

OFFICE OF GENERAL COUNSEL

New York State Department of Environmental Conservation
625 Broadway, 14th Floor, Albany, New York 12233-1500
Phone: (518) 402-9185 • Fax: (518) 402-9018
www.dec.ny.gov

June 12, 2017

**SENT VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED**

Mr. Douglas M. Cain, Esq.
Pyramid Management Group, LLC
The Clinton Exchange
4 Clinton Square
Syracuse, NY 13202-1078

**RE: Environmental Easement Package
Site Name: Oil City/Carousel Center
Site No.: C734135**

Dear Mr. Cain:

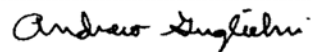
Enclosed, please find the fully executed Environmental Easement, and TP 584 referencing the site located at 311-71 Hiawatha Blvd. West, Syracuse, NY and Destiny USA Real Estate, LLC and Destiny USA Land Company, LLC.

Once the Environmental Easement is recorded, the local municipality will need to be notified via Certified Mail, Return Receipt Requested.

Please return a copy of the recorded easement marked by the County Clerk's Office with the date and location of recording, and a certified copy of the municipal notice. The information from the recorded easement and notices are necessary to process the Certificate of Completion.

If you have any further questions or concerns relating to this matter, please contact our office at 518-402-9510.

Sincerely,



Andrew Guglielmi
Associate Attorney
Bureau of Remediation



Department of
Environmental
Conservation

ec: B. Burns, Esq., NYSDEC

**ENVIRONMENTAL EASEMENT GRANTED PURSUANT TO ARTICLE 71, TITLE 36
OF THE NEW YORK STATE ENVIRONMENTAL CONSERVATION LAW**

THIS INDENTURE made this 7th day of June, 2017, between Owners Destiny USA Real Estate, LLC and Destiny USA Land Company, LLC, having an office at The Clinton Exchange, 4 Clinton Street, Syracuse, New York 13202, County of Onondaga, State of New York (collectively the "Grantor"), and The People of the State of New York (the "Grantee."), acting through their Commissioner of the Department of Environmental Conservation (the "Commissioner", or "NYSDEC" or "Department" as the context requires) with its headquarters located at 625 Broadway, Albany, New York 12233,

WHEREAS, the Legislature of the State of New York has declared that it is in the public interest to encourage the remediation of abandoned and likely contaminated properties ("sites") that threaten the health and vitality of the communities they burden while at the same time ensuring the protection of public health and the environment; and

WHEREAS, the Legislature of the State of New York has declared that it is in the public interest to establish within the Department a statutory environmental remediation program that includes the use of Environmental Easements as an enforceable means of ensuring the performance of operation, maintenance, and/or monitoring requirements and the restriction of future uses of the land, when an environmental remediation project leaves residual contamination at levels that have been determined to be safe for a specific use, but not all uses, or which includes engineered structures that must be maintained or protected against damage to perform properly and be effective, or which requires groundwater use or soil management restrictions; and

WHEREAS, the Legislature of the State of New York has declared that Environmental Easement shall mean an interest in real property, created under and subject to the provisions of Article 71, Title 36 of the New York State Environmental Conservation Law ("ECL") which contains a use restriction and/or a prohibition on the use of land in a manner inconsistent with engineering controls which are intended to ensure the long term effectiveness of a site remedial program or eliminate potential exposure pathways to hazardous waste or petroleum; and

WHEREAS, Grantor, Destiny USA Real Estate, LLC, is the owner of real property located at the address of 311-71 Hiawatha Boulevard West in the City of Syracuse, County of Onondaga and State of New York, known and designated on the tax map of the County Clerk of Onondaga as tax map parcel numbers: Section 116 Block 02 Lot 01.0, being the same as that property conveyed to Grantor by deed dated June 14, 2016 and recorded in the Onondaga County Clerk's Office in Liber and Page 5376/767.

WHEREAS, Grantor, Destiny USA Land Company, LLC, is the owner of real property located at the address of 550 Solar Street in the City of Syracuse, County of Onondaga and State of New York, known and designated on the tax map of the County Clerk of Onondaga as tax map parcel numbers: Section 116 Block 02 Lot 08.1, being a portion of the property conveyed to Grantor by deed dated June 27, 2013 and recorded in the Onondaga County Clerk's Office in Liber

and Page 5243/376.

WHEREAS, Grantor, Destiny USA Land Company, LLC, is the owner of real property located at the address of 540 Solar Street in the City of Syracuse, County of Onondaga and State of New York, known and designated on the tax map of the County Clerk of Onondaga as tax map parcel numbers: Section 116 Block 02 Lot 07.0, being a portion of the property conveyed to Grantor by deed dated June 27, 2013 and recorded in the Onondaga County Clerk's Office in Liber and Page 5243/376.

WHEREAS, Grantor, Destiny USA Land Company, LLC, is the owner of real property which was formerly part of the street known as Old Hiawatha Boulevard in the City of Syracuse, County of Onondaga and State of New York, being a portion of the property conveyed by the State of New York to Grantor by Letters Patent dated October 15, 2012 and recorded in Book of Patents No. 116 at Page 1.

WHEREAS, the entire property subject to this Environmental Easement (the "Controlled Property") comprises approximately 22.843 +/- acres, and is hereinafter more fully described in the Land Title Survey dated November 30, 2016 and last revised March 1, 2017 prepared by David J. Uhrinec, L.L.S. of C.T. Male Associates, which will be attached to the Site Management Plan. The Controlled Property description is set forth in and attached hereto as Schedule A; and

WHEREAS, the Department accepts this Environmental Easement in order to ensure the protection of public health and the environment and to achieve the requirements for remediation established for the Controlled Property until such time as this Environmental Easement is extinguished pursuant to ECL Article 71, Title 36; and

NOW THEREFORE, in consideration of the mutual covenants contained herein and the terms and conditions of Brownfield Cleanup Agreement Index Number: C734135-06-28 as last amended March 28, 2017, Grantor conveys to Grantee a permanent Environmental Easement pursuant to ECL Article 71, Title 36 in, on, over, under, and upon the Controlled Property as more fully described herein ("Environmental Easement").

1. **Purposes.** Grantor and Grantee acknowledge that the Purposes of this Environmental Easement are: to convey to Grantee real property rights and interests that will run with the land in perpetuity in order to provide an effective and enforceable means of encouraging the reuse and redevelopment of this Controlled Property at a level that has been determined to be safe for a specific use while ensuring the performance of operation, maintenance, and/or monitoring requirements; and to ensure the restriction of future uses of the land that are inconsistent with the above-stated purpose.

2. **Institutional and Engineering Controls.** The controls and requirements listed in the Department approved Site Management Plan ("SMP") including any and all Department approved amendments to the SMP are incorporated into and made part of this Environmental Easement. These controls and requirements apply to the use of the Controlled Property, run with the land, are binding on the Grantor and the Grantor's successors and assigns, and are enforceable in law or equity against any owner of the Controlled Property, any lessees and any person using the Controlled Property.

A. (1) The Controlled Property may be used for:

**Restricted Residential as described in 6 NYCRR Part 375-1.8(g)(2)(ii),
Commercial as described in 6 NYCRR Part 375-1.8(g)(2)(iii) and Industrial
as described in 6 NYCRR Part 375-1.8(g)(2)(iv)**

(2) All Engineering Controls must be operated and maintained as specified in the Site Management Plan (SMP);

(3) All Engineering Controls must be inspected at a frequency and in a manner defined in the SMP;

(4) The use of groundwater underlying the property is prohibited without necessary water quality treatment as determined by the NYSDOH or the Onondaga County Department of Health to render it safe for use as drinking water or for industrial purposes, and the user must first notify and obtain written approval to do so from the Department;

(5) Groundwater and other environmental or public health monitoring must be performed as defined in the SMP;

(6) Data and information pertinent to Site Management of the Controlled Property must be reported at the frequency and in a manner defined in the SMP;

(7) All future activities on the property that will disturb remaining contaminated material must be conducted in accordance with the SMP;

(8) Monitoring to assess the performance and effectiveness of the remedy must be performed as defined in the SMP;

(9) Operation, maintenance, monitoring, inspection, and reporting of any mechanical or physical components of the remedy shall be performed as defined in the SMP;

(10) Access to the site must be provided to agents, employees or other representatives of the State of New York with reasonable prior notice to the property owner to assure compliance with the restrictions identified by this Environmental Easement.

B. The Controlled Property shall not be used for Residential purposes as defined in 6NYCRR 375-1.8(g)(2)(i), and the above-stated engineering controls may not be discontinued without an amendment or extinguishment of this Environmental Easement.

C. The SMP describes obligations that the Grantor assumes on behalf of Grantor, its successors and assigns. The Grantor's assumption of the obligations contained in the SMP which may include sampling, monitoring, and/or operating a treatment system, and providing certified reports to the NYSDEC, is and remains a fundamental element of the Department's determination that the Controlled Property is safe for a specific use, but not all uses. The SMP may be modified in accordance with the Department's statutory and regulatory authority. The Grantor and all

successors and assigns, assume the burden of complying with the SMP and obtaining an up-to-date version of the SMP from:

Site Control Section
Division of Environmental Remediation
NYSDEC
625 Broadway
Albany, New York 12233
Phone: (518) 402-9553

D. Grantor must provide all persons who acquire any interest in the Controlled Property a true and complete copy of the SMP that the Department approves for the Controlled Property and all Department-approved amendments to that SMP.

E. Grantor covenants and agrees that until such time as the Environmental Easement is extinguished in accordance with the requirements of ECL Article 71, Title 36 of the ECL, the property deed and all subsequent instruments of conveyance relating to the Controlled Property shall state in at least fifteen-point bold-faced type:

This property is subject to an Environmental Easement held by the New York State Department of Environmental Conservation pursuant to Title 36 of Article 71 of the Environmental Conservation Law.

F. Grantor covenants and agrees that this Environmental Easement shall be incorporated in full or by reference in any leases, licenses, or other instruments granting a right to use the Controlled Property.

G. Grantor covenants and agrees that it shall, at such time as NYSDEC may require, submit to NYSDEC a written statement by an expert the NYSDEC may find acceptable certifying under penalty of perjury, in such form and manner as the Department may require, that:

(1) the inspection of the site to confirm the effectiveness of the institutional and engineering controls required by the remedial program was performed under the direction of the individual set forth at 6 NYCRR Part 375-1.8(h)(3).

(2) the institutional controls and/or engineering controls employed at such site:
(i) are in-place;
(ii) are unchanged from the previous certification, or that any identified changes to the controls employed were approved by the NYSDEC and that all controls are in the Department-approved format; and

(iii) that nothing has occurred that would impair the ability of such control to protect the public health and environment;

- (3) the owner will continue to allow access to such real property to evaluate the continued maintenance of such controls;
- (4) nothing has occurred that would constitute a violation or failure to comply with any site management plan for such controls;
- (5) the report and all attachments were prepared under the direction of, and reviewed by, the party making the certification;
- (6) to the best of his/her knowledge and belief, the work and conclusions described in this certification are in accordance with the requirements of the site remedial program, and generally accepted engineering practices; and
- (7) the information presented is accurate and complete.

3. Right to Enter and Inspect. Grantee, its agents, employees, or other representatives of the State may enter and inspect the Controlled Property in a reasonable manner and at reasonable times to assure compliance with the above-stated restrictions.

4. Reserved Grantor's Rights. Grantor reserves for itself, its assigns, representatives, and successors in interest with respect to the Property, all rights as fee owner of the Property, including:

A. Use of the Controlled Property for all purposes not inconsistent with, or limited by the terms of this Environmental Easement;

B. The right to give, sell, assign, or otherwise transfer part or all of the underlying fee interest to the Controlled Property, subject and subordinate to this Environmental Easement;

5. Enforcement

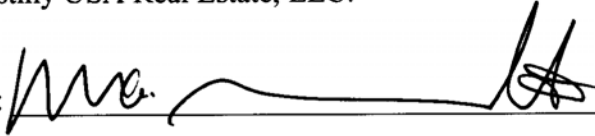
A. This Environmental Easement is enforceable in law or equity in perpetuity by Grantor, Grantee, or any affected local government, as defined in ECL Section 71-3603, against the owner of the Property, any lessees, and any person using the land. Enforcement shall not be defeated because of any subsequent adverse possession, laches, estoppel, or waiver. It is not a defense in any action to enforce this Environmental Easement that: it is not appurtenant to an interest in real property; it is not of a character that has been recognized traditionally at common law; it imposes a negative burden; it imposes affirmative obligations upon the owner of any interest in the burdened property; the benefit does not touch or concern real property; there is no privity of estate or of contract; or it imposes an unreasonable restraint on alienation.

B. If any person violates this Environmental Easement, the Grantee may revoke the Certificate of Completion with respect to the Controlled Property.

C. Grantee shall notify Grantor of a breach or suspected breach of any of the terms of this Environmental Easement. Such notice shall set forth how Grantor can cure such breach or suspected breach and give Grantor a reasonable amount of time from the date of receipt of notice in which to cure. At the expiration of such period of time to cure, or any extensions granted by Grantee, the Grantee shall notify Grantor of any failure to adequately cure the breach or suspected breach, and Grantee may take any other appropriate action reasonably necessary to remedy any breach of this Environmental Easement, including the commencement of any proceedings in accordance with applicable law.

IN WITNESS WHEREOF, Grantor has caused this instrument to be signed in its name.

Destiny USA Real Estate, LLC:

By: 

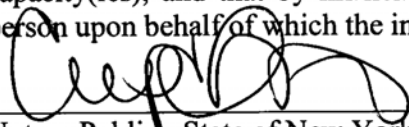
Print Name: Michael A. Mammolito

Title: Vice President Date: 5/19/2017

Grantor's Acknowledgment

STATE OF NEW YORK)
) ss:
COUNTY OF)

On the 19 day of May, in the year 2017, before me, the undersigned, personally appeared Michael A. Mammolito, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.


Notary Public - State of New York

CRYSTAL J. MEDER
Notary Public, State of New York
No. 01ME6217068
Qualified in Onondaga County
Commission Expires February 8, 2017

IN WITNESS WHEREOF, Grantor has caused this instrument to be signed in its name.

Destiny USA Land Company, LLC:

By: Pyramid Company of Onondaga, its Manager

By: [Signature]

Print Name: Bruce A. Kenan

Title: Executive Committee Member Date: 5/19/2017

Grantor's Acknowledgment

STATE OF NEW YORK)
) ss:
COUNTY OF)

On the 19 day of May, in the year 2017, before me, the undersigned, personally appeared Bruce A. Kenan, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

[Signature]
Notary Public - State of New York

CRYSTAL J. MEDER
Notary Public, State of New York
No. 01ME6217068
Qualified in Onondaga County
Commission Expires February 8, 2018

SCHEDULE "A" PROPERTY DESCRIPTION

LEGAL DESCRIPTION
Brownfield Cleanup Program
Oil City/Carousel Center – Site 7
DEC Site#: C734135

All that certain tract, piece or parcel of land, situate in the City of Syracuse, County of Onondaga, State of New York, lying generally northeasterly of Solar Street and generally southeasterly of West Hiawatha Boulevard and being more particularly bounded and described as follows:

BEGINNING at the point of intersection with the northeasterly margin of Solar Street with the division line between the lands now or formerly of the City of Syracuse Industrial Development Agency (S.I.D.A.) as described in Book 5029 of Deeds at Page 571 on the southeast and the lands now or formerly of Destiny USA Land Company, LLC as described as Parcel G in Book 5243 of Deeds at Page 376 on the northwest;

Thence North 50 deg. 26 min. 30 West, along the northeasterly margin of Solar Street and its prolongation thereof, 1,160.29 feet to its intersection with the former northwesterly street margin of Old Hiawatha Boulevard;

Thence along the former northwesterly margin of Old Hiawatha Boulevard and the former northwesterly margin of Free Street, in part by each, the following two (2) courses and distances:
1) North 40 deg. 26 min. 20 East, 783.55 feet to a point; and
2) North 28 deg. 12 min. 26 East, 138.95 feet to the southwest corner of lands of the People of the State of New York as shown on Appropriation Map 1400 Parcel 1830;

Thence along the southwesterly line of Map 1400 Parcel 1830 the following three (3) courses and distances:

1) South 47 deg. 08 min. 19 East, 95.53 feet to a point; thence
2) South 61 deg. 46 min. 31 East, 7.16 feet to a point; and
3) South 42 deg. 33 min. 21 sec. East, 28.25 feet to its intersection with the division line between the lands now or formerly of Destiny USA Real Estate, LLC as described in Book 5376 of Deeds at Page 767 on the southwest and the lands now or formerly of the City of Syracuse (reputed owner) known as #301 Hiawatha Boulevard West Rear having City of Syracuse Tax Parcel Number 116.00-02-02 on the northeast;

Thence along Said division line the following three (3) courses and distances:

1) South 07 deg. 51 min. 23 East, 96.80 feet to a point; thence
2) North 82 deg. 08 min. 37 East, 52.80 feet to a point; and

3) North 07 deg. 51 min. 23 sec. West, 31.00 feet to its intersection with the southwesterly line of lands of the People of the State of New York as shown on Appropriation Map 1400 Parcel 1830;

Thence along the southwesterly line of Map 1400 Parcel 1830 the following twelve (12) courses and distances:

- 1) South 46 deg. 36 min. 04 sec. East, 66.69 feet to a point; thence
- 2) South 47 deg. 28 min. 28 sec. East, 99.72 feet to a point; thence
- 3) South 48 deg. 53 min. 33 sec. East, 62.11 feet to a point; thence
- 4) South 46 deg. 06 min. 12 sec. East, 75.06 feet to a point; thence
- 5) South 40 deg. 59 min. 18 sec. East, 99.03 feet to a point; thence
- 6) South 37 deg. 54 min. 46 sec. East, 81.52 feet to a point; thence
- 7) South 38 deg. 05 min. 04 sec. East, 50.43 feet to a point; thence
- 8) South 40 deg. 16 min. 09 sec. East, 50.31 feet to a point; thence
- 9) South 15 deg. 31 min. 57 sec. East, 39.89 feet to a point; thence
- 10) South 41 deg. 05 min. 58 sec. East, 154.40 feet to a point; thence
- 11) South 41 deg. 06 min. 11 sec. East, 71.70 feet to a point; and
- 12) South 43 deg. 48 min. 47 sec. East, 45.42 feet to its intersection with the division line between the said lands now or formerly of Destiny USA Land Company, LLC as described as Parcel G in Book 5243 of Deeds at Page 376 on the northwest, and the lands now or formerly of Destiny USA Land Company, LLC as described as Parcel F in Book 5243 of Deeds at Page 376 and the first said lands of S.I.D.A. as described in Book 5029 of Deeds at Page 571, in part by each, on the southwest;

Thence along said division line the following two (2) courses and distances:

- 1) along the arc of a curve to the right having a radius of 410.40 feet, length of 253.77 feet, and chord of South 10 deg. 55 min. 12 sec. West 249.75 feet to a point; and
- 2) South 43 deg. 34 min. 10 sec. West, 552.84 feet to the point or place of beginning.

Containing 22.843 acres of land more or less.



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-J, 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) See attached sheet Mailing address c/o 4 Clinton Square City State ZIP code Syracuse NY 13202 Single member's name if grantor is a single member LLC (see instructions) See attached sheet	Social security number Social security number Federal EIN attached Single member EIN or SSN attached
Grantee/Transferee <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 grantee) See attached sheet Mailing address 625 Broadway City State ZIP code Albany NY 12233 Single member's name if grantee is a single member LLC (see instructions)	Social security number Social security number Federal EIN 14-6013202 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
attached	311500	attached	Syracuse	Onondaga

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 type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input checked="" type="checkbox"/> Other <u>Env. Easement</u>	Date of conveyance <table style="width: 100%; border: 1px solid black;"> <tr> <td style="width: 33%; text-align: center;"> </td> <td style="width: 33%; text-align: center;"> </td> <td style="width: 33%; text-align: center;"> </td> </tr> <tr> <td style="text-align: center; font-size: small;">month</td> <td style="text-align: center; font-size: small;">day</td> <td style="text-align: center; font-size: small;">year</td> </tr> </table>				month	day	year	Percentage of real property conveyed which is residential real property <u>0</u> % <i>(see instructions)</i>
month	day	year							

Condition of conveyance (check all that apply)

- | | | |
|---|--|--|
| a. <input type="checkbox"/> Conveyance of fee interest

b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____ %) | 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)

g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)

h. <input type="checkbox"/> Conveyance of cooperative apartment(s)

i. <input type="checkbox"/> Syndication

j. <input type="checkbox"/> Conveyance of air rights or development rights

k. <input type="checkbox"/> Contract assignment | l. <input type="checkbox"/> Option assignment or surrender

m. <input type="checkbox"/> Leasehold assignment or surrender

n. <input type="checkbox"/> Leasehold grant

o. <input type="checkbox"/> Conveyance of an easement

p. <input type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)

q. <input type="checkbox"/> Conveyance of property partly within and partly outside the state

r. <input type="checkbox"/> Conveyance pursuant to divorce or separation
s. <input checked="" type="checkbox"/> Other (describe) <u>Env. Easement</u> |
|---|--|--|

<i>For recording officer's use</i>	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) <input type="checkbox"/> Exemption claimed	1.	0 00
2	Continuing lien deduction (see instructions if property is taken subject to mortgage or lien)	2.	0 00
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.	0 00
6	Total tax due* (subtract line 5 from line 4)	6.	0 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)	1.	0 00
2	Taxable consideration (multiply line 1 by the percentage of the premises which is residential real property, as shown in Schedule A)	2.	0 00
3	Total additional transfer tax due* (multiply line 2 by 1% (.01))	3.	0 00

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). Environmental Easement created pursuant to Article 71, Title 36 of the NYS Environmental Conservation Law 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 12205-0045.

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.

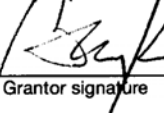
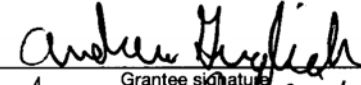


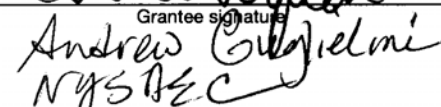
Please note: for purposes of determining whether the maximum principal amount secured is \$3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

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.

 _____ Grantor signature	Executive Committee Member _____ Title	 _____ Grantee signature	Attorney _____ 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 12205-0045.

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



Change in Mailing Address for Certain Real Estate Transfer Tax Forms if Using a Private Delivery Service

There has been a change to the address that must be used when submitting certain forms through a private delivery service rather than by U.S. Mail.

Send **Form TP-584**, *Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax*, to:

NYS TAX DEPARTMENT
RETT PROCESSING UNIT
90 COHOES AVE
GREEN ISLAND NY 12183-1515

Send **Form TP-588**, *Cooperative Housing Corporation Information Return*, to:

NYS TAX DEPARTMENT
TDAB – TRANSFER TAX
90 COHOES AVE
GREEN ISLAND NY 12183-1515

See Publication 55, *Designated Private Delivery Services*, for information about establishing the date you filed, and for the address to use for other forms.



Important Notice to Home Buyers

If you are buying residential property and you plan to make it your primary residence, you may be entitled to school tax relief through the New York State STAR credit. To receive this credit, you must register with the Tax Department after you have taken title to the property. To register or to get more information, visit our website at www.tax.ny.gov or call 518-457-2036. Do **not** file an application for the STAR "exemption" with your assessor, since new STAR exemptions will no longer be granted. School tax relief is now provided to new applicants through the STAR credit.

ATTACHED SHEET TO TP-584

Schedule A – Information relating to conveyance

<u>Grantor Name</u>	<u>Single Member</u>	<u>EIN</u>
Destiny USA Real Estate, LLC	Moselle Associates	16-1132568
Destiny USA Land Company, LLC	Pyramid Company of Onondaga	20-0811618
Pyramid Company of Onondaga	N/A	16-1304087
Moselle Associates	N/A	16-1132568

Grantee Name
The People of the State of New York,
acting through the New York State
Department of Environmental Conservation

<u>Location and description of property conveyed</u>	<u>Street address</u>
<u>Tax map designation – Section, block and lot</u>	
116.-02-01.0	311-71 Hiawatha Boulevard W
116.-02-08.1	550 Solar Street
116.-02-07.0	540 Solar Street
To be apportioned	Old Hiawatha Boulevard