

**FIRST AMENDMENT TO LEASEBACK AGREEMENT**

This First Amendment to Leaseback Agreement (the "First Amendment to Lease") dated as of June 15, 2017 is entered into by and between the **ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY** (the "Agency"), a New York public benefit corporation having its office at 584 Phoenix Drive, Rome, New York 13441 and **CARDINAL GRIFFISS REALTY, LLC**, a New York limited liability company with an address of 584 Phoenix Drive, Rome, New York 13441 (the "Company"), and amends that certain Leaseback Agreement dated as of August 1, 2010 (the "Leaseback Agreement") entered into by and between the Agency and the Company, a memorandum of which was recorded in the Oneida County Clerk's Office on September 16, 2010 at Instrument Number R2010-001059.

All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Leaseback Agreement.

*Recitals*

A. The Company leases to the Agency a certain 7.50 +/- acre parcel of land situate at 153 Brooks Road, City of Rome, Oneida County, New York (the "Land") pursuant to a Lease Agreement dated as of August 1, 2010, a memorandum of which was recorded in the Oneida County Clerk's Office on September 16, 2010 at Instrument Number R2010-001058, which Land is more particularly described in the Lease Agreement.

B. The Agency previously provided financial assistance to the Company in connection with the acquisition and renovation of construction of a 46,500± gross square foot building (the "Improvements") located on the Land and the acquisition and installation of equipment in the Improvements (the "Existing Equipment"), coordination of redevelopment efforts for the realigned Griffiss Air Force Base (the Land, the Existing Improvements and the Existing Equipment referred to collectively as the "Existing Facility").

C. Pursuant to the Leaseback Agreement, the Company agreed to acquire, construct and equip the Existing Facility, as agent of the Agency, and the Agency agreed to lease the Existing Facility to the Company for a term commencing August 1, 2010 and terminating December 31, 2056 (the "Lease Term").

D. The Company subleases a 35,718± gross square foot portion of the Facility (the "AIS Facility") to Assured Information Security ("Sublessee") for its operation upon the terms and conditions set forth in a Sublease Agreement dated July 1, 2010 (the "2010 Sublease Agreement"); and

E. The Company retained the 10,782± gross square foot balance of the Facility (the "Company Facility") to lease to prospective subtenants, including Sublessee; and

F. The Company and the Agency previously entered into a First Amended and Restated Payment-in-Lieu-of-Tax Agreement dated as of January 1, 2012 (the "First Amended

and Restated PILOT Agreement”) pursuant to which the Company agreed to make payments in lieu of real property taxes on the Land and the Existing Facility for the duration of the Lease Term.

G. The Company now proposes to undertake a certain project consisting of renovations and full build-out of the Company Facility and the acquisition and installation of equipment therein (the “2017 Equipment”) to suit the operational needs of the Sublessee (the Company Facility and the 2017 Equipment is referred to as the “2017 Facility,” the renovation and equipping of the 2017 Facility is referred to as the “2017 Project”, and the Existing Facility and the 2017 Facility are collectively referred to as the “Facility”).

H. The Company will sublease the Company Facility to the Sublessee pursuant to a Sublease Agreement dated January 17, 2017 (the “2017 Sublease Agreement”).

I. 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.

J. The Company has requested that the Agency provide financial assistance for the 2017 Project in the form of exemptions from sales and use taxes on materials and/or equipment used or incorporated in renovating and equipping the Company Facility, exemptions of mortgage recording taxes and abatement of real property taxes on the Facility for a period of ten (10) years during which time the Company will pay a fixed annual PILOT Payment.

K. By resolution dated February 16, 2017, the Agency determined to undertake the 2017 Project and to grant the financial assistance requested in connection therewith.

L. The Agency and the Company now desire to amend the Leaseback Agreement to incorporate the 2017 Facility and the 2017 Project.

### *Agreement*

In consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Agency and the Company hereby agree as follows:

**1. *Amendments to Leaseback Agreement.***

(a) The following recitals are added:

WHEREAS, the Company has requested the Agency provide financial assistance in connection with renovations and full build-out of the Company Facility and the acquisition and installation of equipment therein (the “2017 Equipment”) to suit

the operational needs of the Sublessee (the Company Facility and the 2017 Equipment is referred to as the "2017 Facility," the renovation and equipping of the 2017 Facility is referred to as the "2017 Project", and the Existing Facility and the 2017 Facility are collectively referred to as the "Facility"); 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 "Mortgage") from the Agency and the Company to the Lender and (b) an Assignment of Leases and Rents dated June 15, 2107 (the "Assignment") from the Agency and the Company to the Lender; and

WHEREAS, the Agency and the Company will enter into a Second Amended and Restated Payment-In-Lieu-of-Tax Agreement dated as of June 15, 2017 (the "Second Amended and Restated PILOT Agreement") to amend the existing provision for payments-in-lieu-of-taxes (the "PILOT Payments") with respect to the Facility; and

WHEREAS, all references in the Leaseback Agreement to the First Amended and Restated PILOT Agreement shall be amended and restated to mean the Second Amended and Restated PILOT Agreement; and

WHEREAS, in lieu of the Agency and the Company granting a first-priority mortgage to the Agency to secure PILOT Payments to be made by the Company under the Second Amended and Restated PILOT Agreement, the Agency, the Company and the Lender are entering into a PILOT Payment Escrow Account Agreement dated June 15, 2017 (the "PILOT Escrow Agreement").

- (b) Section 2.1(d) is hereby amended to add the following language:

"By resolution adopted on February 16, 2017, the Agency determined that, based upon the review by the Agency of the materials submitted and the representation made by the Company relating to the 2017 Facility, the 2017 Facility would not have a "significant impact" or "significant effect" on the environment within the meaning of the SEQRA Act."

- (c) Section 5.3(a) is hereby amended, in pertinent part, to read as follows:

"The Company shall pay basic rent for the Facility as follows: Five Hundred Dollars (\$500.00) per year commencing on the Closing Date and on the First Business Day of each and every January thereafter during the Lease Term."

- (d) Section 10.6(a) is hereby amended, in pertinent part, to read as follows:

"In its Application for Financial Assistance, the Company has committed to the Sublessee retaining the existing one hundred thirty-five full time equivalent

jobs as a result of the construction, renovation and equipping of the Facility, through the last exemption year of the Second Amended and Restated PILOT Agreement (the “Employment Obligation”). The financial assistance is conditioned upon Sublessee meeting the Employment Obligation.

- (e) A new Section 12.10 is added:

Section 12.10 Rights of Lender.

(a) Lender is hereby given the right by the Agency, in addition to any other rights herein granted, without any requirement to obtain the Agency’s consent, to mortgage the mortgagors' respective interests in the Facility and, in the case of the Company, to assign and grant a security interest in the Company's rights under the Company Documents as collateral security for its obligations to the Lender, upon the condition that all rights acquired by Lender shall be subject to all rights and interests of the Agency herein and in the other Company Documents, none of which covenants, conditions or restrictions is or shall be waived by the Agency by reason of this right to mortgage or grant a security interest in the Facility and the Company Documents, including Unassigned Rights.

(b) There shall be no renewal, cancellation, surrender, acceptance of surrender, material amendment or material modification of this Leaseback Agreement or any other Company Document by joint action of the Agency and the Company alone, without, in each case, the prior consent in writing of Lender, nor shall any merger result from the acquisition by, or devolution upon, any one entity of any fee and/or leasehold estates or other lesser estates in the Facility. Failure of the Lender to consent to a modification of this Leaseback Agreement by the Agency shall constitute an Event of Default.

(c) If the Agency serves a notice of default upon the Company, it shall also serve a copy of such notice upon Lender at the address set forth in Section 9.1.

(d) In the event of any default by the Company under this Leaseback Agreement or any other Company Document, the Lender shall have fifteen (15) days for a monetary default and thirty (30) days in the case of any other default, after notice to the Company and the Lender of such default to cure or to cause to be cured the default complained of and the Agency shall accept such performance by or at the instigation of Lender as if same had been done by the Company. The Agency in its sole discretion will determine whether such action by the Lender amounts to a cure.

(e) Except where Lender or its designee or nominee has succeeded to the interest of the Company in the Facility, no liability for any payments to be made pursuant to this Agreement or the performance of any of the Company’s covenants and agreements under this Agreement shall attach to or be imposed upon the Lender, and if the Lender or its nominee or designee succeeds to the interest of the Company in the Project, all of the obligations and liabilities of the

Lender or its nominee or designee shall be limited to such entity's interest in the Facility and shall cease and terminate upon assignment of this Leaseback Agreement by the Lender; provided however, that the Lender or its nominee or designee shall pay all delinquent PILOT Payments, if any, prior to said assignment.

(g) Notwithstanding any provision of this Leaseback Agreement or any other Company Document to the contrary, foreclosure of a mortgage or any sale of the Company's interest in this Leaseback Agreement and/or the Facility in connection with a foreclosure, whether by judicial proceedings, or any conveyance of the Company's interest in this Agreement and/or the Facility to Lender by virtue of or in lieu of foreclosure or other appropriate proceedings, or any conveyance of the Company's interest in this Leaseback Agreement and/or the Facility by Lender shall not require the consent or approval of the Agency and failure to obtain the Agency's consent shall not be a default or Event of Default hereunder.

(h) The following definitions are added to Schedule A:

"2017 Agency Documents" shall mean the First Amendment to the Leaseback Agreement, the Second Amended and Restated PILOT Agreement, the 2017 Mortgage, the 2017 Assignment, the PILOT Escrow Agreement and the SNDA.

"2017 Assignment" shall mean the Assignment of Leases and Rents dated June 15, 2017 from the Agency and the Company to the Lender, as the same may be amended, renewed and extended from time to time.

"2017 Authorizing Resolution" shall mean the resolution adopted by the Agency on February 16, 2017 authorizing the execution and delivery of the 2017 Agency Documents as such resolution may be amended and supplemented from time to time.

"2017 Company Documents" shall mean the First Amendment to Leaseback Agreement, the Second Amended and Restated PILOT Agreement, the 2017 Mortgage, the 2017 Assignment, the PILOT Escrow Agreement and the SNDA.

"2017 Mortgage" shall mean the Collateral Security Mortgage dated June 15, 2017 from the Agency and the Company to the Lender, as the same may be amended, renewed and extended from time to time.

"Agency Documents" shall be amended to add and include the 2017 Agency Documents.

"Company Documents" shall be amended to add and include the 2017 Company Documents.

"Employment Obligation" shall be amended to mean the retention of one hundred thirty-five (135) full-time jobs through the last exemption year of the Second Amended and

Restated PILOT Agreement as a result of the construction, renovation and equipping of the Facility.

“First Amendment to Leaseback Agreement” shall mean the First Amendment to Leaseback Agreement dated June 15, 2017 between the Company and the Agency.

“Intercreditor Agreement” shall mean the Intercreditor Agreement dated June 15, 2017 between the Lender and Enhanced, with respect to the 2017 Mortgage.

“PILOT Escrow Agreement” shall mean the PILOT Payment Escrow Account Agreement dated June 15, 2017 by and among the Agency, the Company and the Lender, as amended from time to time.

“Second Amended and Restated PILOT Agreement” shall mean the Second Amended and Restated PILOT Agreement dated June 15, 2017 between the Agency and the Company, as the same may be amended from time to time.

“SNDA” shall mean the Subordination, Non-Disturbance and Attornment Agreement dated June 15, 2017 by and among the Agency, the Company, the Sublessee, the Lender and Enhanced.

**2. *Effect of Amendment.*** Except as expressly amended hereby, the Leaseback Agreement is in all respects ratified and confirmed, and the terms, provisions and conditions thereof shall be deemed to remain in full force and effect.

**3. *Ratification.*** Except as expressly amended hereby, the Leaseback Agreement is in all respects ratified and confirmed, and the terms, provisions and conditions thereof shall be deemed to remain in full force and effect.

**4. *Counterparts.*** This First Amendment may be executed in duplicate counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

**5. *Effective Date.*** This First Amendment shall be effective as of June 15, 2017.

[SIGNATURES APPEAR ON NEXT PAGE]

IN WITNESS WHEREOF, the parties have executed and delivered this First Amendment to Leaseback Agreement as of the day and year first above written.

ONEIDA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By:   
\_\_\_\_\_  
David C. Grow  
Chairman

CARDINAL GRIFFISS REALTY, LLC

By:   
\_\_\_\_\_  
Peter Zawko  
Manager

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

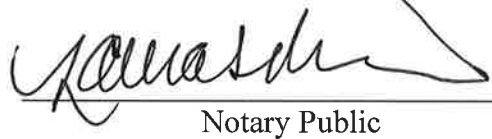
On the 15th day of June in the year 2017 before me, the undersigned, a notary public in and for said State, personally appeared **David C. Grow**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged 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 this 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 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



**MEMORANDUM OF FIRST AMENDMENT TO  
LEASEBACK AGREEMENT**

This MEMORANDUM OF FIRST AMENDMENT TO LEASEBACK AGREEMENT dated June 15, 2017, is by and between **ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 584 Phoenix Drive, Rome, New York 13441 (the "Agency") and **CARDINAL GRIFFISS REALTY, LLC**, a New York limited liability company with an address of 584 Phoenix Drive, Rome, New York 13441 (the "Company").

The Agency and the Company entered into a First Amendment to Leaseback Agreement dated as of June 15, 2017 (the "First Amendment") which amends that certain Leaseback Agreement dated as of August 1, 2010 (the "Leaseback Agreement") whereby the Agency leases to the Company premises described in Exhibit A attached thereto and equipment described in Exhibit B attached thereto, a memorandum of which was recorded in the Oneida County Clerk's Office on September 16, 2010 at Instrument Number R2010-001059.

The First Amendment amends the Leaseback Agreement to add and include the 2017 Facility, the 2017 Project and the financing thereof.

The First Amendment is available for inspection during normal business hours at the offices of the Agency indicated above.


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

[signature page follows]

**Record and Return to:  
Bond, Schoeneck & King, PLLC  
501 Main Street  
Utica NY 13501**

IN WITNESS WHEREOF, the Agency and the Company have caused this **Memorandum of First Amendment to Leaseback Agreement** to be executed in their respective names on June 15, 2017.

ONEIDA COUNTY INDUSTRIAL  
DEVELOPMENT AGENCY

By:   
\_\_\_\_\_  
David C. Grow  
Chairman

CARDINAL GRIFFISS REALTY, LLC

By:   
\_\_\_\_\_  
Peter Zawko  
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.

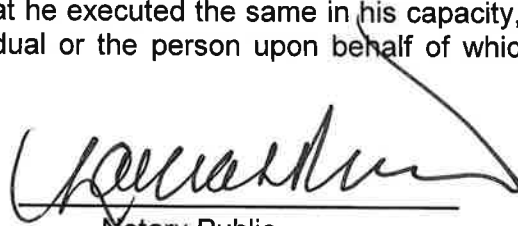


\_\_\_\_\_  
Notary Public

LAURA S. RUBERTO  
Notary Public, State of New York  
Appointed in Oneida County  
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Commission Expires August 1, 2018

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 **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

## EXHIBIT "A"

ALL THAT TRACT, PIECE OR PARCEL OF LAND situate in the City of Rome, County of Oneida and State of New York shown on a map entitled "Map Showing A Portion of Lands of Oneida County Industrial Development Agency Located at 153 Brooks Road in the City of Rome, County of Oneida, State of New York" made by Michael P. Waters, P.L.S. No. 050027, dated April 09, 2010, and last revised August 26, 2010 (sometimes hereinafter referred to as the "Survey Map"), which said tract, piece or parcel of land (hereinafter sometimes referred to as the "Building 301 Parcel") is more particularly bounded and described as follows:

Beginning at the intersection of the proposed southerly street boundary of Brooks Road with the division line between the herein described Building 301 Parcel on the west and the lands of The United States of America (reputed owner) on the east; said point being South 01° 41' 33" East, 26.58 feet from a disk set in concrete stamped 'AFRL-25';

thence South 01° 41' 33" East along the last mentioned division line 92.77 feet to capped iron rod found, stamped 'AFRL-24' located at the intersection of said division line and the division line between the herein described Building 301 Parcel on the north and said lands of The United States of America (reputed owner) on the south;

thence South 88° 18' 27" West along the last mentioned division line 38.48 feet to capped iron rod found stamped 'AFRL-23' located at the intersection of said division line and the division line between the herein described Building 301 Parcel on the west and said lands of The United States of America (reputed owner) on the east;

thence South 01° 41' 33" East along the last mentioned division line 179.14 feet to a disk set in concrete stamped 'AFRL-22' located at the intersection of said division line and the division line between the herein described Building 301 Parcel on the south and said lands of The United States of America (reputed owner) on the north;

thence North 88° 18' 27" East along the last mentioned division line 259.94 feet to its intersection with the proposed westerly street boundary of March Street;

thence South 01° 41' 36" East along said proposed westerly street boundary of March Street 293.46 feet to a point on said proposed westerly street boundary of March Street;

thence South 88° 24' 10" West through the lands of Oneida County Industrial Development Agency (reputed owner) 683.66 feet to its intersection with the proposed easterly highway boundary of "The Griffiss Veteran's Memorial Parkway", NYS Route 825;

thence North 07° 10' 50" West along said proposed easterly highway boundary of "The Griffiss Veteran's Memorial Parkway", NYS Route 825, 499.93 feet to its intersection with the proposed southeasterly highway boundary of "The Griffiss Veteran's Memorial Parkway", NYS Route 825;

thence North 66° 32' 38" East along said proposed southeasterly highway boundary of "The Griffiss Veteran's Memorial Parkway", NYS Route 825, 181.13 feet to its intersection with the aforementioned southerly street boundary of Brooks Road;

thence North 88° 24' 10" East along said southerly street boundary of Brooks Road 340.91 feet to the place of beginning, being 328,144.9 ± sq. ft. or 7.533 ± acres, more or less.

TOGETHER WITH an easement (hereinafter referred to as the "Sanitary Sewer Easement") to construct, reconstruct, replace, install, repair, maintain and operate a sanitary sewer line or lines, system or systems, and all facilities and/or equipment appurtenant thereto, across, upon and under, the following parcel:

ALL THAT TRACT, PIECE OR PARCEL OF LAND situate in the City of Rome, County of Oneida and State of New York, more particularly bounded and described as follows:

Beginning at a point on the easterly boundary line of said Building 301 Parcel described above; said point being South 01° 41' 33" East along said easterly boundary line of said Building 301 Parcel described above 41.70 feet from a capped iron rod found, stamped 'AFRL-23';

thence through the lands of The United States of America (reputed owner) the following ten (10) courses and distances:

1. North 68° 03' 36" East, 152.04 feet to a point;
2. South 89° 53' 26" East, 53.09 feet to a point;
3. South 01° 19' 20" East, 11.94 feet to a point;
4. North 88° 34' 15" East, 29.47 feet to a point;
5. South 01° 26' 14" East, 5.63 feet to a point;
6. North 88° 34' 14" East, 8.68 feet to a point;
7. North 01° 25' 50" West, 6.18 feet to a point;
8. North 88° 33' 55" East, 18.61 feet to a point;
9. North 01° 25' 58" West, 8.71 feet to a point;
10. South 89° 23' 56" East, 17.38 feet to its intersection with the proposed westerly street boundary of March Street;

thence South 01° 41' 33" East along said proposed westerly street boundary of March Street 30.02 feet to a point on said proposed westerly street boundary of March Street;

thence through the lands of The United States of America (reputed owner) the following two (2) courses and distances:

1. North 89° 23' 56" West, 123.04 feet to a point;
2. South 68° 03' 36" West, 156.55 feet to its intersection with the aforementioned easterly boundary line of said Building 301 Parcel;

thence North 01° 41' 33" West along said easterly boundary line of said Building 301 Parcel 31.99 feet to the place of beginning, being 7,785.1 ± sq. ft. or 0.179 acre, more or less.

The location of the Sanitary Sewer Easement is shown on the Survey Map.



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

Recording office time stamp

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

**Schedule A – Information relating to conveyance**

Grantor/Transferor <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input type="checkbox"/> Single member LLC <input checked="" type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantor) ONEIDA COUNTY INDUSTRIAL DEVELOPMENT AGENCY Mailing address 584 PHOENIX DRIVE City State ZIP code ROME NY 13441 Single member's name if grantor is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 16-6158201 Single member EIN or SSN
Grantee/Transferee <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Estate/Trust <input checked="" type="checkbox"/> Single member LLC <input type="checkbox"/> Other	Name (if individual, last, first, middle initial) ( <input type="checkbox"/> check if more than one grantee) CARDINAL GRIFFISS REALTY, LLC Mailing address 584 PHOENIX DRIVE City State ZIP code ROME NY 13441 Single member's name if grantee is a single member LLC (see instructions)	Social security number  Social security number  Federal EIN 21-2918977 Single member EIN or SSN

Location and description of property conveyed

Tax map designation – Section, block & lot (include dots and dashes)	SWIS code (six digits)	Street address	City, town, or village	County
243.000-1-1.35		153 BROOKS ROAD	ROME	ONEIDA

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house 2 <input type="checkbox"/> Residential cooperative 3 <input type="checkbox"/> Residential condominium 4 <input type="checkbox"/> Vacant land	5 <input checked="" type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center;">06</td> <td style="width: 30px; text-align: center;">15</td> <td style="width: 30px; text-align: center;">2017</td> </tr> <tr> <td style="font-size: 8px; text-align: center;">month</td> <td style="font-size: 8px; text-align: center;">day</td> <td style="font-size: 8px; text-align: center;">year</td> </tr> </table>	06	15	2017	month	day	year	Percentage of real property conveyed which is residential real property _____ 0 % (see instructions)
06	15	2017							
month	day	year							

Condition of conveyance (check all that apply)

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

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

**Part I – Computation of tax due**

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

1.		1	00
2.			00
3.		1	00
4.			00
5.			00
6.			00

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

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

1.		
2.		
3.		

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

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

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

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



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

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

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

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

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

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

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

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

ONEIDA COUNTY INDUSTRIAL DEV'T AGENCY

CARDINAL GRIFFISS REALTY, LLC

By:   
Grantor signature

CHAIRMAN  
Title

By:   
Grantee signature

MANAGER  
Title

Grantor signature

Title

Grantee signature

Title

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

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

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

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

**Part I - New York State residents**

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

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

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

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

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

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

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

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

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

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

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

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