

OFFICE OF GENERAL COUNSEL

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

November 5, 2018

SENT VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Ms. Joyce E. Kung
Sive Paget & Riesel, PC
560 Lexington Avenue
New York, NY 10022

RE: Environmental Easement Package
Site Name: 515 West 18th Street
Site No.: C231093

Dear Ms. Kung:

Enclosed, please find a fully executed Environmental Easement, NYC-RPT and TP 584 tax forms referencing the site located at 515 West 18th Street, New York, New York County and 18th Highline Associates, LLC.

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

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

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

Sincerely,



Jennifer Andalaro, Esq.
Section Chief A
Remediation Bureau

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

THIS INDENTURE made this 2nd day of November, 2018, between Owner(s) 18th Highline Associates, L.L.C., having an office at c/o The Related Companies, L.P., 60 Columbus Circle, New York, New York 10023, County of New York, 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 address of 515 West 18th Street in the City of New York, County of New York and State of New York, known and designated on the tax map of the New York City Department of Finance as tax map parcel number: Block 690 Lot 29 (f/k/a 20 and 29), being a portion of the property conveyed to Grantor by deed dated December 23, 2014 and recorded in the City Register of the City of New York as CRFN # 2014000428241. The property subject to this Environmental Easement (the "Controlled Property") comprises approximately 1.056 +/- acres, and is hereinafter more fully described in the Land Title Survey dated August 17, 2018 prepared by Patrick B. Jones, L.L.S. of New York City Land Surveyors, PC, which will be attached to the Site Management Plan. The Controlled Property description is set forth in and attached hereto as Schedule A; and

WHEREAS, the Department accepts this Environmental Easement in order to ensure the protection of public health and the environment and to achieve the requirements for remediation

established for the Controlled Property until such time as this Environmental Easement is extinguished pursuant to ECL Article 71, Title 36; and

NOW THEREFORE, in consideration of the mutual covenants contained herein and the terms and conditions of Brownfield Cleanup Agreement Index Number: C231093-05-15, Grantor conveys to Grantee a permanent Environmental Easement pursuant to ECL Article 71, Title 36 in, on, over, under, and upon the Controlled Property as more fully described herein ("Environmental Easement").

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**This property is subject to an Environmental Easement held
by the New York State Department of Environmental Conservation**

pursuant to Title 36 of Article 71 of the Environmental Conservation Law.

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

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

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

(2) the institutional controls and/or engineering controls employed at such site:

(i) are in-place;

(ii) are unchanged from the previous certification, or that any identified changes to the controls employed were approved by the NYSDEC and that all controls are in the Department-approved format; and

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

(3) the owner will continue to allow access to such real property to evaluate the continued maintenance of such controls;

(4) nothing has occurred that would constitute a violation or failure to comply with any site management plan for such controls;

(5) the report and all attachments were prepared under the direction of, and reviewed by, the party making the certification;

(6) to the best of his/her knowledge and belief, the work and conclusions described in this certification are in accordance with the requirements of the site remedial program, and generally accepted engineering practices; and

(7) the information presented is accurate and complete.

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

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

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

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

5. Enforcement

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

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

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

D. The failure of Grantee to enforce any of the terms contained herein shall not be deemed a waiver of any such term nor bar any enforcement rights.

6. Notice. Whenever notice to the Grantee (other than the annual certification) or approval from the Grantee is required, the Party providing such notice or seeking such approval shall identify the Controlled Property by referencing the following information:

County, NYSDEC Site Number, NYSDEC Brownfield Cleanup Agreement, State Assistance Contract or Order Number, and the County tax map number or the Liber and Page or computerized system identification number.

Parties shall address correspondence to: Site Number: C231093
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

All notices and correspondence shall be delivered by hand, by registered mail or by Certified mail and 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 instrument, within thirty (30) days of execution of this instrument by the Commissioner or her/his authorized representative in 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.

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

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

18th Highline Associates, L.L.C.:

By: [Signature]

Print Name: FRANK MONTEZSI

Title: VP Date: 10/24/18

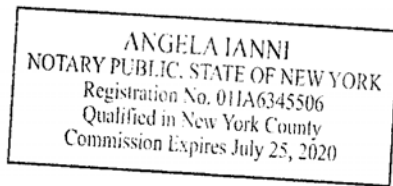
Grantor's Acknowledgment

STATE OF NEW YORK)

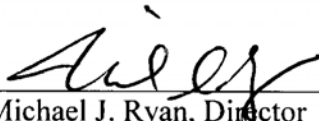
COUNTY OF New York) ss:

On the 24 day of October, in the year 2018, before me, the undersigned, personally appeared FRANK MONTEZSI, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

[Signature]
Notary Public - State of New York



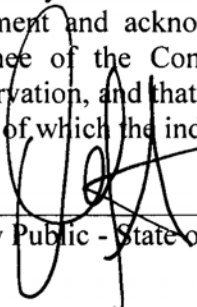
THIS ENVIRONMENTAL EASEMENT IS HEREBY ACCEPTED BY THE PEOPLE OF THE STATE OF NEW YORK, Acting By and Through the Department of Environmental Conservation as Designee of the Commissioner,

By: 
Michael J. Ryan, Director
Division of Environmental Remediation

Grantee's Acknowledgment

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

On the 2nd day of November, in the year 2018, before me, the undersigned, personally appeared Michael J. Ryan, 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.


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, 2022

SCHEDULE "A" PROPERTY DESCRIPTION

Legal Description of Tax Lot 29 (former Tax Lots 20 & 29) Easement Area:

ALL that certain plot, piece or parcel of land, situate, lying and being in the Borough of Manhattan, County, City and State of New York, bounded and described as follows:

BEGINNING at the corner formed by the intersection of the westerly side of 10th Avenue with the northerly side of West 18th Street;

RUNNING THENCE westerly, along said northerly side of West 18th Street, a distance of 325 feet;

THENCE northerly, and parallel with 10th Avenue, a distance of 92 feet;

THENCE easterly, and parallel with the northerly side of West 18th Street, a distance of 150 feet;

THENCE northerly, and parallel with 10th Avenue, a distance of 92 feet to the southerly side of West 19th Street;

THENCE easterly, along said southerly side of West 19th Street, a distance of 175 feet to the corner formed by the intersection of said southerly side of West 19th Street with the westerly side of 10th Avenue;

THENCE southerly, along said westerly side of 10th Avenue, a distance of 184 feet to the point or place of BEGINNING.

Area containing 46,000.00 Square Feet or 1.0560 ACRES

Together with the benefits of the Easements as contained in that certain Zoning Lot Development Agreement made by Responsive Realty, LLC and 18th Highline Associates, LLC (f/k/a 18th Street Highline Associates, LLC) dated as of 9/15/2015 and recorded 9/23/2015 as CRFN: 2015000338464.

Together with the benefits of the Easements as contained in that certain Zoning Lot Development Agreement made by and between Haleakala, Inc. and 18th Highline Associates, LLC dated 12/22/2016 and recorded 1/17/2017 as CRFN: 2017000020867

Together with the benefits of the easement as contained in that certain Light and Air Easement Agreement made by and between Haleakala, Inc. and 18th Highline Associates, LLC, dated 3/4/2016 and intended to be recorded.

Responsive Realty, LLC and 18th Highline Associates, LLC (f/k/a 18th Street Highline Associates, LLC) dated as of 9/15/2015 and recorded 9/23/2015 as CRFN: 2015000338464.

REAL PROPERTY TRANSFER TAX RETURN

(Pursuant to Title 11, Chapter 21, NYC Administrative Code)

Instructions: If you are filing this form as part of a Non-Recorded Transfer, mail your completed RPT form to:
 NYC Dept. of Finance, Non-Recorded RPT Return Processing, 66 John Street, 13th Floor, New York, NY 10038.
 See Instructions on page 17 of this form for further details.

▲ DO NOT WRITE IN THIS SPACE ▲
 FoR oFFICe uSe oNIY

GRANTOR

● Name
 18th Highline Associates, L.L.C.

● Grantor is a(n): individual partnership (see instructions) corporation
 (check one) single member LLC multiple member LLC (see instructions) other _____ Telephone Number
 212 801 1000

● Permanent mailing address after transfer (number and street)
 c/o The Related Companies, 60 Columbus Circle

● City and State
 New York, NY Zip Code
 10023

● Single member's name if grantor is a single member LLC (see instructions)
 18th Highline Mezz A LLC

SOCIAL SECURITY NUMBER

--	--	--

OR

EMPLOYER IDENTIFICATION NUMBER

4	6	5	0	7	7	2	8	0
---	---	---	---	---	---	---	---	---

SINGLE MEMBER EIN OR SSN

8	2	2	7	2	8	7	0	5
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GRANTEE

● Name
 People of the State of New York by Commissioner, Dept. of Envtl. Conservation

● Grantee is a(n): individual partnership (see instructions) corporation
 (check one) single member LLC multiple member LLC (see instructions) other _____ Telephone Number

● Permanent mailing address after transfer (number and street)
 625 Broadway

● City and State
 Albany, NY Zip Code
 12233

● Single member's name if grantee is a single member LLC (see instructions)

SOCIAL SECURITY NUMBER

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OR

EMPLOYER IDENTIFICATION NUMBER

1	4	6	0	1	3	2	0	0
---	---	---	---	---	---	---	---	---

SINGLE MEMBER EIN OR SSN

--	--	--	--	--	--	--	--	--

PROPERTY LOCATION

LIST EACH LOT SEPARATELY. ATTACH A RIDER IF ADDITIONAL SPACE IS REQUIRED

Address (number and street)	Apt. No.	Borough	Block	Lot	# of Floors	Square Feet	Assessed Value of Property
515 West 18th Street (f/k/a 511 West 18th Street and 131 10th Avenue)		Manhattan	690	20 and 29		46,000	3,874,050 (combined)

● DATE OF TRANSFER TO GRANTEE: 11/02/2018

● PERCENTAGE OF INTEREST TRANSFERRED: 0 %

CONDITION OF TRANSFER. See Instructions

● Check (✓) all of the conditions that apply and fill out the appropriate schedules on pages 5-11 of this return. Additionally, Schedules 1 and 2 must be completed for all transfers.

- | | |
|---|---|
| a. <input type="checkbox"/>Arms length transfer | n. <input type="checkbox"/>Correction deed |
| b. <input type="checkbox"/>Transfer in exercise of option to purchase | o. <input type="checkbox"/>Transfer by or to a tax exempt organization (complete Schedule G, page 8). |
| c. <input type="checkbox"/>Transfer from cooperative sponsor to cooperative corporation | p. <input type="checkbox"/>Transfer of property partly within and partly without NYC |
| d. <input type="checkbox"/>Transfer by referee or receiver (complete Schedule A, page 5) | q. <input type="checkbox"/>Transfer of successful bid pursuant to foreclosure |
| e. <input type="checkbox"/>Transfer pursuant to marital settlement agreement or divorce decree (complete Schedule I, page 9) | r. <input type="checkbox"/>Transfer by borrower solely as security for a debt or a transfer by lender solely to return such security |
| f. <input type="checkbox"/>Deed in lieu of foreclosure (complete Schedule C, page 6) | s. <input type="checkbox"/>Transfer wholly or partly exempt as a mere change of identity or form of ownership. Complete Schedule M, page 9) |
| g. <input type="checkbox"/>Transfer pursuant to liquidation of an entity (complete Schedule D, page 6) | t. <input type="checkbox"/>Transfer to a REIT or to a corporation or partnership controlled by a REIT. (Complete Schedule R, pages 10 and 11) |
| h. <input type="checkbox"/>Transfer from principal to agent, dummy, strawman or conduit or vice-versa (complete Schedule E, page 7) | u. <input type="checkbox"/>Other transfer in connection with financing (describe): _____ |
| i. <input type="checkbox"/>Transfer pursuant to trust agreement or will (attach a copy of trust agreement or will) | v. <input type="checkbox"/>A grant or assignment of a leasehold interest in a tax-free NY area |
| j. <input type="checkbox"/>Gift transfer not subject to indebtedness | w. <input checked="" type="checkbox"/>Other (describe): <u>environmental easement</u> |
| k. <input type="checkbox"/>Gift transfer subject to indebtedness | |
| l. <input type="checkbox"/>Transfer to a business entity in exchange for an interest in the business entity (complete Schedule F, page 7) | |
| m. <input checked="" type="checkbox"/>Transfer to a governmental body | |

● TYPE OF PROPERTY (✓)	● TYPE OF INTEREST (✓)																														
<ul style="list-style-type: none"> a. <input type="checkbox"/> 1-3 family house b. <input type="checkbox"/> Individual residential condominium unit c. <input type="checkbox"/> Individual cooperative apartment d. <input type="checkbox"/> Commercial condominium unit e. <input type="checkbox"/> Commercial cooperative f. <input type="checkbox"/> Apartment building g. <input type="checkbox"/> office building h. <input type="checkbox"/> Industrial building i. <input type="checkbox"/> utility j. <input checked="" type="checkbox"/> oTHeR. (describe): <div style="text-align: center; margin-left: 40px;">vacant land, under construction</div> 	<p>Check box at l eFT if you intend to record a document related to this transfer. Check box at RIGHT if you do not intend to record a document related to this transfer.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 80%;">REC.</th> <th style="width: 10%;">NON REC.</th> </tr> </thead> <tbody> <tr> <td>a.</td> <td><input type="checkbox"/> Fee</td> <td><input type="checkbox"/></td> </tr> <tr> <td>b.</td> <td><input type="checkbox"/> leasehold Grant</td> <td><input type="checkbox"/></td> </tr> <tr> <td>c.</td> <td><input type="checkbox"/> leasehold Assignment or Surrender</td> <td><input type="checkbox"/></td> </tr> <tr> <td>d.</td> <td><input checked="" type="checkbox"/> easement</td> <td><input type="checkbox"/></td> </tr> <tr> <td>e.</td> <td><input type="checkbox"/> Subterranean Rights</td> <td><input type="checkbox"/></td> </tr> <tr> <td>f.</td> <td><input type="checkbox"/> Development Rights</td> <td><input type="checkbox"/></td> </tr> <tr> <td>g.</td> <td><input type="checkbox"/> Stock</td> <td><input type="checkbox"/></td> </tr> <tr> <td>h.</td> <td><input type="checkbox"/> Partnership Interest</td> <td><input type="checkbox"/></td> </tr> <tr> <td>i.</td> <td><input type="checkbox"/> oTHeR. (describe):</td> <td><input type="checkbox"/></td> </tr> </tbody> </table>		REC.	NON REC.	a.	<input type="checkbox"/> Fee	<input type="checkbox"/>	b.	<input type="checkbox"/> leasehold Grant	<input type="checkbox"/>	c.	<input type="checkbox"/> leasehold Assignment or Surrender	<input type="checkbox"/>	d.	<input checked="" type="checkbox"/> easement	<input type="checkbox"/>	e.	<input type="checkbox"/> Subterranean Rights	<input type="checkbox"/>	f.	<input type="checkbox"/> Development Rights	<input type="checkbox"/>	g.	<input type="checkbox"/> Stock	<input type="checkbox"/>	h.	<input type="checkbox"/> Partnership Interest	<input type="checkbox"/>	i.	<input type="checkbox"/> oTHeR. (describe):	<input type="checkbox"/>
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i.	<input type="checkbox"/> oTHeR. (describe):	<input type="checkbox"/>																													

SCHEDULE 1 - DETAILS OF CONSIDERATION

COMPLETE THIS SCHEDULE FOR ALL TRANSFERS AFTER COMPLETING THE APPROPRIATE SCHEDULES ON PAGES 5 THROUGH 11. ENTER "ZERO" ON LINE 11 IF THE TRANSFER REPORTED WAS WITHOUT CONSIDERATION.

1. Cash.....	● 1.		0
2. Purchase money mortgage.....	● 2.		0
3. unpaid principal of pre-existing mortgage(s)	● 3.		0
4. Accrued interest on pre-existing mortgage(s)	● 4.		0
5. Accrued real estate taxes	● 5.		0
6. Amounts of other liens on property	● 6.		0
7. Value of shares of stock or of partnership interest received	● 7.		0
8. Value of real or personal property received in exchange.....	● 8.		0
9. Amount of Real Property Transfer Tax and/or other taxes or expenses of the grantor which are paid by the grantee.....	● 9.		0
10. other (describe):.....	● 10.		0
11. TOTAL CONSIDERATION (add lines 1 through 10 - must equal amount entered on line 1 of Schedule 2) (see instructions)	● 11.	\$	0

See instructions for special rules relating to transfers of cooperative units, liquidations, marital settlements and transfers of property to a business entity in return for an interest in the entity.

SCHEDULE 2 - COMPUTATION OF TAX

A. Payment	Pay amount shown on line 12 - See Instructions	Payment Enclosed
1. Total Consideration (from line 11, above).....	● 1.	0
2. excludable liens (see instructions)	● 2.	0
3. Consideration (line 1 less line 2)	● 3.	0
4. Tax Rate (see instructions).....	● 4.	0 %
5. Percentage change in beneficial ownership (see instructions)	● 5.	0 %
6. Taxable consideration (multiply line 3 by line 5)	● 6.	0
7. Tax (multiply line 6 by line 4)	● 7.	0
8. Credit (see instructions).....	● 8.	0
9. Tax due (line 7 less line 8) (if the result is negative, enter zero)	● 9.	0
10. Interest (see instructions)	● 10.	0
11. Penalty (see instructions)	● 11.	0
12. Total Tax Due (add lines 9, 10 and 11)	● 12.	\$ 0

SCHEDULE 3 - TRANSFERS INVOLVING MULTIPLE GRANTORS AND/OR GRANTEES

NOTE If additional space is needed, attach copies of this schedule or an addendum listing all of the information required below.

GRANTOR(S)

<p>● Name</p> <p>● Grantor is a(n): <input type="checkbox"/> individual <input type="checkbox"/> partnership (see instructions) <input type="checkbox"/> corporation Telephone Number (check one) <input type="checkbox"/> single member LLC <input type="checkbox"/> multiple member LLC <input type="checkbox"/> other _____ (see instructions)</p> <p>● Permanent mailing address <u>after</u> transfer (number and street)</p> <p>● City and State Zip Code</p> <p>● Single member's name if grantor is a single member LLC (see instructions)</p>	<p>SOCIAL SECURITY NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> <p>OR</p> <p>EMPLOYER IDENTIFICATION NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> </table> <p>SINGLE MEMBER EIN OR SSN</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>						

<p>● Name</p> <p>● Grantor is a(n): <input type="checkbox"/> individual <input type="checkbox"/> partnership (see instructions) <input type="checkbox"/> corporation Telephone Number (check one) <input type="checkbox"/> single member LLC <input type="checkbox"/> multiple member LLC <input type="checkbox"/> other _____ (see instructions)</p> <p>● Permanent mailing address <u>after</u> transfer (number and street)</p> <p>● City and State Zip Code</p> <p>● Single member's name if grantor is a single member LLC (see instructions)</p>	<p>SOCIAL SECURITY NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> <p>OR</p> <p>EMPLOYER IDENTIFICATION NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> </table> <p>SINGLE MEMBER EIN OR SSN</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>						

GRANTEE(S)

<p>● Name</p> <p>● Grantee is a(n): <input type="checkbox"/> individual <input type="checkbox"/> partnership (see instructions) <input type="checkbox"/> corporation Telephone Number (check one) <input type="checkbox"/> single member LLC <input type="checkbox"/> multiple member LLC <input type="checkbox"/> other _____ (see instructions)</p> <p>● Permanent mailing address <u>after</u> transfer (number and street)</p> <p>● City and State Zip Code</p> <p>● Single member's name if grantee is a single member LLC (see instructions)</p>	<p>SOCIAL SECURITY NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> <p>OR</p> <p>EMPLOYER IDENTIFICATION NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> </table> <p>SINGLE MEMBER EIN OR SSN</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>						

<p>● Name</p> <p>● Grantee is a(n): <input type="checkbox"/> individual <input type="checkbox"/> partnership (see instructions) <input type="checkbox"/> corporation Telephone Number (check one) <input type="checkbox"/> single member LLC <input type="checkbox"/> multiple member LLC <input type="checkbox"/> other _____ (see instructions)</p> <p>● Permanent mailing address <u>after</u> transfer (number and street)</p> <p>● City and State Zip Code</p> <p>● Single member's name if grantee is a single member LLC (see instructions)</p>	<p>SOCIAL SECURITY NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table> <p>OR</p> <p>EMPLOYER IDENTIFICATION NUMBER</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 90%;"></td> </tr> </table> <p>SINGLE MEMBER EIN OR SSN</p> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 100%;"></td> </tr> </table>						

GRANTOR'S ATTORNEY

Name of Attorney: Sive, Paget & Riesel P.C. Telephone Number: (212)421-2150
 Address (number and street): 560 Lexington Avenue, Fl 15 City and State: New York, NY Zip Code: 10022
 EMPLOYER IDENTIFICATION NUMBER: 13 - 3061799 OR SOCIAL SECURITY NUMBER: [] - [] - []

GRANTEE'S ATTORNEY

Name of Attorney: _____ Telephone Number: _____
 Address (number and street): _____ City and State: _____ Zip Code: _____
 EMPLOYER IDENTIFICATION NUMBER: [] - [] - [] OR SOCIAL SECURITY NUMBER: [] - [] - []

CERTIFICATION

I swear or affirm that this return, including any accompanying schedules, affidavits and attachments, has been examined by me and is, to the best of my knowledge, a true and complete return made in good faith, pursuant to Title 11, Chapter 21 of the Administrative Code and the regulations issued thereunder.

GRANTOR

GRANTEE

Sworn to and subscribed to
 before me on this 31st day of May, 2018, at 18th Highline Associates, L.L.C.
 EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER: 46-5077280
 Name of Grantor: _____

Sworn to and subscribed to
 before me on this 30th day of October, 2018, at Jennifer Adaloro, Esq.
 EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER: 14-6013200
 Name of Grantee: _____

Signature of Notary: Angela Ianni
 Signature of Grantor: _____

Signature of Notary: Lisa A. Covert
 Signature of Grantee: _____

Notary's stamp or seal

Notary's stamp or seal

ANGELA IANNI
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 011A6345506
 Qualified in New York County
 Commission Expires July 25, 2020

LISA A. COVERT
 Notary Public, State of New York
 No. 02C06371712
 Qualified in Rensselaer County
 Commission Expires March 5, 2022

GRANTEE: To ensure that your property and water/sewer tax bills are sent to the proper address, please visit the Finance website at nyc.gov/finance. If you do not have internet access, call 311.



Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certification of Exemption from the Payment of Estimated Personal Income Tax

Recording office time stamp

See Form TP-584-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 type="checkbox"/> check if more than one grantor 18th Highline Associates, L.L.C.	Social security number
<input type="checkbox"/> Individual	Mailing address	Social security number
<input type="checkbox"/> Corporation	c/o The Related Companies, 60 Columbus Circle	
<input type="checkbox"/> Partnership	City State ZIP code	Federal EIN
<input type="checkbox"/> Estate/Trust	New York NY 10023	46-5077280
<input checked="" type="checkbox"/> Single member LLC	Single member's name if grantor is a single member LLC (see instructions)	Single member EIN or SSN
<input type="checkbox"/> Other	18th Highline Mezz A LLC	82-2728705
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	People of the State of New York by Commissioner, Dept. of Envtl. 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	Federal EIN
<input type="checkbox"/> Single member LLC	Albany NY 12233	14-6013200
<input checked="" type="checkbox"/> Other	Single member's name if grantee is a single member LLC (see instructions)	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
690-20 and 690-29	620100	511 West 18th Street and 131 10th Avenue	New York	New York County

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house 2 <input type="checkbox"/> Residential cooperative 3 <input type="checkbox"/> Residential condominium 4 <input checked="" type="checkbox"/> Vacant land	5 <input type="checkbox"/> Commercial/Industrial 6 <input type="checkbox"/> Apartment building 7 <input type="checkbox"/> Office building 8 <input type="checkbox"/> Other _____	Date of conveyance <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 11 02 2018 <small>month day year</small> </div>	Percentage of real property conveyed which is residential real property _____ % <i>(see instructions)</i>
--	---	--	--

Condition of conveyance (check all that apply)

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

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

c. <input type="checkbox"/> Transfer of a controlling interest (state percentage transferred _____ %)

d. <input type="checkbox"/> Conveyance to cooperative housing corporation

e. <input type="checkbox"/> Conveyance pursuant to or in lieu of foreclosure or enforcement of security interest (attach Form TP-584.1, Schedule E) | f. <input type="checkbox"/> Conveyance which consists of a mere change of identity or form of ownership or organization (attach Form TP-584.1, Schedule F)

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

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

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

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

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

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

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

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

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

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

r. <input type="checkbox"/> Conveyance pursuant to divorce or separation

s. <input type="checkbox"/> Other (describe) _____ |
|--|--|---|

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

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.		
2.		
3.		
4.		
5.		
6.		

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 12205-0045.

Schedule C – Credit Line Mortgage Certificate (Tax Law, Article 11)

Complete the following only if the interest being transferred is a fee simple interest.

I (we) certify that: (check the appropriate box)

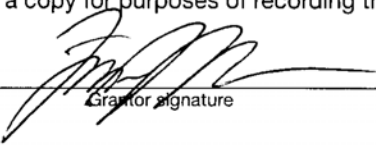

1. The real property being sold or transferred is not subject to an outstanding credit line mortgage.
2. The real property being sold or transferred is subject to an outstanding credit line mortgage. However, an exemption from the tax is claimed for the following reason:
 - The transfer of real property is a transfer of a fee simple interest to a person or persons who held a fee simple interest in the real property (whether as a joint tenant, a tenant in common or otherwise) immediately before the transfer.
 - The transfer of real property is (A) to a person or persons related by blood, marriage or adoption to the original obligor or to one or more of the original obligors or (B) to a person or entity where 50% or more of the beneficial interest in such real property after the transfer is held by the transferor or such related person or persons (as in the case of a transfer to a trustee for the benefit of a minor or the transfer to a trust for the benefit of the transferor).
 - The transfer of real property is a transfer to a trustee in bankruptcy, a receiver, assignee, or other officer of a court.
 - The maximum principal amount secured by the credit line mortgage is \$3,000,000 or more, and the real property being sold or transferred is **not** principally improved nor will it be improved by a one- to six-family owner-occupied residence or dwelling.

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

- Other (attach detailed explanation).
3. The real property being transferred is presently subject to an outstanding credit line mortgage. However, no tax is due for the following reason:
 - A certificate of discharge of the credit line mortgage is being offered at the time of recording the deed.
 - A check has been drawn payable for transmission to the credit line mortgagee or his agent for the balance due, and a satisfaction of such mortgage will be recorded as soon as it is available.
 4. The real property being transferred is subject to an outstanding credit line mortgage recorded in _____ (insert liber and page or reel or other identification of the mortgage). The maximum principal amount of debt or obligation secured by the mortgage is _____. No exemption from tax is claimed and the tax of _____ is being paid herewith. (Make check payable to county clerk where deed will be recorded or, if the recording is to take place in New York City but not in Richmond County, make check payable to the **NYC Department of Finance**.)

Signature (both the grantor(s) and grantee(s) must sign)

The undersigned certify that the above information contained in schedules A, B, and C, including any return, certification, schedule, or attachment, is to the best of his/her knowledge, true and complete, and authorize the person(s) submitting such form on their behalf to receive a copy for purposes of recording the deed or other instrument effecting the conveyance.

 _____ Grantor signature	VP _____ Title	 _____ Grantee signature	Attorney _____ Title
Grantor signature	Title	Grantee signature	Title

Reminder: Did you complete all of the required information in Schedules A, B, and C? Are you required to complete Schedule D? If you checked e, f, or g in Schedule A, did you complete Form TP-584.1? Have you attached your check(s) made payable to the county clerk where recording will take place or, if the recording is in the New York City boroughs of Manhattan, Bronx, Brooklyn, or Queens, to the **NYC Department of Finance**? If no recording is required, send your check(s), made payable to the **Department of Taxation and Finance**, directly to the NYS Tax Department, RETT Return Processing, PO Box 5045, Albany NY 12205-0045.

Schedule D - Certification of exemption from the payment of estimated personal income tax (Tax Law, Article 22, section 663)

Complete the following only if a fee simple interest or a cooperative unit is being transferred by an individual or estate or trust.

If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part II, and check the second box under *Exemptions for nonresident transferor(s)/seller(s)* and sign at bottom.

Part I - New York State residents

If you are a New York State resident transferor(s)/seller(s) listed in Schedule A of Form TP-584 (or an attachment to Form TP-584), you must sign the certification below. If one or more transferors/sellers of the real property or cooperative unit is a resident of New York State, **each** resident transferor/seller must sign in the space provided. If more space is needed, please photocopy this Schedule D and submit as many schedules as necessary to accommodate all resident transferors/sellers.

Certification of resident transferor(s)/seller(s)

This is to certify that at the time of the sale or transfer of the real property or cooperative unit, the transferor(s)/seller(s) as signed below was a resident of New York State, and therefore is not required to pay estimated personal income tax under Tax Law, section 663(a) upon the sale or transfer of this real property or cooperative unit.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date

Note: A resident of New York State may still be required to pay estimated tax under Tax Law, section 685(c), but not as a condition of recording a deed.

Part II - Nonresidents of New York State

If you are a nonresident of New York State listed as a transferor/seller in Schedule A of Form TP-584 (or an attachment to Form TP-584) but are not required to pay estimated personal income tax because one of the exemptions below applies under Tax Law, section 663(c), check the box of the appropriate exemption below. If any one of the exemptions below applies to the transferor(s)/seller(s), that transferor(s)/seller(s) is not required to pay estimated personal income tax to New York State under Tax Law, section 663. **Each** nonresident transferor/seller who qualifies under one of the exemptions below must sign in the space provided. If more space is needed, please photocopy this Schedule D and submit as many schedules as necessary to accommodate all nonresident transferors/sellers.

If none of these exemption statements apply, you must complete Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, or Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*. For more information, see *Payment of estimated personal income tax*, on page 1 of Form TP-584-1.

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 _____ 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 the state of New York, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, or a private mortgage insurance company.

Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date
Signature	Print full name	Date



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

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

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

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

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

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

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



Important Notice to Home Buyers

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