Leaseback 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 percent (100%) of the Exempt Taxes together with interest at the rate of nine percent (9%) 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.

The Agency, the Company and the Lender are entering into a PILOT Payment Escrow Account Agreement dated June 15, 2017 (the "PILOT Escrow Agreement") under which the Lender 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 have a leasehold interest in the Facility.
- 4. The PILOT Payments to be made by the Company pursuant to this Second 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 Leaseback Agreement.
- 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 (if such difference is a positive number). 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 holding a leasehold interest in the Facility.

- 6. This Second Amended and Restated PILOT Agreement shall be binding upon the successors and assigns of the parties.
- 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 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 hold a leasehold 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 hold 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 holding a leasehold 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.
- 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 Second 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 received or upon refusal of receipt 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 Attn: Executive Director

With a copy to:

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

To the Company:

Cardinal Griffiss Realty, LLC 584 Phoenix Drive Rome, New York 13441 Attn: Peter Zawko, Manager

With a copy to:

Camille T. Kahler, Esq. Saunders Kahler, LLP 185 Genesee Street, Suite 1400 Utica, New York 13501 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.

- (d) This Second Amended and Restated PILOT Agreement shall be governed by and construed in accordance with the law of the State of New York, exclusive of its conflicts of law principles.
- (e) This Second Amended and Restated PILOT Agreement replaces in its entirety the First Amended and Restated PILOT Agreement, the terms of which are effective immediately.

[signature pages follow]

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

ONEIDA COUNTY INDUSTRIAL

DEVELOPMENT AGENCY

By:

David C. Grow Its Chairman

CARDINAL GRIFFISS REALTY, LLC

By:

Peter Zavko Its Manager

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

On the 15th day of June 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.

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:

On the 15th day of June 2017 before me, the undersigned a notary public in and for said state, personally appeared **Peter Zawko**, 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

SCHEDULE A

Receiver of Taxes Oneida County 800 Park Avenue Utica, NY 13501

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

Rome City School District 409 Bell Road Rome, New York 13440 Attn.: District Treasurer

SCHEDULE B

EXEMPTION YEARS

Exemption Year (Assessment Roll Year)	County/City Taxes	School Taxes
Year One (07/26/2011)	01/01/2012 - 12/31/2012	07/01/2012 - 06/30/2013
Year Two (07/31/2012)	01/01/2013 - 12/31/2013	07/01/2013 - 06/30/2014
Year Three (07/30/2013)	01/01/2014 - 12/31/2014	07/01/2014 - 06/30/2015
Year Four (07/29/2014)	01/01/2015 - 12/31/2015	07/01/2015 - 06/30/2016
Year Five (07/28/2015)	01/01/2016 - 12/31/2016	07/01/2016 - 06/30/2017
Year Six (07/26/2016)	01/01/2017 - 12/31/2017	07/01/2017 - 06/30/2018
Year Seven (07/25/2017)	01/01/2018 - 12/31/2018	07/01/2018 - 06/30/2019
Year Eight (07/31/2018)	01/01/2019 - 12/31/2019	07/01/2019 - 06/30/2020
Year Nine (07/30/2019)	01/01/2020 - 12/31/2020	07/01/2020 - 06/30/2021
Year Ten (07/28/2020)	01/01/2021 - 12/31/2021	07/01/2021 - 06/30/2022
Year Eleven (07/27/2021)	01/01/2022 - 12/31/2022	07/01/2022 - 06/30/2023
Year Twelve (07/26/2022)	01/01/2023 - 12/31/2023	07/01/2023 - 06/30/2024
Year Thirteen (07/25/2023)	01/01/2024 12/31/2024	07/01/2024 - 06/30/2025

01/01/2026 - 12/31/2026

01/01/2025 - 12/31/2025

Year Fourteen (07/30/2024)

Year Fifteen (07/30/2025)

07/01/2025 - 06/30/2026

07/01/2026 - 06/30/2027