



OFFICE OF THE COUNTY CLERK
 LYLE J. MOSER COUNTY CLERK
 7660 NORTH STATE ST, LOWVILLE, NEW YORK 13367

COUNTY CLERK'S RECORDING PAGE
 THIS PAGE IS PART OF THE DOCUMENT - DO NOT DETACH



INSTRUMENT #: 2022-007519
 Receipt#: 2022214149
 Clerk: BP
 Rec Date: 10/31/2022 03:16:01 PM
 Doc Grp: RP
 Descrip: LEASE
 Num Pgs: 12
 Party1: MARTINSBURG CSG LLC
 Party2: COUNTY OF LEWIS INDUSTRIAL
 DEVELOPMENT AGENCY
 Town: MARTINSBURG
 243.00-01-15.210

Recording:	
Cover Page	5.00
Recording Fee	75.00
Cultural Ed	14.25
Records Management - Coun	1.00
Records Management - Stat	4.75
TP584	5.00
Sub Total:	105.00
Transfer Tax	
Transfer Tax	0.00
Sub Total:	0.00
Total:	105.00
**** NOTICE: THIS IS NOT A BILL ****	
***** Transfer Tax *****	
Transfer Tax #: 428	
Transfer Tax	
Consideration: 0.00	
Total:	0.00

Record and Return To:

BARCLAY DAMON LLP
 80 STATE STREET
 6TH FLOOR
 ALBANY NY 12207

Lyle J. Moser
 Lewis County Clerk



CLOSING ITEM NO.: A-2

MARTINSBURG CSG LLC,
AS LANDLORD

AND

COUNTY OF LEWIS INDUSTRIAL DEVELOPMENT AGENCY,
AS TENANT

MEMORANDUM OF UNDERLYING LEASE

DATED AS OF OCTOBER 1, 2022

RELATING TO A LEASEHOLD INTEREST HELD BY THE
LANDLORD IN A CERTAIN PARCEL OF LAND LOCATED AT 6424
STATE ROUTE 26 (TAX MAP NO. 243.00-01-15.210) IN THE TOWN
OF MARTINSBURG, LEWIS COUNTY, NEW YORK.

THIS DOCUMENT IS INTENDED TO BE RECORDED IN LIEU OF
THE WITHIN-DESCRIBED UNDERLYING LEASE IN
ACCORDANCE WITH THE PROVISIONS OF SECTION 291-c OF
THE NEW YORK REAL PROPERTY LAW.

MEMORANDUM OF UNDERLYING LEASE

The undersigned, MARTINSBURG CSG LLC, a limited liability company organized and existing under the laws of the State of New York having an office for the transaction of business located at 3050 Peachtree Road, Suite 460, Atlanta, Georgia, as landlord (referred to in the hereinafter described Underlying Lease as the “Company”) and COUNTY OF LEWIS INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation organized and existing under the laws of the State of New York having an office for the transaction of business located at 7551 South State Street, Lowville, New York, as tenant (referred to in the hereinafter described Underlying Lease as the “Agency”) have entered into a certain lease to Agency dated as of October 1, 2022 the “Underlying Lease”).

The Underlying Lease covers a parcel of land (the “Land”) located at 6424 State Route 26 (tax map no. 243.00-01-15.210) in the Town of Martinsburg, Lewis County, New York, said Land being more particularly described on Exhibit A attached hereto and made a part hereof, together with the improvements now and hereafter located thereon (the “Facility”), and the machinery and equipment described in Exhibit B attached hereto (the “Equipment”) (the Land, the Facility and said improvements and the Equipment being sometimes collectively referred to as the “Premises”).

The Underlying Lease provides for the rental of the Premises for a term (the “Term”) commencing as of October 1, 2022 and expiring on the earlier to occur of (A) December 31, 2049 or (B) so long as neither the term of a lease agreement dated as of October 1, 2022 (the “Lease Agreement”) by and between the Agency and the Company nor the Company’s right of possession as lessee thereunder shall have been terminated by the Agency pursuant to Article X thereof, the termination of the Lease Agreement. The Underlying Lease obligates the Agency, among other things, to pay rent of \$1.00 for the Term.

Pursuant to the Lease Agreement, the Company as agent of the Agency has agreed to improve the Premises by constructing certain improvements thereto and acquiring and installing certain personal property thereon and therein (collectively with the Premises, the “Project Facility”). The Lease Agreement grants to the Company various rights to purchase the Project Facility. Upon any such purchase of the Project Facility, the Agency shall surrender and deliver the Premises and all improvements located thereon to the Company. The Lease Agreement (or a memorandum thereof) is intended to be recorded in the Lewis County Clerk’s Office immediately subsequent to the recording of this Memorandum of Underlying Lease.

Notwithstanding the lease of the Project Facility by the Agency to the Company pursuant to the Lease Agreement, during the term of the Underlying Lease, there shall be no merger of the Underlying Lease nor of the leasehold estate created by the Underlying Lease with the fee estate in the Premises or any part thereof by reason of the fact that the same person or entity may acquire, own or hold the Underlying Lease or the leasehold estate created thereunder and the fee estate in the Premises.

The Underlying Lease and all rights of the Company and the Agency under the Underlying Lease are and will be subordinate to the lien of each and all mortgages placed by the Company, with the consent of the Agency, on the Premises after the recording of this Memorandum of Underlying Lease.

IN WITNESS WHEREOF, the Company and the Agency have caused this Memorandum of Underlying Lease to be executed in their respective names, by their respective duly authorized representatives and to be dated as of the day and year first above written.

COUNTY OF LEWIS INDUSTRIAL
DEVELOPMENT AGENCY

BY: Joseph L. L.
(Vice) Chairman

MARTINSBURG CSG LLC

BY: _____
Authorized Representative

IN WITNESS WHEREOF, the Company and the Agency have caused this Memorandum of Underlying Lease to be executed in their respective names, by their respective duly authorized representatives and to be dated as of the day and year first above written.

COUNTY OF LEWIS INDUSTRIAL
DEVELOPMENT AGENCY

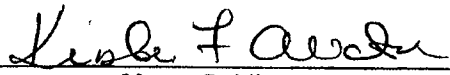
BY: _____
(Vice) Chairman

MARTINSBURG CSG LLC

BY:  _____
Authorized Representative

STATE OF NEW YORK)
)ss:
COUNTY OF LEWIS)

On the 1 day of September, in the year 2022, before me, the undersigned, personally appeared Joseph Lawrence, 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/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.



Notary Public

KRISTEN F. AUCTER
Notary Public, State of New York
Reg. No. 01AU6384577
Qualified in Lewis County
Commission Expires 12/17/2022

STATE OF New Jersey)
)ss:
COUNTY OF Morris)

On the 6 day of ~~September~~^{October}, in the year 2022, before me, the undersigned, personally appeared Kieran Siab, 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/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.



Notary Public

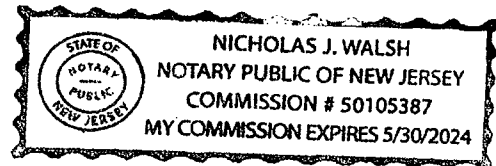


EXHIBIT A

DESCRIPTION OF THE LEASED LAND

A leasehold interest created by a certain lease to agency dated as of October 1, 2022 (the "Lease to Agency") between Martinsburg CSG LLC (the "Company"), as landlord, and County of Lewis Industrial Development Agency (the "Agency"), as tenant, in an approximately 65.30 acre parcel of land (the "Leased Land") located at 6424 State Route 26 (tax map no. 243.00-01-15.210) in the Town of Martinsburg, Lewis County, New York, said Leased Land being more particularly described below), together with any improvements now or hereafter located on the Leased Land (the Leased Land and all such improvements being sometimes collectively referred to as the "Leased Premises"):

ALL THAT CERTAIN TRACT, PIECE OR PARCEL OF LAND situate, lying and being in the Town of Martinsburg, Lewis County, New York, bounded and described as follows:

- SEE ATTACHED -

ALL THAT TRACT OR PARCEL OF LAND situate in the Town of Martinsburg, County of Lewis and State of New York and is part of Lot No. 15 of Township No. 5 and is more particularly described as follows:

PARCEL I

ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of Martinsburg, County of Lewis and State of New York and is part of Lot No. 15 of Township No. 5 and is more particularly described as follows:

Being situate on the easterly side of New York State Highway designated as Route No. 26 as runs northerly from the hamlet of Martinsburg to the Village of Lowville and beginning at a point in the center of said road situate northerly along said center line from the junction of the south bounds of Aaron A. and Laurretta M. Widrick lands and the north boundary of former Sophia Morak, now Victor Steria by deed of July 21, 1983 recorded in Lewis County Clerk's Office in Liber No. 438 of Deeds at Page 94 along said road a distance of 375 feet, more or less. Thence from said beginning point on the center of said road on course of North 12° 55' West a distance of 165.10 feet, more or less. Thence leaving the road and through the lands of Aaron A. and Laurretta M. Widrick on course of North 77° 22' East 35 feet, more or less, to an iron pipe on the easterly side of the road and same course continued 150.40 feet, more or less, to an iron pipe and corner. (The total distance of North 77° 22' East being 185.40 feet, more or less.) Thence following along the westerly margin of a private farm road on course of South 3° 22' West a distance of 133.80 feet, more or less, an iron pipe and angle point in said farm road. Thence continuing on course of South 20° 30' West a distance of 38.35 feet, more or less, an iron pipe and angle point westerly side of the farm road. Thence continuing from this pipe being the southeast corner of these lands and running along the north bounds of the farm road and driveway as leads off easterly from the highway on course of South 75° West 92.60 feet an iron pipe set on the north side of the driveway and on the easterly side of the State Highway. Thence same course continued South 75° West 35 feet to the center of the State Highway and the point of beginning. (Total distance of course South 75° West being 127.60 feet, more or less.).

Above lands containing 59/100 of an acre of land, more or less, as measured to the center of the public road.

ALSO CONVEYING the right of ingress and egress over and upon the said driveway and farm road, in common with all others with the same right, as bounds these lands on the east, with said driveway and farm road always to be kept open for the use and

benefit of all such others. It is hereby agreed that the grantors, their heirs and assigns forever and the grantees, their heirs and assigns forever, shall each and respectively be responsible for the upkeep, care, maintenance and plowing of such driveway and farm road on an equal or 50-50 basis.

PARCEL II

ALL THAT TRACT, PIECE OR PARCEL OF LAND, situate in the Town of Martinsburg, County of Lewis and State of New York, bounded and described as follows, viz: Beginning in the center of the State Road at the corner of land sold by John Peebles to James Heffany, now owned by Chester R. Slye, and running thence along the North line of said Slye's land N. 87 ¼ deg. W. 18 chains 82 links to the center of the highway leading diagonally from Martinsburg to the West Road (so called); thence along the center of said highway N. 30 ½ deg. E. 1 chain 15 links and N. 9 deg. E. 5 chains 4 links; thence S. 87 ¼ deg. E. 50 links to the east line of the highway; thence along the east line of the highway on the East bank of the artificial ditch 13 chains 15 links to the S. W. corner of land formerly owned by E. S. Cadwell, now owned by Ernest F. Oaster; thence along the South line of said Oaster's land S. 85 deg. E. 18 chains 43 links to the center of the aforesaid State Road; thence along the center of the State Road southerly to the place of beginning, containing about 35 acres of land, be the same more or less.

ALSO, ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of Martinsburg, County of Lewis and State of New York, briefly described as follows: Being a part of Lot No. 30, beginning in the center of the State Road and in the south line of Lot 30, running along said south line of said Lot No. 30 S. 80 deg. E. 42.71 chains to a corner; thence N. 8 deg. W. 9.20 chains to a post and elm tree; thence N. 80 deg. W. 42.40 chains to the center of the said State Road; thence along the same S. 15 deg. 30' W. 9.20 chains to the place of beginning, containing 39.15 acres, more or less, as surveyed by Royal B. Smith April 12, 1930. Subject to certain water rights heretofore granted or agreed to be granted to Arthur Ingersoll, which includes the right to take water from a spring on said premises heretofore used by him. Being the same premises conveyed by Frank Hoch to Freeman F. Chapman and Alice A. Chapman by Deed dated December 27, 1943 which deed was recorded in the Lewis County Clerk's Office on January 14, 1944, in Liber 195 of deeds at page 237.

Excepting, however, all those premises heretofore appropriated by the State of New York for highway purposes, by notice of appropriation dated and recorded August 28, 1979, in the Lewis County Clerk's Office in Liber 401 of Deeds at page 184, to which

notice of appropriation reference is hereby made for a more particular description of the premises so appropriated.

EXCEPTING AND RESERVING ALL THAT CERTAIN PIECE OR PARCEL OF LAND situate in the Town of Martinsburg, County of Lewis and State of New York, being a part of Lot No. 29 in Township 5 East, and being a portion of the 35 acre parcel of land conveyed to Edward J. Roggie and Elizabeth J. Roggie by Edward P. Morak by deed dated May 1, 1985 and recorded in the Lewis County Clerk's Office May 3, 1985 in Liber 455 of deeds at page 309, and said portion being bounded and described as follows:

Beginning at a point in the centerline of the present surface of New York State Route 26, said point being located S. 16° 37' W., as measured along said centerline a distance of 420.36' from the northeast corner of said 35 acre parcel;

Thence from said point of beginning, S. 16° 27' W., along the centerline of the present surface of New York State Route 26, a distance of 196.27' to a point;

Thence N. 73° 49' W., through the said 35 acre parcel, a distance of 31.35' to a ¼" iron pin;

Thence continuing N. 73° 49' W., a distance of 91.26' to a ¼" iron pin;

Thence N. 9° 23' E., 117.63' to a ¼" iron pin;

Thence N. 46° 06' E., 82.48' to a ¼" iron pin;

Thence S. 78° 32' E., 55.94' to a ¼" iron pin;

Thence continuing S. 78° 32' E., a distance of 40.71 to the point of beginning containing 0.55 acres of land as shown on "Map Showing Partial Division Of Lands of Edward J. & Elizabeth J. Roggie" by Thomas J. Kovach P.L.S. #49092 dated April 19, 1986.

Excepting all that portion of the above described parcel which falls within the right-of-way of New York State Route 26.

ALSO EXCEPTING AND RESERVING THEREFROM the premises conveyed by Aaron L. Widrick and Deborah A. Widrick, as Co-Trustees of the A&D Widrick Irrevocable Trust dated July 1, 2020 to Nicholas Kilionski and Briete Kilionski by deed recorded 4/5/2021 in Instrument Number 2021-001855.

EXHIBIT B

DESCRIPTION OF THE EQUIPMENT

All equipment, fixtures, machines, building materials and items of personal property and all appurtenances (A) acquired, constructed and/or intended to be installed and/or to be acquired, constructed or installed prior to the Completion Date (as defined in the hereinafter defined Lease Agreement) in connection with the acquisition, construction and installation of the Martinsburg CSG LLC Project (the "Project") of County of Lewis Industrial Development Agency (the "Agency") located on the real property described on Exhibit A hereto (the "Land"), said Project to be acquired, constructed and installed by Martinsburg CSG LLC (the "Company") as agent of the Agency pursuant to a lease agreement dated as of October 1, 2022 (the "Lease Agreement") by and between the Agency and the Company and (B) now or hereafter attached to, contained in or used in connection with the Land or placed on any part thereof, though not attached thereto, including but not limited to the following:

(1) Pipes, screens, fixtures, heating, lighting, plumbing, ventilation, air conditioning, compacting and elevator plants, call systems, stoves, ranges, refrigerators and other lunch room facilities, rugs, movable partitions, cleaning equipment, maintenance equipment, shelving, flagpoles, signs, waste containers, outdoor benches, drapes, blinds and accessories, security system, sprinkler systems and other fire prevention and extinguishing apparatus and materials, motors and machinery;

(2) The following items of specific machinery:

Solar panels, racking, and other equipment necessary to construct and operate an approximate 2.158MWac ground mounted solar farm

(3) Together with any and all products of any of the above, all substitutions, replacements, additions or accessions therefor and any and all cash proceeds or non-cash proceeds realized from the sale, transfer or conversion of any of the above.



Department of Taxation and Finance

TP-584 (9/19)

Recording office time stamp

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

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

Schedule A - Information relating to conveyance

Form with fields for Grantor/Transferor and Grantee/Transferee, including checkboxes for entity types and fields for name, address, and SSN/EIN.

Location and description of property conveyed

Table with 5 columns: Tax map designation, SWIS code, Street address, City, town, or village, and County.

Type of property conveyed (mark an X in applicable box)

Form with checkboxes for property types (1-9) and a date of conveyance field.

Condition of conveyance (mark an X in all that apply)

Form with multiple checkboxes (a-s) describing the condition of the conveyance.

Table for recording officer's use with columns for Amount received, Date received, and Transaction number.

Schedule B – Real estate transfer tax return (Tax Law Article 31)

Part 1 – Computation of tax due

1	Enter amount of consideration for the conveyance (if you are claiming a total exemption from tax, mark an X in the Exemption claimed box, enter consideration and proceed to Part 3) <input type="checkbox"/> Exemption claimed	1.	
2	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)	2.	
3	Taxable consideration (subtract line 2 from line 1)	3.	0 00
4	Tax: \$2 for each \$500, or fractional part thereof, of consideration on line 3	4.	0 00
5	Amount of credit claimed for tax previously paid (see instructions and attach Form TP-584.1, Schedule G)	5.	
6	Total tax due* (subtract line 5 from line 4)	6.	0 00

Part 2 – 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 1, line 1)	1.	
2	Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A) ...	2.	
3	Total additional transfer tax due* (multiply line 2 by 1% (.01))	3.	

Part 3 – Explanation of exemption claimed on Part 1, line 1 (mark an X in all 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, New York State, 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, § 1401(e) (attach documents supporting such claim) k

* The total tax (from Part 1, line 6 and Part 2, line 3 above) is due within 15 days from the date of conveyance. Make check(s) payable to the county clerk where the recording is to take place. For conveyances of real property within New York City, use Form TP-584-NYC. 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 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

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

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

This is to certify that: (mark an X in 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:
 - a 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.
 - b 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).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million 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.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million 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.

- e 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 A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's 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.)

Signature (both the grantors and grantees 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 their 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.

Martinsburg CSG LLC

County of Lewis Industrial Development Agency

	Authorized Representative	Grantor signature	(Vice) Chairman
Grantor signature	Title	Grantor signature	Title

Grantor signature	Title	Grantor 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 marked 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? If no recording is 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 12205-0045. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

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

Complete the following only if the interest being transferred is a fee simple interest.
This is to certify that: (mark an X in 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:
 - a 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.
 - b 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).
 - c The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - d The maximum principal amount secured by the credit line mortgage is \$3 million 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.

Note: for purposes of determining whether the maximum principal amount secured is \$3 million 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.


- e 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 A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - b A check has been drawn payable for transmission to the credit line mortgagee or mortgagee's 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.)

Signature (both the grantors and grantees 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 their 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.

Martinsburg CSG LLC

County of Lewis Industrial Development Agency

Grantor signature	Authorized Representative Title	 Grantee signature	(Vice) Chairman 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 marked 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? If no recording is 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 12205-0045. If not using U.S. Mail, see Publication 55, Designated Private Delivery Services.

Schedule D – Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, § 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 2, mark an X in the second box under *Exemption for nonresident transferors/sellers*, and sign at bottom.

Part 1 – New York State residents

If you are a New York State resident transferor/seller listed in Form TP-584, Schedule A (or an attachment to Form TP-584), you must sign the certification below. If one or more transferor/seller 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, photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law § 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 § 685(c), but not as a condition of recording a deed.

Part 2 – Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Form TP-584, Schedule A (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 § 663(c), mark an X in the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor/seller, that transferor/seller is not required to pay estimated personal income tax to New York State under Tax Law § 663. Each nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, 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 Form TP-584-I, page 1.

Exemption for nonresident transferors/sellers

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor/seller (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 § 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 New York State, 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