



NASSAU COUNTY CLERK'S OFFICE

ENDORSEMENT COVER PAGE

Recorded Date: 01-15-2014
Recorded Time: 01:47:16 p

Liber Book: D 13036
Pages From: 759
To: 768

Control
Number: 1252
Ref #: RE 011567
Doc Type: D02 EASEMENT

Location:	Section	Block	Lot	Unit
HEMPSTEAD (2820)	0043	00209-00	00037	
HEMPSTEAD (2820)	0043	00209-00	00038	

AAR001

Taxes Total	.00
Recording Totals	240.00
Total Payment	240.00

THIS PAGE IS NOW PART OF THE INSTRUMENT AND SHOULD NOT BE REMOVED.
MAUREEN O'CONNELL
County Clerk

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

THIS INDENTURE, made this ^{17th} day of December, 2013, between Sonny Gitlin (who is also known as Sophie or Sunny), residing at 91 Morley Circle, Melville, New York 11741 and Garry Gitlin, residing at 606 Marion Drive, East Meadow, New York 11554, as Trustees of the testamentary trust created under the Last Will and Testament of Elliott Gitlin dated September 26, 1994 and admitted to probate in the Surrogate's Court of Nassau County on February 22, 1995 (the "Grantor"), and the People of the State of New York (the "Grantee"), acting through their Commissioner of Environmental Conservation (the "Commissioner" or "Department" as the context requires) with offices at the Department of Environmental Conservation, at 625 Broadway, Albany, New York 12233; and

WHEREAS, the Legislature of the State of New York has declared that contaminated site remedial programs are an important and necessary component of the State's policy of restoring and revitalizing real property located throughout New York State that threaten the health and vitality of the communities they burden; 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 maintenance, monitoring or operation requirements and of ensuring the potential 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 be effective, or which requires groundwater use restrictions; and

WHEREAS, the Legislature of the State of New York has declared that an 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 contaminated site remedial program or eliminate potential exposure pathways to hazardous waste or petroleum; and

WHEREAS, in a Record of Decision dated March 2008, the Department set forth a remedy to eliminate or mitigate all significant threats to the public health and the environment presented by the Railroad Drive-In Cleaners Site currently listed in the Registry of Inactive Hazardous Waste Disposal Sites in New York State as Site Number 1-30-066 ("Site"); and

WHEREAS, the selected remedy for the Site includes, inter alia, remediation of contaminated groundwater using extraction and treatment; remediation of contaminated soil using soil vapor extraction; and the development of a Site Management Plan ("SMP") that will (a) restrict excavation below the pavement or buildings, and require that excavated soils be tested, handled properly for the protection of the health and safety of workers and the nearby

community, and managed in a manner acceptable to the Department, (b) monitor groundwater, and (c) provide for the continued proper operation and maintenance of the components of the remedy; and the imposition of an institutional control in the form of an environmental easement that will require (a) compliance with the approved site management plan; (b) restricting the use of groundwater as a source of potable or process water, without necessary water quality treatment as determined by New York State Department of Health ("NYSDOH"); (c) the property owner to complete and submit to the Department a periodic certification regarding institutional and engineering controls; and (d) limiting the use and development of the property to commercial use, which will also permit industrial use; and

WHEREAS, Grantor is the owner of the Site, which is real property located at 3180 Lawson Boulevard, Oceanside, Town of Hempstead, Nassau County, New York, known as and designated on the tax map of the County Clerk of Nassau as tax map parcel numbers: Section 43 Block 209, Lots 37 and 38, being the same as that property conveyed to Grantor by deed dated July 3, 1996, and recorded in the Land Records of Nassau County at Book 10678 Page 429. The Site is approximately 0.092 acres, and hereinafter more fully described in the Land Title Survey dated February 26, 2012 prepared by William R. Simmons, III, L.S.P.C., final surveyed on July 16, 2013. The property description (the "Controlled Property") is set forth in and attached here to as Schedule A; and

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

NOW THEREFORE, in consideration of the covenants and mutual promises contained herein and the terms and conditions of the Judicial Consent Decree dated 9/20/2012, Grantor grants, conveys and releases to Grantee an Environmental Easement pursuant to Article 71, Title 36 of the ECL 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 access for the construction of the remedy selected in the ROD and the performance of operation, maintenance, and/or monitoring; and to provide an effective and enforceable means of ensuring compliance with the restrictions and the performance of the obligations contained herein; and to ensure the potential restriction of future uses of the land for the protection of human health and the environment.

2. Institutional and Engineering Controls. The following controls 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. The Controlled Property may be used for restricted **commercial use**, as defined in 6

N.Y.C.R.R. Part 375, which includes restricted **industrial** use, as long as the following long-term engineering controls are employed:

i. No activity that will, or could be reasonably anticipated to, interfere with the remedial program at the Controlled Property (i.e., damage to the Site, groundwater monitoring wells, soil vapor extraction system) or otherwise result in an increased threat of harm to human health or the environment, shall be conducted on the Controlled Property without prior written approval from the Department.

ii. No physical construction, including, inter alia, excavation below the pavement or buildings, or change of use within the Controlled Property shall be undertaken without prior written approval from the Department.

iii. The Controlled Property shall not be used for day care, child care or medical/health care uses without prior written approval from NYSDOH.

iv. The groundwater underlying the Controlled Property shall not be used as a source of potable or process water, without necessary water quality treatment as determined by NYSDOH.

v. Grantor hereby acknowledges that the ROD requires the development of a SMP which will require that excavated soils be tested, handled properly for the protection of the health and safety of workers and the nearby community, and managed in a manner acceptable to the Department and that these requirements are a fundamental element of the Department's determination that the Controlled Property is safe for a specific use, but not all uses. Grantor assumes on behalf of Grantor and its successors and assigns such testing, handling, and management obligations with respect to soils which the Grantor or its successors and assigns excavate.

B. The Controlled Property may not be used for a higher level of use such as **unrestricted or restricted residential** use, as defined in 6 N.Y.C.R.R. Part 375, and the above-stated engineering controls may not be discontinued without an amendment or extinguishment of this Environmental Easement.

C. Grantor covenants and agrees that until such time as the Environmental Easement is extinguished in accordance with the requirements of Article 71, Title 36 of the ECL, 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 of Title 36 to Article 71 of the Environmental Conservation Law.

D. 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.

E. Grantor covenants and agrees that it shall annually, or at such time as the Department may allow, submit to the Department a written statement by an expert that the Department may find acceptable, which may, at the Department's sole discretion, include Grantor or Grantor's successors, certifying under penalty of perjury that the institutional controls employed at the Controlled Property are unchanged from the previous certification, that the engineering controls employed at the Controlled Property remain undisturbed and accessible, and that nothing has occurred that would impair the ability of such controls to protect the public health and environment or constitute a violation or failure to comply with any Site Management Plan for such controls.

F. Grantor covenants and agrees that it shall notify the Department of any work, action or change of use in or around the Controlled Property which may affect the groundwater monitoring wells, groundwater treatment system or the soil vapor extraction system, including any direct damage to same, or result in the excavation of soil below the pavement or buildings.

3. Right to Enter and to Inspect. Grantee, its agents, employees, or other representatives of the State may enter the Controlled Property to construct, operate and maintain the remedy; and 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 reserve for itself, its assigns, representatives, and successors in interest with respect to the Property, all rights as fee owner of the Controlled 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 the underlying fee interest to the Controlled Property by operation of law, by deed, or by indenture, 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. 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. Grantor shall then have a reasonable amount of time from receipt of such notice to cure. At the expiration of said second period, Grantee may commence any proceedings and take any other appropriate action reasonably necessary to remedy any breach of this Environmental Easement in accordance with applicable law to require compliance with the terms of this Environmental Easement.

C. The failure of Grantee to enforce any of the terms contained herein shall not be deemed a waiver of any such term nor bar its enforcement rights in the event of a subsequent breach of or noncompliance with any of the terms of this Environmental Easement.

6. Notice. Whenever notice to the State or approval from the State is required, the Party providing such notice or seeking such approval shall identify the Controlled Property by referencing its associated County tax map number or the Liber and Page or computerized system tracking/ identification number. All correspondence shall be addressed to:

Parties shall address correspondence to: Site Number: 130066
Office of General Counsel
NYSDEC
625 Broadway
Albany New York 12233-5500

With a copy to: Site Control Section
Division of Environmental Remediation
NYSDEC
625 Broadway
Albany, NY 12233

Such correspondence shall be delivered by hand, registered mail, or certified mail, return-receipt requested. The Parties may provide for other means of receiving and communicating notices and responses to requests for approval.

7. Recordation. Grantor shall record this Environmental Easement within thirty (30) days of its execution by the Commissioner or the Commissioner's Designee in the office of the recording officer for Nassau County in the manner prescribed by Article 9 of the Real Property Law.

8. Amendment. This Environmental Easement may be amended only by an amendment executed by the Commissioner or the Commissioner's Designee and filed with the office of the recording officer for Nassau County in the manner prescribed by Article 9 of the Real Property Law.

9. Extinguishment. This Environmental Easement may be extinguished only by a release executed by the Commissioner or the Commissioner's Designee and filed with the office of the recording officer for Nassau County in the manner prescribed by Article 9 of the Real Property Law.

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

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

Sonny Gitlin and Garry Gitlin, as Trustees of the trust created under the Last Will and Testament of Elliott Gitlin

By:

SONNY GITLIN, Trustee *alkla Sophie Gitlin*
alkla
Sunny Gitlin
Sonny Gitlin

GARRY GITLIN, Trustee

Garry Gitlin

Grantor's Acknowledgments

STATE OF

New York

)

COUNTY OF

Suffolk

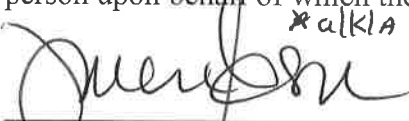
) ss:

)

On the 1 day of NOV, in the year 2013, before me, the undersigned, personally appeared ~~Sophie~~ ^{Sunny} Gitlin, 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.

*alkla Sophie Gitlin alkla Sunny Gitlin

Notary Public



(For Sunny Gitlin)

VALERIE E SHIELDS
Notary Public - State of New York
No. 01SH6284507
Qualified in Suffolk County
My Commission Expires June 17, 2017

STATE OF

New York

)

COUNTY OF

NASSAU

) ss:

)

On the 7th day of November, in the year 2013, before me, the undersigned, personally appeared Gary Gitlin, 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



ROBERT LUPFER JR.
Notary Public, State of New York
No. 01LU6234511
Qualified in Nassau County
Commission Expires January 24, 2015

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: _____

[Signature]
Robert W. Schick, Director
Division of Remediation

Grantee's Acknowledgment

STATE OF NEW YORK)

) ss:

COUNTY OF ALBANY)

On the 17th day of December, in the year 2013, before me, the undersigned, personally appeared Robert W. Schick, 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 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.

[Signature]

Notary Public, State of New York

David J. Chiusano
Notary Public, State of New York
No. 01CH5032146
Qualified in Schenectady County
Commission Expires August 22, 2014

SCHEDULE A PROPERTY DESCRIPTION

All that certain plot, piece or parcel of land, with the buildings and improvements thereon erected, situated, lying and being at Oceanside, not an incorporated village, in the Town of Hempstead, County of Nassau and State of New York, known and designated as Lots 1 and 2 in Block 38, on a certain map entitled, "Map Number 18 of Oceanside Beach, Oceanside, Nassau County, New York and filed November 25, 1927 in the office of the Clerk of the County of Nassau on Map Number 644 New Number 915, bounded and described as follows:

BEGINNING at the corner formed by the intersection of the southerly side of Weidner Avenue (Oceanside Parkway) with the westerly side of Lawson Avenue (Lawson Boulevard);

RUNNING THENCE southerly along the westerly side of Lawson Avenue, 40 feet;

THENCE westerly parallel with the southerly side of Weidner Avenue, 100 feet;

THENCE northerly parallel with the westerly side of Lawson Avenue, 40 feet to the southerly side of Weidner Avenue;

THENCE easterly along the southerly side of Weidner Avenue, 100 feet to the corner, the point or place of BEGINNING.

Said premises being known as 3180 Lawson Boulevard, Oceanside, New York

Section: 43, Block: 209, Lots: 37 and 38.



**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

Grantor/Transferor		Name (if individual, last, first, middle initial) (<input checked="" type="checkbox"/> check if more than one grantor)		Social security number
<input type="checkbox"/> Individual		Gitlin, Sonny as Trustee of trust u/w/o Elliott Gitlin (see schedule for 2nd grantor)		054-02-9055
<input type="checkbox"/> Corporation		Mailing address		Social security number
<input type="checkbox"/> Partnership		91 Morley Circle		
<input checked="" type="checkbox"/> Estate/Trust		City	State	ZIP code
<input type="checkbox"/> Single member LLC		Melville	NY	11741
<input type="checkbox"/> Other		Single member's name if grantor is a single member LLC (see instructions)		Federal EIN
				Single member EIN or SSN
Grantee/Transferee		Name (if individual, last, first, middle initial) (<input type="checkbox"/> check if more than one grantee)		Social security number
<input type="checkbox"/> Individual		New York State Department of Environmental Conservation		
<input type="checkbox"/> Corporation		Mailing address		Social security number
<input type="checkbox"/> Partnership		625 Broadway		
<input type="checkbox"/> Estate/Trust		City	State	ZIP code
<input type="checkbox"/> Single member LLC		Albany	NY	12233
<input checked="" type="checkbox"/> Other		Single member's name if grantee is a single member LLC (see instructions)		Federal EIN
				14-6013200
				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
43-209 Lots 37 and 38	282089	3180 Lawson Blvd., Oceanside 11572	Hempstead	Nassau

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house	5 <input type="checkbox"/> Commercial/Industrial	Date of conveyance <table border="1"> <tr> <td>12</td> <td>17</td> <td>2013</td> </tr> <tr> <td align="center">month</td> <td align="center">day</td> <td align="center">year</td> </tr> </table>	12	17	2013	month	day	year	Percentage of real property conveyed which is residential real property <u>100</u> % (see instructions)
12	17		2013						
month	day		year						
2 <input type="checkbox"/> Residential cooperative	6 <input type="checkbox"/> Apartment building								
3 <input type="checkbox"/> Residential condominium	7 <input type="checkbox"/> Office building								
4 <input type="checkbox"/> Vacant land	8 <input checked="" type="checkbox"/> Other <u>Environmental Easement</u>								

Condition of conveyance (check all that apply)

a. <input type="checkbox"/> Conveyance of fee interest	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)	i. <input type="checkbox"/> Option assignment or surrender
b. <input type="checkbox"/> Acquisition of a controlling interest (state percentage acquired _____ %)	g. <input type="checkbox"/> Conveyance for which credit for tax previously paid will be claimed (attach Form TP-584.1, Schedule G)	m. <input type="checkbox"/> Leasehold assignment or surrender
c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____ %)	h. <input type="checkbox"/> Conveyance of cooperative apartment(s)	n. <input type="checkbox"/> Leasehold grant
d. <input type="checkbox"/> Conveyance to cooperative housing corporation	i. <input type="checkbox"/> Syndication	o. <input type="checkbox"/> Conveyance of an easement
e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E)	j. <input type="checkbox"/> Conveyance of air rights or development rights	p. <input checked="" type="checkbox"/> Conveyance for which exemption from transfer tax claimed (complete Schedule B, Part III)
	k. <input type="checkbox"/> Contract assignment	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>Environmental Easement</u>

For recording officer's use	Amount received	Date received	Transaction number
	Schedule B., Part I \$ _____		
	Schedule B., Part II \$ _____		

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) ☐ **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.		0	00
2.		0	00
3.		0	00
4.			
5.			
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)
- 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 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) 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 12205-5045.


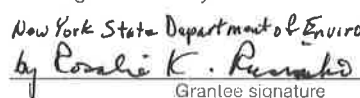


Schedule C — Credit Line Mortgage Certificate (Tax Law, Article 11)**Complete the following only if the interest being transferred is a fee simple interest.**

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.

X  Grantor signature	_____ Title	New York State Department of Environmental Conservation by  Grantee signature	 Senior Attorney Title
X  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 12205-5045.

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

Schedule to TP-584

1. The first Grantor, Sonny Gitlin, is also known as Sophie or Sunny Gitlin.
2. The second Grantor is: Gary Gitlin as Trustee of the trust under the will of Elliot Gitlin.
3. Address of Gary Gitlin is: 606 Marion Drive, East Meadow, New York 11554.
4. Social Security Number of Gary Gitlin is: 123-50-8614