

CLOSING ITEM NO.: A-6

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COUNTY OF LEWIS INDUSTRIAL  
DEVELOPMENT AGENCY

AND

RED BARN MEATS, INC.

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MEMORANDUM OF LEASE AGREEMENT

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DATED AS OF SEPTEMBER 1, 2024

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THIS DOCUMENT IS INTENDED TO CONSTITUTE A  
MEMORANDUM OF LEASE OF REAL ESTATE, AND IS INTENDED  
TO BE RECORDED IN LIEU OF SUCH LEASE, IN ACCORDANCE  
WITH THE PROVISIONS OF SECTION 294 OF THE NEW YORK REAL  
PROPERTY LAW.

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## MEMORANDUM OF LEASE AGREEMENT

The undersigned, 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 (the "Agency"), and RED BARN MEATS, INC., a business corporation organized and existing under the laws of the State of New York having an office for the transaction of business located at 9095 Briot Road, Croghan, New York (the "Company"), have entered into a certain lease agreement dated as of September 1, 2024 (the "Lease Agreement").

The Lease Agreement covers a leasehold interest affecting the real property (the "Land") described on Exhibit A attached hereto and made a part hereof, certain improvements on the Land (the "Facility"), and the machinery, equipment and other personal property described on Exhibit B attached hereto and made a part hereof (the "Equipment") (the Land, the Facility and the Equipment being collectively referred to in the Lease Agreement as the "Project Facility").

The Lease Agreement provides for the lease (with an obligation to purchase) of the Project Facility by the Agency to the Company for a term commencing on the date of execution and delivery of the Lease Agreement and terminating on the earlier to occur of (A) December 31, 2035 or (B) the date that the Lease Agreement shall be terminated pursuant to Article X thereof (entitled "Events of Default and Remedies") or Article XI thereof (entitled "Options and Obligation to Purchase").

The Lease Agreement obligates the Company (A) to pay, on the date of execution and delivery of the Lease Agreement, a single lump sum basic rental payment equal to the Agency's administrative fee for the project which is the subject of the Lease Agreement (the "Project"), (B) throughout the term of the Lease Agreement, to provide indemnity to the Agency, (C) to make payments in lieu of taxes with respect to the Project Facility, and (D) to make certain other payments to the Agency.

Subject to the provisions of the Lease Agreement, the Lease Agreement (A) obligates the Company to purchase the Project Facility at the end of the lease term, or under certain circumstances upon the sooner termination of the Lease Agreement, and (B) grants to the Company the option, at any time the Company so elects, to purchase the Project Facility, in each case for a purchase price equal to the sum of One Dollar (\$1.00) plus certain other amounts payable to the Agency pursuant to the Lease Agreement.

The Company, as tenant, is entitled to possession of the Project Facility from the date hereof. The Company, as tenant, has the right to enter into leases affecting all or a portion of the Project Facility as landlord, subject to the conditions set forth in the Lease Agreement.

The Company has granted the Agency a security interest in the Project Facility as security for the rental payments and all other obligations of the Company under the Lease Agreement.

The Lease Agreement is available for inspection during normal business hours at the office of the Agency, currently located as indicated above.

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

COUNTY OF LEWIS INDUSTRIAL  
DEVELOPMENT AGENCY

BY: Joseph R. [Signature]  
(Vice) Chair

RED BARN MEATS, INC.

BY: \_\_\_\_\_  
Authorized Officer

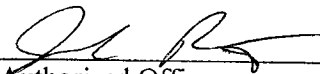
\_\_\_\_\_

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

COUNTY OF LEWIS INDUSTRIAL  
DEVELOPMENT AGENCY

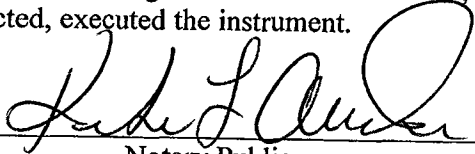
BY: \_\_\_\_\_  
(Vice) Chair

RED BARN MEATS, INC.

BY:  \_\_\_\_\_  
Authorized Officer

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

On the 25 day of September, in the year 2024, 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 December 17, 2026

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

On the 25 day of September, in the year 2024, before me, the undersigned, personally appeared Jordan Brandt, 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.

KAYLA COMPO  
Notary Public, State of New York  
No. 01CO6413570  
Qualified in Jefferson County  
Commission Expires March 22, 2025

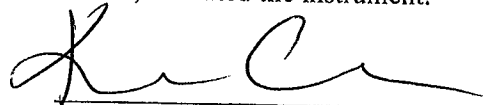
  
\_\_\_\_\_  
Notary Public

EXHIBIT A

DESCRIPTION OF THE LAND

The Land consists of the Leased Land (as described below) and the Licensed Land (as described below).

**DESCRIPTION OF THE LEASED LAND**

A leasehold interest created by a certain lease to agency dated as of September 1, 2024 (the “Lease to Agency”) between Red Barn Meats, Inc. (the “Company”), as landlord, and County of Lewis Industrial Development Agency (the “Agency”), as tenant, in an approximately 1.87 acre parcel of land (the “Leased Land”) located at 9095 Briot Road (tax map number 147.00-01-18.210) and 9097 Briot Road (tax map number 147.00-01-18.100) in the Town of New Bremen, 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 New Bremen, Lewis County, New York, bounded and described as follows:

- SEE ATTACHED -

**DESCRIPTION OF THE LICENSED LAND**

A license interest created by a certain license agreement dated as of September 1, 2024 (the “License to Agency”) between Red Barn Meats, Inc. (the “Company”), as licensor, and County of Lewis Industrial Development Agency (the “Agency”), as licensee, in an approximately 1.87 acre parcel of land (the “Licensed Land”) located at 9095 Briot Road (tax map number 147.00-01-18.210) and 9097 Briot Road (tax map number 147.00-01-18.100) in the Town of New Bremen, Lewis County, New York, said Licensed Land being more particularly described below), together with any improvements now or hereafter located on the Licensed Land (the Licensed Land and all such improvements being sometimes collectively referred to as the “Licensed Premises”):

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

- SEE ATTACHED -

**SCHEDULE "A"**  
**LEGAL DESCRIPTION**

9095 Briot Road, Town of New Bremen, Lewis County, New York  
Tax ID: 147.00-01-18.210

**Parcel 1**

ALL THAT TRACT OR PARCEL OF LAND, situate in the Town of New Bremen, County of Lewis, and State of New York, being a part of the Second Third East and 11<sup>th</sup> North Ranges of the Subdivisions of Great Lot No. 5 of Macomb's Purchase, more particularly bounded and described as follows:

Beginning at a point in the center of the Briot Road, so called, said point situate 29.8 feet S.84°00' E., from an iron pipe set in the westerly bounds of said road, said point also being the northeasterly corner of the 24.62± acre parcel deeded by Maynard G. Adams and Dorothy C. Adams to Claude Davey and Lucille Davey by Warranty Deed dated October 24, 1958, and recorded in the Lewis County Clerk's Office on October 28, 1958, in Book 251 of Deeds at page 496; thence N. 84° 00' W., along a wire fence, said fence being the northerly bounds of said 24.62± acre parcel, a distance of 280.0 feet to a set iron pipe; thence S.5°05' W., a distance of 241.0 feet to a set iron pipe; thence S.84°00' E., a distance of 280.0 feet to a point in the center of said Briot Road; said point situate 22.0 feet S.84° 00' E. from an iron pipe set in the westerly bounds of said Briot Road; thence N.5°05' E. along the center of said road, a distance of 241.0 feet to the place and point of beginning; containing 1.55 acres of land, be the same more or less, as surveyed on May 12, 1960, by K.H. Mayhew, P.E.L.S., Lowville, New York, License No. 32763. All bearings referenced magnetic North.

EXCEPTING ALL THAT CERTAIN PIECE OR PARCEL OF LAND, situate in the Town of New Bremen, County of Lewis and State of New York, being a portion of the 155 acre parcel of land excepted and reserved in a Deed to Edward L. Briot and Juanita Briot by Claude Davey and Lucille Davoy dated May 31, 1960 and recorded in the Lewis County Clerk's Office June 2, 1960 in Book 260 of Deeds at page 11, bounded and described as follows:

Beginning at a corner fence post marking the northwest corner of the said 1.55 acre parcel; thence from said point of beginning, S. 82° 42 min. 10 sec. E., along the north boundary of the said 1.55 acres parcel, a distance of 276.39' to a point in the centerline of the present surface of the Briot Road; thence S.06°02 min. 23 sec. W., along the centerline of the present surface of the Briot Road, a distance of 174.26' to a steel spike at an angle point in the said centerline; thence S. 04° 44 min. 00 sec. W., continuing along the said road centerline, a distance of 12.43' to a point in the said centerline; thence N. 83° 56 min. 59 sec. W., a distance of 19.40' to the center of an 18" maple tree; thence continuing N. 83° 56 min. 59 sec. W., a distance of 101.63' to a point 2 feet easterly from the east wall of a butcher shop on the said 1.55 acre parcel (as of October 16, 1992); thence N. 06° 51 min. 19 sec. E., parallel with and 2 feet east from the said wall, a distance of 14.79' to a point; thence N. 83° 08 min. 41 sec. W., parallel with and 2 feet north from the north wall of said shop and a westerly extension thereof, a distance of 157.13' to a point on the west boundary of the said 155 acre parcel; thence N. 06° 28 min. 21 sec. E., along a wire fence line marking the said west boundary, a distance of 175.71' to the point of beginning. Containing 1.15 acres of land, as surveyed by Thomas J. Kovach, P.L.S., on October 16, 1992.

EXCEPTING public and municipal rights in that portion of the above described parcel which falls within the established right of way of the Briot Road.

Being the southerly portion of a 1.55 acre parcel conveyed, with other premises, to Claude Davoy and Lucille Davoy by Maynard G. Adams and Dorothy C. Adams by Deed dated October 28, 1958, and recorded in the Lewis County Clerk's Office that same day in Book 251 Of Deeds at page 496.

SUBJECT TO AND RESERVING an easement, for the benefit of the described 1.15 acre exception to maintain and repair an existing water line crossing in part through the westerly portion of



the part of the afore-described 1.55 acres situate south of said exception.

TOGETHER WITH an easement to connect to, conduct, and use water from the waterline which services the 1.15 acre exception, along the present route of that existing accessory water line and including the right of entry on the said 1.15 acre parcel to maintain, replace, repair or inspect or improve same.

The above described Parcel 1 being the same premises conveyed by Claude Davoy and Lucille Davoy to David M. Davoy and Annette Davoy by Warranty Deed dated July 1, 1992, and recorded in the Lewis County Clerk's Office on November 20, 1992, in Book 554 of Deeds at page 31.

The above described Parcel 1 being a portion of the premises conveyed by KeyBank National Association to Dean F. Briot and Deborah Briot by Bargain and Sale Deed dated October 14, 2003, and recorded in the Lewis County Clerk's Office on November 6, 2003, as Instrument No. 2003-03646.

#### Parcel 2

ALL THAT CERTAIN PIECE OR PARCEL OF LAND, situate in the Town of New Bremen, County of Lewis and State of New York, being a part of the 3rd East - 11th North Range in Great Lot Number 5, of Macomb's Purchase, and being a portion of the parcel of land conveyed to Edward L. Briot and Juanita Briot, by Claude Davoy and Lucille Davoy, by Deed dated May 31, 1960 and recorded in the Lewis County Clerk's Office on June 2, 1960, in Book 260 of Deeds at page 11, and said parcel being bounded and described as follows:

Beginning at the southeast corner of a parcel of land conveyed to David M. Davoy and Annette Davoy by Claude Davoy and Lucille Davoy, by Deed dated July 1, 1992, and recorded in the Lewis County Clerk's Office on November 20, 1992, in Book 554 of Deeds at page 31, said corner being a point in the centerline of the present surface of the Briot Road;

Thence from said point of beginning, S. 05° 06 min. 03 sec. W., along the centerline of the present surface of the Briot Road, a distance of 22.99' to the point in the said centerline; Thence S. 02° 20 min. 07 sec. W., along said centerline, a distance of 38.20' to a railroad spike set in the said centerline;

Thence N. 84° 15 min. 02 sec. W., 34.10' to a set 1/2" rebar;

Thence continuing N. 84° 15 min. 02 sec. W., 248.59' to a set 1/2" rebar;

Thence N. 06° 28 min. 21 sec. E., 68.67' to the southwest corner of the aforementioned parcel conveyed to Davoy by Deed 554/31;

Thence S. 82° 42 min. 10 sec. E., along the south boundary of the said lands conveyed to Davoy, a distance of 279.39' to the point of beginning containing 0.42 acres of land as shown on "Map Showing Lands To Be Conveyed To David M. Davoy and Annette Davoy in the 3rd East-11th North Range Great Lot Number 5 - Macomb's Purchase Town of New Bremen - Lew Conty - New York" by Thomas Kovach P.L.S. No. 49092, dated July 16, 1996.

Subject to the rights of the public in and to the Briot Road;

Subject to any and all other rights, restrictions and reservations of record.

The above described Parcel 2 being a portion of the premises conveyed by KeyBank National Association to Dean F. Briot and Deborah Briot by Bargain and Sale Deed dated October 14, 2003, and recorded in the Lewis County Clerk's Office on November 6, 2003, as Instrument No. 2003-03646.

ALSO GRANTING AND CONVEYING perpetual rights of ingress, egress and regress, with vehicles, machinery and on foot, on, over and across the southerly portion of the above excepted 1.15 acres of land for the purpose of maintaining, repairing, inspecting, replacing, or improving the buildings on the above described premises, provided the premises are restored to substantially their former condition.

ALSO GRANTING AND CONVEYING perpetual common rights of ingress, egress, and regress, with vehicles, machinery and on foot, on, over and across an existing macadam driveway extending in a westerly direction from the Briot Road to the above described premises, as shown on "Map Showing

Land to be Conveyed to David M. & Annette Davoy in The 3rd East, 11th North Range in Great Lot Number 5 - Macomb's Purchase Town of Croghan - Lewis County - New York" by Thomas J. Kovach P.L.S. No. 49092 dated July 16, 1996, in common with Dean F. Briot and Deborah Briot, their heirs and assigns, provided the said driveway remains open and unobstructed. Necessary repair, maintenance and renewal of the said driveway shall be shared equitably by all parties who now or hereafter use the same; however, such parties must repair all damage attributed to their negligent use of the said driveway.

ALSO GRANTING AND CONVEYING perpetual rights of ingress, egress and regress, with vehicles, machinery and on foot, on, over and across the southerly portion of the above excepted 1.15 acres of land for the purpose of installing, maintaining, replacing, repairing and inspecting such septic tanks, piping, and leachfield as shall be necessary for the operation of the sewage treatment system used by the buildings located on the above described premises, provided the premises are restored to substantially their former condition.

ALSO GRANTING AND CONVEYING perpetual common rights to take water from a drilled well located on the easterly portion of the above excepted 1.15 acre parcel of land, and to transmit such water through an existing waterline to the above described premises. County of Lewis Industrial Development Agency, its successors and/or assigns shall the right and privilege to maintain the area surrounding the well, within a radius of 25 feet therefrom, and Dean F. Briot and Deborah L. Briot, for themselves, their heirs and assigns, covenant and agree to maintain said area free of contamination, development or disruption of any kind, without guaranteeing the quantity and quality of the water supply. Grantee, its successors and/or assigns, shall also have the right and privilege to enter upon the said 1.15 acre parcel of land, in the vicinity of the well and waterline, with vehicles, machinery, equipment and on foot, to maintain, repair and replace the existing well and waterline, provided the premises are restored to substantially their former condition.

9097 Briot Road, Town of New Bremen, Lewis County, New York  
Tax ID: 147.00-01-18.100

ALL THAT CERTAIN PIECE OR PARCEL OF LAND situate in the Town of New Bremen, County of Lewis and State of New York, being a portion of the 1.55 acre parcel of land excepted and reserved in a Warranty Deed to Edward L. Briot and Juanita Briot by Claude Davoy and Lucille Davoy dated May 31, 1960 and recorded in the Lewis County Clerk's Office on June 2, 1960 in Book 260 of Deeds at page 11, bounded and described as follows:

Beginning at a corner fence post marking the northwest corner of the said 1.55 acre parcel;

THENCE from said point of beginning S. 82 deg. 42 min. 10 sec. E. along the North boundary of the said 1.55 acre parcel, a distance of 276.39' to a point in the centerline of the present surface of the Briot Road;

THENCE S. 06 deg. 02 min. 23 sec. W. along the centerline of the present surface of the Briot Road, a distance of 174.26' to a steel spike at an angle point in the said centerline;

THENCE S. 04 deg. 44 min. 00 sec. W. continuing along the said road centerline, a distance of 12.43' to a point in the said centerline;

THENCE N. 83 deg. 56 min. 59 sec. W. a distance of 19.40' to the center of an 18" maple tree;

THENCE continuing N. 83 deg. 56 min. 59 sec. W. a distance of 101.63' to a point 2 feet easterly from the East wall of a butcher shop on the said 1.55 acre parcel (as of October 16, 1992);

THENCE N. 06 deg. 51 min. 19 sec. E. parallel with and 2 feet East from the said wall, a distance of 14.79' to a point;

THENCE N. 83 deg. 08 min. 41 sec. W. parallel with and 2 feet North from the North wall of the said shop and a westerly extension thereof, a distance of 157.13' to a point on the West boundary of the said 1.55 acre parcel;

THENCE N. 06 deg. 28 min. 21 sec. E. along a wire fenceline marking the said West boundary, a distance of 175.71' to the point of beginning.

Containing 1.15 acres of land, as surveyed by Thomas J. Kovach, P.L.S., on October 16, 1992.

Excepting public and municipal rights in that portion of the above described parcel which falls within the established right of way of the Briot Road.

Together with an easement to access, conduct, and use water upon and from a well or spring situate on premises conveyed by Claude Davoy and Lucille Davoy to Edward Briot and Juanita Briot by Warranty Deed dated May 31, 1960 and recorded in the Lewis County Clerk's Office on June 2, 1960 in Book 260 of Deeds at page 11, as reserved in that latter Deed.

Subject to an easement, for the benefit of that portion of the 1.55 acre parcel herein mentioned which lies southerly of the described 1.15 acres, to connect to, conduct, and use water from the water line which services the 1.15 acre parcel and the improvements thereon, along the present route of that existing accessory water line, and including the right of entry on the said 1.15 acre parcel to maintain and repair

same.

The above described premises being the same premises conveyed by Claude Davoy and Lucille Davoy to David M. Davoy and Annette Davoy by Warranty Deed dated July 1, 1992 and recorded in the Lewis County Clerk's Office on November 20, 1992 in Book 554 of Deeds at page 34.

The above described premises being the same premises described as Parcel No. 2 in a Referee's Deed dated July 30, 2003 from Robert Baldwin to KeyBank National Association pursuant to a Judgment of Foreclosure and Sale entered on March 13, 2003 in a mortgage foreclosure action commenced by KeyBank National Association against David M. Davoy and Annette L. Davoy, also known as Annette Davoy et al. and recorded in the Lewis County Clerk's Office on August 12, 2003 as Instrument No. 2003-02483.

The above described premises being the same premises conveyed by KeyBank National Association to Dean F. Briot and Deborah Briot by Bargain and Sale Deed dated October 14, 2003 and recorded in the Lewis County Clerk's Office on November 6, 2003 as Instrument No. 2003-03646.

Subject to all rights, reservations and restrictions of record.

## 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 Red Barn Meats, Inc. 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 Red Barn Meats, Inc. (the "Company") as agent of the Agency pursuant to a lease agreement dated as of September 1, 2024 (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:

- SEE ATTACHED -

(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.

## Equipment List

- PRS320 Mini Promarks Rollstock Machine with
  - o 2.1 Divider Set,
  - o 2 track rotary knife
  - o (1) Guillotine crosscut knife
  - o Trim rewinders
  - o Vacuum pump" Bush RA040
- Water chiller installation kit
- Refrigerated water chiller installation kit
- Kerres 1950/1C Jet-Air Gas Smoker
- 100 cm 5 station vertical Trolley
- 1950 SE Vertical Hybrid 17 station with 5 hanging
- 1950 & 2250 SE Vertical Screen
- Regular Smoke Stick 900 mm
- MHS IC-70/36 Slicer
- (15) stainless steel tables
- Talsa Mixer
- Promarks TM Vacuum Tumbler
- (4) Pro Kold Vertical freezers
- (4) TorRey Meat Case



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 sections for Grantor/Transferor and Grantee/Transferee, including fields for Name, Mailing address, City, State, ZIP code, and Social Security number (SSN).

Location and description of property conveyed

Table with columns: Tax map designation - Section, block & lot; SWIS code (six digits); Street address; City, town, or village; County.

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

Form with numbered checkboxes (1-9) for property types and a date of conveyance field (09/27/2024).

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

Form with multiple checkboxes (a-s) for various conditions of conveyance, including fee interest, acquisition of controlling interest, etc.

Table for recording officer's use with columns: Amount received, Date received, 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) .....  **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. |  |      |
| 2. |  |      |
| 3. |  | 0 00 |
| 4. |  | 0 00 |
| 5. |  |      |
| 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) .....
- 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 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.

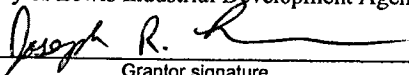
- e  Other (attach detailed explanation).
3.  The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
  - a  A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
  - 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.

County of Lewis Industrial Development Agency

Red Barn Meats, Inc.

|  |                                |                            |                                      |
|--|--------------------------------|----------------------------|--------------------------------------|
| <br>_____<br>Grantor signature | (Vice) Chair<br>_____<br>Title | _____<br>Grantee signature | _____<br>Authorized Officer<br>Title |
| _____<br>Grantor signature   | _____<br>Title                 | _____<br>Grantee signature | _____<br>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.

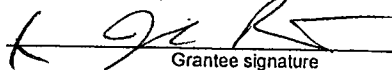
- e  Other (attach detailed explanation).
3.  The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
  - a  A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
  - 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.

County of Lewis Industrial Development Agency

Red Barn Meats, Inc.

|                              |                       |   |                                      |
|------------------------------|-----------------------|---|--------------------------------------|
| X _____<br>Grantor signature | (Vice) Chair<br>Title | <br>Grantee signature | _____<br>Authorized Officer<br>Title |
| _____<br>Grantor signature   | _____<br>Title        | _____<br>Grantee signature  | _____<br>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 |