YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

FINGER LAKES RAILWAY CORP.

PAYMENT IN-LIEU-OF-TAX AGREEMENT

Railway Properties Towns of Milo, Benton, Starkey and Torrey and the Village of Penn Yan

Tax Map Numbers: 28.01-1-19, 62.02-1-11, 87.02-1-4, 87.02-1-14, 121.02-1-59, 75.02-1-5, 49.42-1-39 and 49.68-1-1.1

Dated as of February 12, 2016

Affected Tax Jurisdictions:

Yates County
Town of Milo
Town of Benton
Town of Starkey
Town of Torrey
Village of Penn Yan
Penn Yan Central School District
Dundee Central School District

PAYMENT IN-LIEU-OF-TAX AGREEMENT

THIS PAYMENT IN-LIEU-OF TAX AGREEMENT, dated as of February 12, 2016 (the "PILOT Agreement"), is by and between the YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation duly existing under the laws of the State of New York with offices at 1 Keuka Business Park, Penn Yan, New York 14527 (the "Agency") and FINGER LAKES RAILWAY CORP., a foreign business corporation of the State of Delaware and registered to conduct business within the State of New York with an address of P.O. Box 1099, Geneva, New York 14456 (the "Company").

WITNESSETH:

WHEREAS, the Agency was created by Chapter 113 of the Laws of 1975 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act"), as a body corporate and politic and as a public benefit corporation of the State of New York; and

WHEREAS, the Agency and Company previously undertook a certain project (herein, the "Project") consisting of the acquisition, operation and maintenance of the "Geneva Cluster" of rail lines located within Schuyler County, Yates County, Seneca County, Cayuga County, Onondaga County and Ontario County, such Project having been primarily undertaken pursuant to a certain Lease Agreement, dated as of July 21, 1995 (the "1995 Lease"), and as a "Railroad Facility" authorized and approved in 1995 by the New York State Department of Transportation ("NYSDOT") pursuant to and in accordance with Section 854(11) of the Act; and

WHEREAS, in connection with the Agency's approval of additional ten (10) year term for the Lease, which is contemplated within the Lease as a second renewal term subject to discretion of the Agency, the Agency and Company have entered into a certain Amended and Restated Lease Agreement (the "Agency Lease Agreement") whereby (i) the Company will continue to undertake the Project; (ii) the Agency reserved a leasehold interest in the Land and Improvements constituting the Facility (as each are defined within the 1995 Lease) pursuant to a Lease Agreement, dated as of the date hereof (the "Lease Agreement"), and (iii) the Agency leased its reserved interest in said Land, Improvements, and Facility back to the Company pursuant to the Agency Lease Agreement; and

WHEREAS, pursuant to Section 874(1) of the Act, the Agency is exempt from the payment of taxes imposed upon real property and improvements owned by it or under its jurisdiction, control or supervision, other than special ad valorem levies, special assessments and service charges against real property which are or may be imposed for special improvements or special district improvements; and

WHEREAS, in addition to the Agency Lease Agreement, the Agency and the Company deem it necessary and proper to enter into an agreement making provisions for payments in lieu of taxes by the Company to the Agency for the benefit of Yates County (the "County"), the Towns of Milo, Benton, Starkey and Torrey (the "Towns"), the Village of Penn Yan (the "Village") and the Penn Yan Central School District and Dundee Central School District

(hereinafter the "School Districts" or "Schools" and, collectively with the County, Towns and Village, the "Affected Tax Jurisdictions"); and

NOW, THEREFORE, in consideration of the covenants herein contained, and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, it is mutually agreed as follows:

Section I – Prior Exemption Continued; Payment in lieu of Ad Valorem Taxes:

Section 1.1 A, The parties acknowledge and agree that the Facility has been exempt from Real Property taxes (as defined below) due to the Agency's fee ownership of the Facility since July 21, 1995. Pursuant to a certain Quitclaim Deed from the Agency to the Company, dated as of the date hereof, the Agency retained a leasehold interest in the Facility as memorialized within the Lease Agreement. Therefore, the Facility shall remain exempt from Real Property Taxes for the term of the Agency Lease Agreement. For information purposes, and prior to the taxable status date of March 1, 2016 (the "Taxable Status Date"), the Agency shall file New York State Form RP-412-a Application For Real Property Tax Exemption (the "Exemption Application") under Section 412-a of the New York State Real Property Tax Law and Section 874 of the Act to the appropriate assessors to advise regarding the Agency Lease Agreement and this Agreement. The Facility shall continue to be prospectively exempt from Real Estate Taxes. For purposes of the foregoing "Real Estate Taxes" means all general levy real estate taxes levied against the Facility by and County, City, Town, Village and School The Company shall provide the Agency with the information necessary for the completion and filing of the Exemption Application and shall provide such additional information and take such actions as are required by the appropriate assessors to process and approve the Exemption Application. Notwithstanding anything contained herein or in the Agency Lease Agreement to the contrary, in the event the exemption from Real Estate Taxes is denied or revoked for any reason, the Company shall pay (and hereby agrees to pay) all Real Estate Taxes levied upon the Facility as they become due. After giving written notice to the Agency, the Company may in good faith contest the denial of the Exemption Application, provided that (i) the overall operating efficiency of the Facility is not impaired and the Facility continues to qualify as a "project" under the Act; (ii) neither the Facility nor any part of or interest in it would be in any danger of being sold, forfeited or lost; or (iii) neither the Company nor the Agency, as a result of such contest, shall be in any danger of any civil or criminal liability. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company, arising from the denial of an exemption from Real Estate Taxes except to the extent that such denial results solely from the failure of the Agency to file the Exemption Application with the appropriate assessors or Board of Assessment Review by the Taxable Status Date.

B. <u>Payee</u>. As long as the Facility is owned by the Agency or under its jurisdiction, control or supervision, the Company agrees to pay annually to the Agency, on behalf of the Affected Tax Jurisdictions, as a payment in-lieu-of-taxes, on or before May 15 of each year, commencing on May 15, 2016 an amount equal to the Total PILOT Payment as described on <u>Schedule A</u> attached hereto.

The parties agree and acknowledge that payments made hereunder are to obtain revenues for public purposes, and to provide a revenue source that the Affected Tax Jurisdictions would otherwise lose because the subject parcels are not on the tax rolls.

- 1.2 <u>Allocation</u>. The Agency shall remit to the Affected Tax Jurisdictions amounts received hereunder, within thirty (30) days of receipt of said payment and shall allocate said payments among the Affected Tax Jurisdictions in the same proportion as ad valorem taxes would have been allocated but for the Agency's involvement, unless the Affected Tax Jurisdictions have consented in writing to a specific allocation.
- 1.3 <u>Tax Rates</u>. For purposes of determining the allocation of the Total PILOT Payment among the Affected Tax Jurisdictions, the Agency shall use the last tax rate utilized for levy of taxes by each such jurisdiction. For County, Town, and special district purposes, the tax rates used to determine the allocation of the Total PILOT Payment shall be the tax rates relating to the calendar year which includes the PILOT payment due date. For Village and School District purposes, the tax rates used to determine the PILOT payment shall be the rate relating to the school year which includes the PILOT payment due date.

1.4 RESERVED

1.5 Period of Benefits. The tax benefits provided for herein should be deemed to include (i) the 2016 County and Town tax year through the 2024 County and Town tax year; (ii) the 2016-2017 School tax year through the 2024-2025 School tax year; and (iii) the 2016-2017 Village tax year through the 2024-2025 Village tax year. This PILOT Agreement shall expire on June 30, 2025; provided, however, the Company shall pay the 2025 County and Town tax bills and the 2025-2026 School and Village tax bills on the dates and in the amounts as if the Agency were not in title on the tax status date with respect to said tax years, provided however, and to the extent permitted by law, that the Company shall receive as credits against such tax bills amounts equal to those portions of the 2025 PILOT payment made by the Company and received by the County, City, Town, School or Village for each of said tax entities' tax year. In no event shall the Company be entitled to receive tax benefits relative to the Facility for more than the periods provided for herein, unless the period is extended by amendment to this Agreement executed by both parties after any applicable public hearings. The Company agrees that it will not seek any tax exemption for the Facility which could provide benefits for more than the periods provided for herein and specifically agrees that the exemptions provided for herein, to the extent actually received (based on the number of lease years elapsed), supersede and are in substitution of the exemptions provided by RPTL and any other applicable exemption program. It is hereby agreed and understood that the Affected Tax Jurisdictions can rely upon and enforce the above waiver to the same extent as if they were signatories hereto.

Section II - Special District Charges, Special Assessments, Interim Tax Bills and other charges.

2.1 Special district charges, special assessments, and special ad valorem levies ("Special District Charges", specifically including but not limited to any fire district charges or "curb charges"), including any pure water charges, public utility charges and sewer charges are to be paid in full by the Company in accordance with normal billing practices.

Section III - Transfer of Facility.

Agreement is terminated), and the Company is ineligible for a continued tax exemption under some other tax incentive program, or the exemption results in a payment to the Affected Tax Jurisdictions in excess of the payment described in Section I herein, or this Agreement terminates and the property is not timely transferred back to the Company, the Company agrees to pay no later than the next tax lien date (plus any applicable grace period), to each of the Affected Tax Jurisdictions, an amount equal to the taxes and assessments which would have been levied on the Facility if the Facility had been classified as fully taxable as of the date of transfer or loss of eligibility of all or a portion of the exemption described herein or date of termination, subject to the Company's right to grieve or otherwise contest any such assessments pursuant to Section IV below. To the extent permitted by law, the Company shall receive as credits against the tax bills of the Affected Tax Jurisdictions, amounts equal to those portions of the last PILOT payment received by any County, City, Town, School, or Village for each of said entities' tax year.

Section IV - Assessment Challenges.

- 4.1 The Company shall have all of the rights and remedies of a taxpayer as if and to the same extent as if the Company were the owner of the Facility, with respect to any proposed assessment or change in assessment with respect to the Facility by any of the Affected Tax Jurisdictions and likewise shall be entitled to protest before and be heard by the appropriate assessors or Board of Assessment Review, and shall be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any tax equivalent provided for herein as same relate to the payment of Special District Charges. Any such challenge shall not affect or diminish the "Total PILOT Payment", as defined within Schedule A, hereto.
- 4.2 The Company shall (i) request the NYS Office of Real Property Services, Tax and Finance, Rail Ceiling Division, along with appropriate real estate tax assessment office and tax levy officers to assess the Facility and apply tax rates to the respective assessments as if the Facility were owned by the Company, (ii) file any accounts or tax returns required by the appropriate real estate tax assessment office and tax levy officers.

Section V - Changes in Law.

5.1 To the extent the Facility is declared to be subject to taxation or assessment by an amendment to the Act, other legislative change, by final judgment of a Court of competent jurisdiction, or otherwise, the obligations of the Company hereunder shall, to such extent, be null and void.

Section VI - Events of Default.

- 6.1 The following shall constitute "Events of Default" hereunder. The failure by the Company to: (i) make the payments described in Section I within thirty (30) days of the Payment Date (the "Delinquency Date"); (ii) make any other payments described herein on or before the last day of any applicable cure period within which said payment can be made without penalty; or (iii) the occurrence and continuance of any events of default under the Leaseback Agreement after the expiration of any applicable cure periods. Upon the occurrence of any Event of Default hereunder, in addition to any other right or remedy the Agency and/or the Affected Tax Jurisdictions may have at law or in equity, the Agency and/or Affected Tax Jurisdictions may, immediately and without further notice to the Company (but with notice to the Agency with respect to actions maintained by the Affected Tax Jurisdictions) pursue any action in the courts to enforce payment or to otherwise recover directly from the Company any amounts so in default. The Agency and the Company hereby acknowledge the right of the Affected Tax Jurisdictions to recover directly from the Company any amounts so in default pursuant to Section 874(6) of the General Municipal Law and the Company shall immediately notify the Agency of any action brought, or other measure taken, by any Affected Tax Jurisdiction to recover any such amount.
- 6.2 If payments pursuant to Section I herein are not made by the Delinquency Dates, or if any other payment required to be made hereunder is not made by the last day of any applicable cure period within which said payment can be made without penalty, the Company shall pay penalties and interest as follows. With respect to payments to be made pursuant to Section I herein, if said payment is not received by the Delinquency Date defined in Section 6.1 herein, Company shall pay, in addition to said payment, (i) a late payment penalty equal to five percent (5%) of the amount due and (ii) for each month, or any part thereof, that any such payment is delinquent beyond the first month, interest on the total amount due plus the late payment penalty, in an amount equal to one percent (1%) per month. With respect to all other payments due hereunder, if said payment is not paid within any applicable cure period, Company shall pay, in addition to said payment, the greater of the applicable penalties and interest or penalties and interest which would have been incurred had payments made hereunder been tax payments to the Affected Tax Jurisdictions.

Section VII - Assignment.

7.1 No portion of any interest in this Agreement may be assigned by the Company, nor shall any person other than the Company be entitled to succeed to or otherwise obtain any benefits of the Company hereunder without the prior written consent of the Agency.

Section VIII - Miscellaneous.

- 8.1 This Agreement may be executed in any number of counterparts each of which shall be deemed an original but which together shall constitute a single instrument.
- 8.2 All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, as follows:

To the Agency:

Yates County Industrial Development Agency

1 Keuka Business Park Penn Yan, New York 14527

Attn: CEO

With Copy To:

Harris Beach PLLC

677 Broadway, Suite 1101 Albany, New York 12207 Attn: Justin S. Miller, Esq.

To the Company:

Finger Lakes Railway Corp.

P.O. Box 1099

Geneva, New York 14456 Attn: Michael Smith, President

With Copy To:

Law Offices of Lester A. Sittler, Esq.

P.O.Box 235

Fly Creek, New York 13337

given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

- 8.3 This Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State of New York applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Yates County, New York.
- 8.4 Notwithstanding any other term or condition contained herein, all obligations of the Agency hereunder shall constitute a special obligation payable solely from the revenues and other monies, if any, derived from the Facility and paid to the Agency by the Company. Neither member of the Agency nor any person executing this Agreement on its behalf shall be liable personally under this Agreement. No recourse shall be had for the payment of the principal or interest on amounts due hereunder or for any claim based upon or in respect of any modification of or supplement hereto against any past, present or future member, officer, agent, servant, or employee, as such, of the Agency, or of any successor or political subdivision, either directly or through the Agency or any such successor, all such liability of such members, officer, agents, servants and employees being, to the extent permitted by law, expressly waived and released by the acceptance hereof and as part of the consideration for the execution of this Agreement.

(Remainder of page intentionally left blank)

[Signature Page to PILOT Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this PILOT Agreement as of the day and year first above written.

> YATES COUNTY INDUSTRIAL **DEVELOPMENT AGENCY**

Name: Steve Griffin

Name: Steve Griffin
Title: Chief Executive Officer

FINGER LAKES RAILWAY CORP.

Ву: _ Name: Michael V. Smith

Title: President

[Signature Page to PILOT Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this PILOT Agreement as of the day and year first above written.

YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: ______ Name: Steve Griffin

Title: Chief Executive Officer

FINGER LAKES RAILWAY CORP.

Name: Michael V. Smith

Title: President

[Acknowledgment Page to PILOT Agreement]

STATE OF NEW YORK)
COUNTY OF) ss.:)
satisfactory evidence to be t acknowledged to me that he	February in the year 2016, before me, the undersigned, personally MITH, personally known to me or proved to me on the basis of he individual whose name is subscribed to the within instrument and executed the same in his capacity, and that by his signature on the or the person upon behalf of which the individual acted, executed the
	Notary Public
LL - man warm in Ordit I III') Sebruary in the year 2016, before me, the undersigned, personally personally known to me or proved to me on the basis of satisfactory dual whose name is subscribed to the within instrument and

acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Doreen J. Jensen Notary Public, State of New York Qualified in Yates County No. 01JE6199490 My Commission Expires O

[Acknowledgment Page to PILOT Agreement]

NEW HAMPSH STATE OF NEW XXXXXXXX	IRE)			
COUNTY OF BELKNAP) ss.:-)	•		٠
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		Leidi Vel Notary Aubi	coon-Rhine	
,		LIFTOLE LACE	(SON-RHINE, Notary Pub	lio.
STATE OF NEW YORK	· ·	My Commiss	ion Expires March 16, 2010	}
COUNTY OF YATES) SS.;			
On the day of Fe appeared STEVE GRIFFIN, pevidence to be the individual acknowledged to me that he einstrument, the individual, or the instrument.	ersonally known to me tal whose name is xecuted the same in	ne or proved to me or subscribed to the his capacity, and the	n the basis of satisfactive within instrument	and
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		Notary Publ	ic	 -
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SCHEDULE A

TO PILOT AGREEMENT DATED AS OF FEBRUARY 12, 2016

YATES COUNTY INDUSTRIAL DEVELOPMENT AGENCY AND FINGER LAKES RAILWAY CORP.

"Total PILOT Payment" shall be calculated as follows:

The Company shall pay to the Agency the sum of one sixth (1/6) of the sum of 2.75% multiplied by Annual Freight Revenue, as defined below, as reported to the Agency pursuant to Section 5.5(b) of the Agency Lease Agreement.

Annual Freight Revenue shall be limited to: line haul revenue, including the Company's share of interline freight revenue, and the Company's intraline freight revenue, assessed fuel charges, haulage charges for the benefit of Ontario Central traffic, minus any freight adjustments. Under no circumstances, shall the annual Total PILOT Payment to be paid by the Company to the Agency exceed the sum of \$114,583.33, even if Annual Freight Revenue exceeds the sum of \$25,000,000.

Total Freight Revenue x 2.75% x 1/6 = Total PILOT Payment, which shall not exceed \$114,583.33



NYS DEPARTMENT OF TAXATION & FINANCE OFFICE OF REAL PROPERTY TAX SERVICES

RP-412-a (1/95)

INDUSTRIAL DEVELOPMENT AGENCIES

APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

2. OCCUPANT (IF OTHER THAN IDA) (If more than one occupant attach separate listing)
Name Finger Lakes Railway Corp.
Street North Street PO Box 1099
City Geneva, New York 14436
Telephone no. Day () 603-882-9145
Evening ()
Contact Michael Smith
Title President
d. School District Penn Yan and Dundee CSD
e. County Yates
f. Current assessment
g. Deed to IDA (date recorded; liber and page)
10,
Lease-Leaseback to be recorded
(if necessary, attach plans or specifications)
(if necessary, attach plans or specifications)
(if necessary, attach plans or specifications) ht-of-way f. Projected expiration of exemption (i.e.
f. Projected expiration of exemption (i.e. date when property is no longer
(if necessary, attach plans or specifications) ht-of-way f. Projected expiration of exemption (i.e.
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or

c. Municipal corporations to be made	which payment	s will	d. Person or entity responsible for payment
bo mady	Yes	No.	Name Finger Lakes Railway Corp.
County	e e		Title Michael Smith, President
Town/City		Ö	Title Minimas Citial, 1 100idoit
Village	2		Address North Street PO Box 1099
County Town/City Village School District	<u> </u>		Geneva, New York 14436
 Is the IDA the owner of the If "No" identify owner as in an attached statement. 	nd explain IDA	rights or inte	erest Telephone
6. Is the property receiving (check one)	or has the proper Yes	ty ever recei No	ived any other exemption from real property taxation?
If yes, list the statutory e exemption GML 874; RF	xemption referen	nce and asse assess	ssment roll year on which granted: ment roll year March 1, 1996 TSD
A copy of this application to the chief executive official	, including all a l of each munici	ttachments, I pality withir	has been mailed or delivered on (date) n which the project is located as indicated in Item 3.
	•	<u>CERTIF</u>	<u>ICATION</u>
ı. Steve Griffin			Chief Executive Officer of
Nam	e	,	Title
Yates County Industrial De	velopment Age	ncy	hereby certify that the information
Organi	zation		
on this application and accon	npanying papers	constitutes	a true statement of facts.
	-		1.1
2/11/16			14-14-11
Date			1 flm
Date			Signature .
		_FOR USE	BY ASSESSOR
1. Date application filed	1		
2. Applicable taxable st	atus date		
3a. Agreement (or extra	-		
			nption \$
	•		s for which the parcel is liable:
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	***************************************		·
	•	•	
Date			Assessor's signature
			resessor a signature

ATTACHMENT

Tax Map Designation:

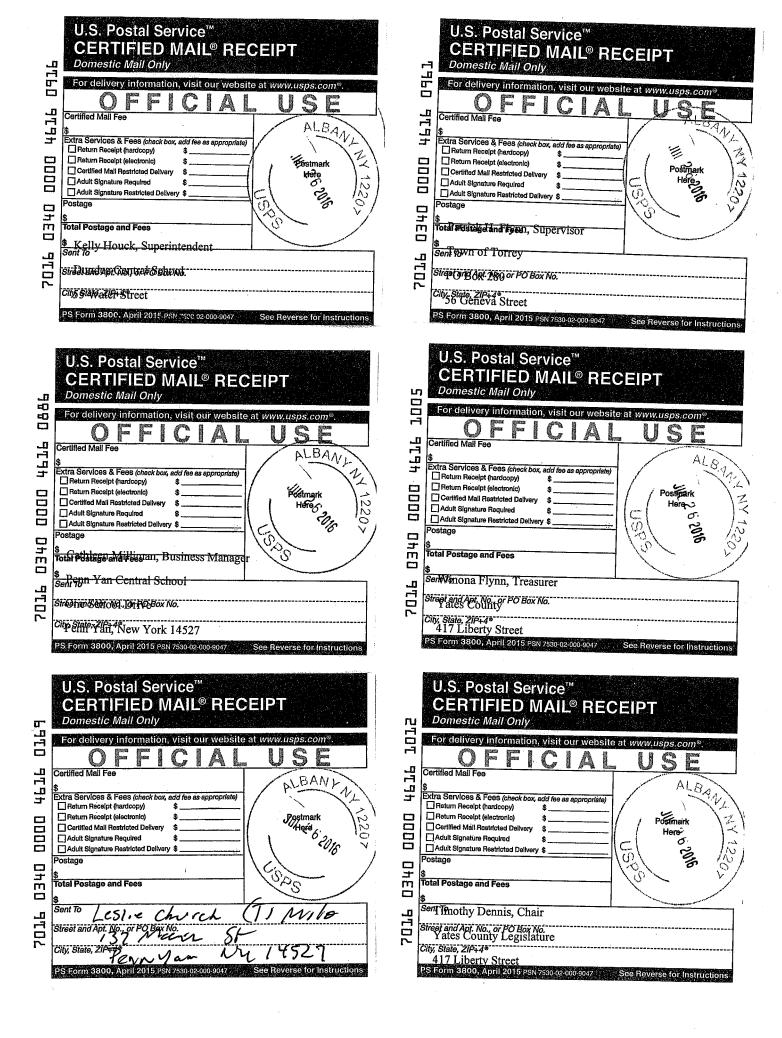
28.01-1-19, 62.02-1-11, 87.02-1-4, 87.02-1-14, 121.02-1-59, 75.02-1-5, 49.42-1-39 and 49.68-1-1.1

City, Town or Village:

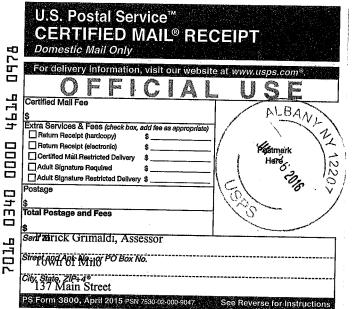
Towns of Milo, Benton, Starkey and Torrey and the Village of Penn Yan

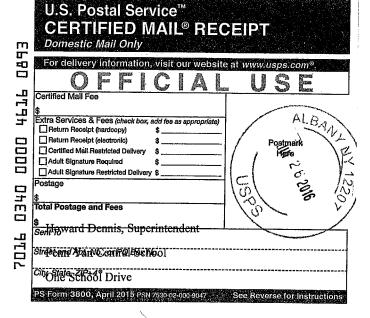
School District:

Penn Yan Central School District and Dundee Central School District

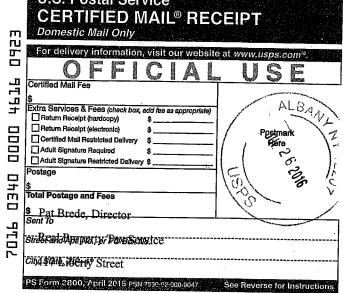


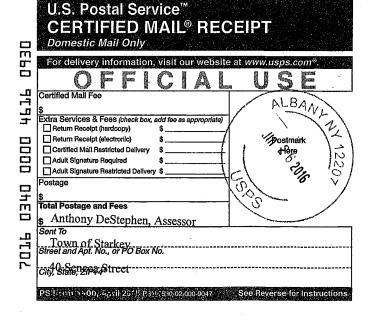


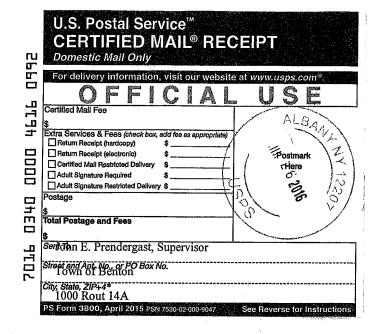




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7016 0340 O	Adult Signature Required \$
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.	U.S. Postal Service [™] CERTIFIED MAIL® RECEIPT
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0000	Extra Services & Fees (check box, add fee as appropriate) Return Receipt (electronic) Certified Mall Restricted Delivery \$ Adult Signature Required Adult Signature Restricted Delivery \$ Postage Total Postage and Fees
16 U340	§ George Lawson, Acting Supervisor
	Town of Starkey. Street and Apt. No., or PO Box No. City State Para Street PS Form 3690, Spril 2011 P3: 1510 02 000 9047 See Reverse for Instructions

8.5	U.S. Postal Service™ CERTIFIED MAIL® REC	CEIPT
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7016	Street and Apt. No. or PO Box No.	
•	City, State, ZIP+4* 1000 Rout 14A	
	PS Form 3800, April 2015 PSN 7530-02-000-9047	See Reverse for Instructions

 Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the malipiece, or on the front if space permits. 	A. Signature X DGL DUCL GAddresser B. Received by (Printed Name) C. Date of Delivery
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Kelly Houck, Superintendent Dundee Central School 55 Water Street Dundee, New York 14837	NCEC, enter celivery actions solow.
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Patrick H. Flynn, Supervisor 👵	If YES, enter delivery address below: 🗀 No
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Complete items 1, 2, and 3. Print your name and address on the reverse	A. Signature
so that we can return the card to you. Attach this card to the back of the mailpiece,	X Ultrac II Marie Addressee B. Beceived by (Printed Name) C. Date of Delivery
or on the front if space permits. Article Addressed to:	1 Nove 4 Mulberca
Cathleen Milliman, Business Mg	D. Is delivery address different from item 1? ☐ Yes If YES, enter delivery address below: ☐ No
Penn Yan Central School	
One School Drive	
Penn Yan, New York 14527	3. Service Type ☐ Priority Mail Express®
	☐ Adult Signature ☐ Priority Mail Express®☐ Adult Signature ☐ Registered Mail®☐ Restricted Delivery ☐ Registered Mail Restricted ☐ Certified Mail® ☐ Delivery
	☐ Certified Mail Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation™
7016 0340 0000 4616 088	☐ Insured Mail. ☐ Signature Confirmation

SENDER: COMPLETE THIS SECTION	CONSTLETE THIS SECTION ON DELIVERY
Complete items 1, 2, and 3. Print your name and address on the reverse	A Signature X
so that we can return the card to you. Attach this card to the back of the mallolece.	B. Regalyed by (Self-ted Name) C. Date of Deliver
or on the front if space permits. 1. Article Addressed for	CIANY POVOSE 7-28-16
	D. is delivery editions different from item 17 Yes If YES, enter delivery editions below:
Winona Flynn, Treasurer Yates County	
417 Liberty Street	
Penn Yan, New York 14527	
	3. Service Type C Printy Mel Expresse
9590 9402 1856 6104 6796 36	D. Atlah Signature Restricted Delivery C. Registered Mel Restrict
2. Article Number (Transfer from service label)	☐ Certified Mai Restricted Delivery Restrict Receipt for Merchandise ☐ Collect on Delivery Restricted Delivery ☐ Statuture Confirmation*
307P 0340 0000 APJP 700	
PS Form 3811, July 2015 PSN 7530-02-009-2055	Domestic Return Receipt
SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
Completé items 1, 2, and 3.	A. Signature
Print your name and address on the reverse so that we can naturn the card to you.	X Mie Last BActresses
Attach this card to the back of the maliplece, or on the front if space permits.	Trista Demons 5 7178116
Article Addressed (c)	D. Is delivery address different from Item 15 III The
Leslie Church, Supervisor	II YES, enter delivery address below: ☐ No
Town of Milo 137 Main Street	
Penn Yan, New York 14527	
11 T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3. Service Type ☐ Profity Mel Expresso
	☐ Adult Signature ☐ Registered Mail™ ☐ Adult Signature Pestilisted Delivery ☐ Registered Mail Restricts
9590 9402 1856 6104 6796 05	C Certified Meal Researched Delivery April Pleasure Receipt for Moreoten Collection Delivery
2. Article Number (Thensier from service label)	Collect on Detrory Postnisted Delivery 2 Signature Confirmation Districted Mat 1 Districted Delivery Restricted Delivery
7016 0340 0000 4616 0169 S Form 3811, July 2015 Pan 7530-02-000-8053	Domestic Return Receipt
ENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
Company to the Part of the Par	A Signature
Print your name and address on the reverse so that we can return the card to you.	× Canw Nach - Asset
Attech this card to the back of the mallolece.	8/Received by (Printed Name) C. Date of Delivery.
or on the front if apace permits. Article Addressed to:	Lonnic NAc/cs 7-28-16 D. is delivery address different from item 17 □ Yes
Timothy Dennis, Chair	# YES, enter delivery address below: 🖂 No
Yates County Legislature	
417 Liberty Street Penn Yan, New York 14527	
	3. Service Type G Adult Signature G Adult Signature G Adult Signature Restricted Delivery G Registered Mail Restricted
9590 9402 1856 6104 6796 43	A Certified Main? Di Certified Medi Restricted Delivery (X) Return Receive to:
	Collection Delivery Collection Delivery Restricted Delivery Collection Delivery Restricted Delivery Collection Delivery Restricted Delivery Collection Delivery Restricted Delivery Collection Delive
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SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
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so that we can return the card to you. Attach this card to the back of the mailpieon,	B. Received by #Vinted Name) G. Dete of Delivi
or on the front if space permits.	1 TEVPY Shots 7/28/1
Mary Lilyea, Assessor	D. to delivery address different from term 1? If YES, enter delivery address below:
Town of Milo	
1000 Rout 14A Penn Yan, New York 14527	
	S. Service Type Programme
9590 9402:1856 6104 6795 75	☐ Adult Signature ☐ Adult Signature ☐ Adult Signature Restricted Delacry ☐ Paratical Mail Restricted Delacry ☐ DeConfined Mails
2. Article Number (Transfer from position laber)	Conflet Mail Resoluted Datieny Dislatin Receipt for Merchandles Orlect on Datieny Resoluted Datieny Li Standard Confirmation
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PS Form 3811, July 2016 PSN 7550-122-000-0068	Domestic Hatum Receip
SENDER: COMPLETE THIS SECTION LECOMPLETE 1924 No. 12	COMPLETE THIS SECTION ON DELIVERY
 Print your name and address on the reverse so that we can return the card to you. 	Denne Hovell Backtonson
 Attach this card to the back of the mailpiece, or on the front if space permits. 	B. Because by (Printed Name) C. Date of Deliver
Article Addressed to:	D. les delivery addressa different from Item 17
Melissa Lawson	il YES, enter delivery address below. ZNo
Dundee Central School 55 Water Street	
Dundee, New York 14837	
	3. Service Type D Priority Mel Expresse April April Spresse
9590 9402 1856 6104 6795 20	☐ Adult Signature Restricted Delivery ☐ Registered Mail Restricts Be Certified MailS ☐ Delvery
2. Article Number (Transfer from service label)	Cotilet on Delivery Collect on Delivery Restricted Delivery Cl Signature Continuation
	0909 eticod Delvey Destricted Delvey
S Form 3811, July 2015 PSN 7830-02-000-9083	Durriestio Riptum Receipt
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Complete items 1, 2, and 3.	A Spain of 124 A Spain of the same of the
Print your name and address on the reverse so that we can return the card to you.	X Track A Agent Addressee
Attach this card to the back of the malipiece, or on the front if space permits.	Tr3th Dambrasilu 7/28/16
Article Addressed to:	D. is delivery address different from hom 1/7 If YES, onlier delivery address below: No
Patrick Grimaldi, Assessor Town of Milo	
137 Main Street	
Penn Yan, New York 14527	
	3. Service Type Directly Mel Expension Directly Med Expension Directly Med Expension Directly Med Expension
Penn Yan, New York 14527	Adult Signature Adult Signature Restricted Delivery Destricted Mail Postificated Delivery Destricted Mail Restricted Delivery Destricted Mail Restricted Delivery Destricted Mail Restricted Delivery
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SENDER: GOMPLETE THIS SECTION Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the malipleos, or on the front if space permits. Attach Addressed to: Pat Brede, Director	A. Signature X. A. Sig
Real Property Tax Service 417 Liberty Street Penn Yan, New York 14527 1111 1111 1111 1111 1111 1111 1111 1	3. Service Type 3. Service Type 3. Service Type 3. Adult Signature 3. Adult Signature 4. Adult Signature hastricted Delivery 5. Certified Mail Restricted Delivery 6. Certified Mail Restricted Delivery 9. Certified Mail Restricted Delivery 9. Certified Mail Restricted Delivery 9. Certified Mail Restricted Delivery 10. Certified Mail Restricted Delivery 10. Certified Mail Restricted Delivery 10. Certified Mail Restricted Delivery 11. Signature Certification 12. Signature Certification 13. Serviced Delivery 14. Restricted Delivery 15. Restricted Delivery 16. Restricted Delivery
PS Form 3811, July 2015 PSN 7539-02-000-2053 SIZNIDIRE WERE LETTER THIS SECTION E'Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the malipiece, or on the front if space permits. 1. Article Addresses by:	B. Received by #Princed Name) C. Date of Delivery D. Is delivery exchess different from them 1? C. Yes
Howard Dennis, Superintendent Penn Yan Central School One School Drive Penn Yan, New York 14527 11111111111111111111111111111111111	3. Service Type G Adut Signature G Adut
2 Anticle Number (Transfer from service table). 7016 0340 0000 4616 089 PS Form 3811, July 2015 PSN 7530-02-000-9058 SENDER: COMPLETE THIS SECTION Complete items 1, 2, and 3. Print your name and address on the reverse	COMPLETE THIS SECTION ON DELIVERY A. Signature
so that we can return the card to you. Attach this card to the back of the mailplece, or on the front if space permits. Anthony DeStephen, Assessor Town of Starkey 40 Seneca Street Dundee, New York 14837	B. Received by (Printed Name) C. Date of Delivery D. Is delivery address different from Item 1? If YES, enter delivery address below: No
9590 9402 1856 6104 6795 51	3. Service Type □ Adult Signature □ Adult Signature Restricted Delivery □ Certified Mail Restricted Delivery □ Certified Mail Restricted Delivery □ Collect on Delivery Restricted Delivery □ Signature Confirmation □ Restricted Delivery □ Domestic Return Receipt

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
■ Complete Items 1, 2, and 3.	A. Signature
Print your name and address on the reverse so that we can return the card to you.	X Smy Auff Addressee
Attach this card to the back of the mailpiece,	B. Received by (Printed Name) C. Date of Delivery
or on the front if space permits. 1. Article Addressed to:	D. Is delivery address different from Item 1?
John E. Prendergast, Supervisor	If YES, enter delivery address below: ☐ No
Town of Benton	
1000 Rout 14A	
Penn Yan, New York 14527	
	3. Service Type ☐ Priority Mail Express®
	☐ Adult Signature ☐ Registered Mail™ ☐ Registered Mail ™ ☐ Registered Mail Restricted Delivery ☐ Delivery
9590 9402 1856 6104 6796 29	☐ Certified Mall Restricted Delivery Delivery Merchandise ☐ Collect on Delivery Merchandise
2. Article Number (Transfer from service label)	☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation ☐ ☐ Signature Confirmation
	Restricted Delivery Restricted Delivery
PS Form 3811, July 2015 PSN 7530-02-000-9053	Domestic Return Receipt
SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
■ Complete items 1, 2, and 8.	A. Signalia
Print your name and address on the reverse so that we can return the card to you.	X THING JAH DAGGERSON
Attach this card to the back of the malipleos, or on the front if space permits.	B. Received by (Printed Name) C. Date of Delivery
Article Addressed to:	D. is delivery address different from from 17
Mary Lilyea, Assessor	If YES, enter defivery extress below: 🔲 No
Town of Benton	
1000 Rout 14A	
Penn Yan, New York 14527	
	C. (Salvice 1) (20)
9590 9402 1856 6104 6796 12	☐ Adult Signature ☐ Registered Mail* ☐ Adult Signature Restricted Dalwery ☐ Registered Mail* ☐ Registered Mail*
	Contitled Mail Resirrabled Delivery hearm Receipt for Marchandise
2. Article Number (Parister from service lebel) 7016 0340 0000 uc.1.c. 0945	Collect on Delivery Restricted Delivery D Signature Confirmation D Stylinture Confirmation D Stylinture Confirmation Delivery Restricted Delivery
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	Domestio Ration Receipt
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SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
Complete items 1, 2, and 3.	A. Signature
Print your name and address on the reverse so that we can return the card to you.	X I (M □ Addressee
Attach this card to the back of the mailpiece, or on the front if space permits.	B. Received by (Printed Name) C. Date of Delivery
Article Addressed to:	D. Is delivery address different from item 1? Yes
George Lawson, Acting	If YES, enter delivery address below:
Supervisor	
Town of Starkey	
40 Seneca Street	
	3. Sérvice Type ☐ Priority Mail Express® ☐ Adult Signature ☐ Registered AdultM
9590 9402 1856 6104 6795 68	☐ Adult Signature Restricted Delivery. ☐ Registered Mail Restricted Certified Mail® ☐ Delivery
	☐ Certified Mall Restricted Delivery ☐ Collect on Delivery ☐ Merchandise
2 Atticle Number (Transfer from service label) 7016 0340 0000 4616 094	☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation ☐ Signature Confirmation ☐ Signature Confirmation ☐ Signature Confirmation
	7 All Restricted Delivery Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt