

NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

Office of the General Counsel

625 Broadway, 14th Floor, Albany, New York 12233-1500

P: (518) 402-9185 | F: (518) 402-9018

www.dec.ny.gov

VIA FEDERAL EXPRESS

June 12, 2024

City of Rochester
Environmental Services
Division of Environmental Quality
City Hall
30 Church Street
Room 300B
Rochester, NY 14614
Attn: Jane MH Forbes, Associate Environmental Specialist

RE: Environmental Easement Package
Site Name: Erie Canal Industrial Park
Site No.: V00099

Dear Ms. Forbes,

Enclosed please find a fully executed Environmental Easement and TP-584 tax form required for recording.

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

Please return to my attention, copies 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 notices. The information from the recorded easement and notices are necessary to process the Certificate of Completion (COC).

A COC will not be issued until copies of the municipal notices are returned to the Office of General Counsel.

If you have any further questions or concerns relating to this matter, please contact our office at (518) 402-8393.

Sincerely,



Cheryl A. Salem
Legal Assistant II
Remediation Bureau
Cheryl.salem@dec.ny.gov

ec: B. Rashkow, NYSDEC



Department of
Environmental
Conservation

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

THIS INDENTURE made this 10th day of June, 2024, between Owner, City of Rochester, having an office at 30 Church Street, County of Monroe, State of New York (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, is the owner of real property located at the addresses of 900 West Broad Street in the City of Rochester, County of Monroe and State of New York, known and designated on the tax map of the County Clerk of Monroe as tax map parcel number: Section: 105.75 Block: 2 Lot: 6.003, being the same as that property conveyed to Grantor by numerous deeds recorded in the Monroe County Clerk's Office and a list of which is attached hereto as Schedule A. The property subject to this Environmental Easement (the "Controlled Property") comprises approximately 17.991 +/- acres, and is hereinafter more fully described in the Land Title Survey dated November 15, 2023 prepared by John Daniel Metzger, which will be attached to the Site Management Plan. The Controlled Property description is set forth in and attached hereto as Schedule B; 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, 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:

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 Monroe 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 or Restricted Residential purposes as defined in 6NYCRR 375-1.8(g)(2)(i) and (ii), 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

8. Amendment. Any amendment to this Environmental Easement may only be executed by the Commissioner of the New York State Department of Environmental Conservation or the Commissioner's Designee, and filed with the office of the recording officer for the county or counties where the Property is situated in the manner prescribed by Article 9 of the Real Property Law.

9. Extinguishment. This Environmental Easement may be extinguished only by a release by the Commissioner of the New York State Department of Environmental Conservation, or the Commissioner's Designee, and filed with the office of the recording officer for the county or counties where the Property is situated in the manner prescribed by Article 9 of the Real Property Law.

10. Joint Obligation. If there are two or more parties identified as Grantor herein, the obligations imposed by this instrument upon them shall be joint and several.

11. Consistency with the SMP. To the extent there is any conflict or inconsistency between the terms of this Environmental Easement and the SMP, regarding matters specifically addressed by the SMP, the terms of the SMP will control.

Remainder of Page Intentionally Left Blank

THIS ENVIRONMENTAL EASEMENT IS HEREBY ACCEPTED BY THE PEOPLE OF THE STATE OF NEW YORK, Acting by and Through the Department of Environmental Conservation as Designee of the Commissioner,

By: *Janet Brown*
Janet Brown, Asst. Division Director
of Environmental Remediation

Grantee's Acknowledgment

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

On the 10th day of June, in the year 2024 before me, the undersigned, personally appeared Janet Brown, 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/ executed the same in his/her/ capacity as Designee of the Commissioner of the State of New York Department of Environmental Conservation, and that by his/her/ signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument

Cheryl A. Salem
Notary Public - State of New York

Cheryl A. Salem
Notary Public State of New York
Registration No. 01SA0002177
Qualified in Albany County 2027
My Commission Expires March 3, 2027

SCHEDULE "A" DEED LIST

900 W. Broad St

TITLE TO CITY OF ROCHESTER
FOR STADIUM SITE
T.A. #105.750-02-006.002

TAX MAP PARCEL	LIBER & PAGE	DATE OF SALE
19-47-201	L1171, P227	07/26/22
21-33-101.2	L6586, P94	09/11/84
21-33-104.1	L1266, P331	03/12/24
21-34-201	L2522, P48	01/03/49
21-34-202	L1565, P17	01/22/31
21-34-207	L2195, P127	07/22/44
21-34-208	L5899, P27	11/28/80
21-34-209	L5899, P27	11/28/80
21-34-210	L6977, P341	09/18/86
21-34-211	L6856, P235	02/10/86
21-34-212	L6848, P62	01/22/86
21-34-213	L6896, P291	05/09/86
21-34-214	L6896, P291	05/09/86
21-34-221	L1171, P227	07/26/22
21-35-101.5	L6586, P94	09/11/84

May 4, 2023

565 Oak St.

TITLE TO CITY OF ROCHESTER
FOR STADIUM SITE
T.A. #105.750-02-082.002

TAX MAP PARCEL	LIBER & PAGE	DATE OF SALE
19-47-213	L11525, P487	04/22/15
21-35-101.6	L11525, P487	04/22/15

559 Oak St

TITLE TO CITY OF ROCHESTER
FOR STADIUM SITE
T.A. #105.750-02-083.001

TAX MAP PARCEL	LIBER & PAGE	DATE OF SALE
21-33-102.3	L11525, P479	04/22/15

May 4, 2023

524 Oak St

TITLE TO CITY OF ROCHESTER
FOR STADIUM SITE
T.A. #105.760-01-057.001

TAX MAP PARCEL	LIBER & PAGE	DATE OF SALE
21-32-202.1	L7039, P160	12/24/86
21-32-202.2	Index #7437/85	10/02/85
21-32-210.1	L6795, P227	10/21/85
21-32-211	L4069, P455	08/06/70
21-32-212	L6839, P241	01/03/86
21-32-213	L6845, P324	01/17/86
21-32-214	L6892, P253	05/01/86
21-32-215.1	L7037, P82	12/22/86
21-32-215.2	L6882, P260	04/11/86
21-32-220	L9070, P173	10/05/98
21-32-306.8	L6795, P219	10/21/85
21-32-306.9	L6879, P38	04/02/86
21-32-306.12	L6795, P218	10/21/85
21-32-306.13	Index #7437/85	10/02/85
21-32-307.3	Index #7437/85	10/02-85
21-32-308.2	L7039, P160	12/24/86
21-32-308.3	L6940, P255	07/24/86
21-32-310	L6940, P255	07/24/86
21-32-311	L4581, P187	01/03/74
21-32-312	L5346, P1	11/30/77
21-32-313	L6940, P255	07/24/86
21-32-314	L2521, P112	01/03/49

May 4, 2023

480 Smith St.

TITLE TO CITY OF ROCHESTER
FOR STADIUM SITE
T.A. #105.760-01-050.001

TAX MAP PARCEL	LIBER & PAGE	DATE OF SALE
21-33-104.1	L1266, P331	03/12/24
21-34-217.1	L6507, P174	04/19/84
21-34-221	L1171, P227	07/26/22

May 4, 2023

SCHEDULE "B" PROPERTY DESCRIPTION

All that tract or parcel of land, situate in the City of Rochester, County of Monroe, State of New York, being part of Town Lot 48 & 62, Township I, Short Range, and being more particularly bounded and described as follows: Beginning at a point on the northerly ROW line of Smith Street (60' ROW), 100.00 feet east of the easterly ROW line of West Broad Street (60' ROW), said point being the Point or Place of Beginning; thence

- 1) N 45° 40' 21" W, a distance of 123.25 feet to a point; thence
- 2) N 44° 47' 19' E, a distance of 25.50 feet to a point; thence
- 3) N 45° 40' 21" W, a distance of 120.00 feet to a point; thence
- 4) S 44° 47' 19' W, a distance of 125.50 feet to the said easterly ROW line of West Broad Street; thence
- 5) N 45° 40' 21" W, along said ROW line, a distance of 348.11 feet to an angle point; thence
- 6) N 65° 49' 31" W, continuing along said ROW line, a distance of 418.46 feet to an angle point; thence
- 7) N 61° 58' 50" W, continuing along said ROW line, a distance of 50.55 feet to a point of curvature; thence
- 8) Northwesterly, continuing along said ROW line and along a curve to the right having a radius of 618.00 feet, a distance of 187.05 feet to a point of tangency; thence
- 9) N 44° 38' 21" W, continuing along said ROW line, a distance of 10.55 feet to a point of curvature; thence
- 10) Northwesterly, continuing along said ROW line and along a curve to the right having a radius of 1448.00 feet, a distance of 74.11 feet to a point of tangency; thence
- 11) N 41° 42' 24" W, continuing along said ROW line, a distance of 52.85 feet to a point on the south line of the former New York Central Railroad; thence
- 12) N 89° 25' 31" E, along said south line of the former NYCRR, a distance of 146.13 feet to a point; thence
- 13) N 40° 40' 06" W, a distance of 98.05 feet to the north line of said former NYCRR; thence
- 14) N 89° 25' 31" E, along said north line of the former NYCRR, a distance of 43.32 feet to an angle point; thence
- 15) N 89° 17' 15" E, a distance of 1.70 feet to an angle point; thence
- 16) N 00° 42' 45" W, a distance of 4.48 feet to an angle point; thence
- 17) N 89° 17' 15" E, along said north line of the former NYCRR, a distance of 224.82 feet to an angle point; thence
- 18) N 00° 42' 45" W, a distance of 1.25 feet to an angle point; thence
- 19) N 89° 32' 34" E, a distance of 24.75 feet to an angle point; thence
- 20) N 89° 38' 33" E, along said north line of the former NYCRR, a distance of 445.02 feet to the westerly ROW line of Oak Street (60' ROW), as proposed to be abandoned by Ordinance No. 2003-279 & No. 2005-222; thence

21) N 49° 33' 05" E, crossing said Oak Street ROW, a distance of 60.00 feet to the easterly ROW line of said Oak Street; thence

22) N 40° 26' 55" W, along said easterly ROW line of Oak Street, a distance of 22.34 feet to the southerly ROW line of Lind Street (30' ROW); thence

23) N 44° 54' 53" E, along said southerly ROW line of Lind Street, a distance of 293.58 feet to a point; thence

24) S 45° 19' 21" E, a distance of 656.52 feet to a point; thence

25) S 44° 47' 19" W, a distance of 320.98 feet to a point; thence

26) S 45° 22' 56" E, a distance of 192.01 feet to the said northerly ROW line of Smith Street; thence

27) S 44° 47' 19" W, along said ROW line, a distance of 390.35 feet to the Point or Place of Beginning.

Hereby intending to describe a parcel of land containing 17.991 Acres, more or less, all as shown on a map entitled, "Map Showing Rochester Community Sports Complex", dated November 15, 2023, as prepared by John D Metzger, L.S., City Surveyor.



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 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 conveyance.

Table for recording officer's use with columns: 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) **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.		
4.		
5.		
6.		

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.

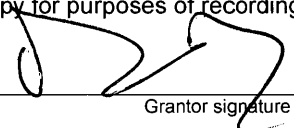

This is to certify that: (mark an X in the appropriate box)

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.

 _____ Grantor signature	Corporation Counsel _____ Title	 _____ Grantee signature	Asst. Dir. Director _____ 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 N/A	Print full name N/A	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 _____ to _____ (see instructions).
Date Date
- 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