
In the Matter of the Claim of
BALBOAA LAND DEVELOPMENT CORPORATION,

Claimant,

-against-

NOTICE OF CLAIM

TOWN OF CAROGA,

Respondent.

TO THE CLERK OF THE TOWN OF CAROGA, NEW YORK:

PLEASE TAKE NOTICE that the undersigned, George Abdella as the President and sole stock holder of the Balboaa Land Development Corporation, hereby makes claim against the Town of Caroga, New York, for breach of contract and other causes of action hereinafter mentioned.

1. That the claimant, Balboaa Land Development Corporation, is duly licensed and authorized to conduct business in the State of New York, and has its principal place of business at 8 West Fulton Street, Gloversville, NY 12078.
2. That the attorneys for the claimant are the Abdella Law Offices, whose offices are located at 8 West Fulton Street in the City of Gloversville, County of Fulton, State of New York.
3. Upon information and belief, the respondent, the Town of Caroga, New York, is a municipal corporation duly organized under the laws of the State of New York, with its main office located on 1840 State Highway 10, Town of Caroga, County of Fulton, New York.
4. Upon information and belief, at all relevant times prior to December 31st, 2014, the petitioner, Balboaa Land Development Corporation, was the sole and unencumbered owner

of the subject premises, lands, buildings, and personalty located in the Town of Caroga commonly referred to as Sherman's Amusement Park.

5. That the claimant was approached by Town of Caroga Supervisor, Ralph Ottuso, concerning the possibility of the claimant donating a portion of the subject property to the Town of Caroga.

6. That the claimant advised said supervisor that the waterline providing water to a building commonly referred to as the main pavilion had been damaged by the Caroga Town Highway department and was in need of repair. That said Town Supervisor assured the claimant that the repair would be made promptly.

7. The waterline was the sole source of water for various buildings, structures and lawn maintenance.

8. Negotiations were entered into between the claimant and the Town Supervisor with the participation of the Director of the Fulton County Planning Board, James Mraz.

9. That the claimant agreed to donate a portion of the realty, outbuildings and personalty of the aforesaid Sherman's Amusement park on condition that the Town of Caroga would hold the property in perpetuity, never sell the aforesaid property or otherwise dispose of the aforesaid property, and that the Town of Caroga "shall, at all times, maintain the Property to the highest of standards."

10. That the Town Supervisor represented to the claimant that he, the Town Supervisor, had the support of the Town Board and that the terms and conditions of the donation would be fully complied with.

11. That the claimant would not have donated any portion of the aforesaid lands or appurtenances without the aforesaid conditions and express representations from the Town of Caroga visa-via its elected officials.
12. That in furtherance of this proposal, the office of the Fulton County Planning Board drafted a donation agreement was and presented it to the claimant and the Town Supervisor for approval and signature.
13. That the said donation agreement, which is annexed hereto as Exhibit "A" and made a part hereof provided the terms agreed upon by the parties and further provided that said agreement could not be changed except by the written agreement of the claimant and the Town of Caroga.
14. That the agreement was signed by the claimant and the Town Supervisor on December 31st, 2014.
15. In conformance with the aforesaid donation agreement, the claimant executed the deed as prepared by the Town of Caroga Attorney on December 31st, 2014.
16. That the claimant would not have agreed to donate the said property without the representation and terms agreed to by the Town of Caroga and the claimant in the donation agreement.
17. On or about and in March 2015, the entire board voted and accepted all of the terms and conditions contained in the donation agreement.

18. That since the agreement and affirmation thereof, the said Town of Caroga failed to obey by the terms of the agreement as hereinafter alleged, constituting a continuing breach of the aforesaid donation agreement.

19. That any applicable statute of limitation continues to accrue every day since the agreement was signed and affirmed by the Town of Caroga Board.

20. The aforesaid breach among other things, is as follows: That the injuries complained of were sustained by the claimant on April 25, 2019.

21. That the circumstances giving rise to this claim are as follows:

- a.) Failure to maintain the buildings and grounds;
- b.) Allowing the sewer system to deteriorate to the point where it cannot obtain approval from the New York State Department of Health;
- c.) Failing to properly groom the landscape of the aforesaid property;
- d.) Failing to maintain the interior of the aforesaid property;
- e.) Failing to repair the aforesaid waterline;
- f.) Failing to maintain the donated portion of the beach front and allowing it to become overgrown.

22. That the value of the donated property was assessed at the time of the transfer at Three Million One Hundred and Five Thousand Dollars (\$3,105,000.00).

23. That presently the aforesaid property is worth substantially less than it was at the time of the transfer due to the misfeasance of the respondent.

24. That the claimant hereby gives notice to the respondent of the following


causes of action, while reserving his right to maintain any and all related causes of action:

- a.) The respondent breached the terms and conditions of the donation agreement thereby giving rise to a claim for breach of contract;
- b.) The Town never intended to abide by the terms of the donation agreement thereby making the terms and conditions of the donation agreement a fraudulent representations by the town giving rise to a cause of action for fraud;
- c.) The respondent made affirmative representations to the claimant through the terms and conditions of the donation agreement, which the claimant detrimentally relied on thereby giving rise to a cause of action for promissory estoppel;

25. That the claimant hereby gives notice to the respondent that as a result of the aforesaid causes of action, the claimant seeks the following relief:

- a) Rescission of the aforesaid donation agreement;
- b) An order directing the respondent to transfer the deeds back to the claimant;
- c) Compensatory money damages; and
- d) Any other relief as the Court deems just and proper.

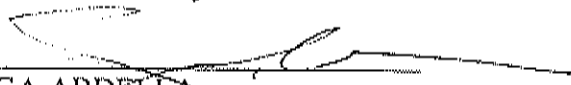
WHEREFORE, the claimant respectfully requests that this, his claim, be adjusted and paid as provided by law.



GEORGE ABDELLA

STATE OF NEW YORK)
COUNTY OF FULTON) ss.:

George Abdella, being duly sworn, deposes and says that she is the claimant in the within Notice of Claim; that he has read the foregoing Notice of Claim and knows the contents thereof; that the same is true to her own knowledge, except as to those matters therein stated to be alleged upon information and belief, and that as to those matters, she believes them to be true.



GEORGA ABDELLA
As President and ~~Sole~~ Shareholder of the Balboaa
Land Development Corporation

Sworn to before me, this 28
day of June, 2019.



Notary Public

Christopher Matthew Stanyon
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 02ST6382690
Qualified in Fulton County
Commission Expires October 29, 2022

DONATION AGREEMENT

This Donation Agreement was entered into on this ^{29th} day of ~~DECEMBER~~, 2014 by and between Balboaa Land Development having its office at 4 West Fulton Street, Gloversville, NY 12078 (DONOR) and the Town of Caroga (TOWN) having its principle office at 1840 State Highway 10, Caroga Lake, NY 12032.

WITNESSETH

WHEREAS, the DONOR acquired the former Sherman's Amusement Park property in 1989 to protect and preserve an important landmark in the TOWN, and

WHEREAS, the DONOR ^{HAS} ~~have~~ invested significant funds into rehabilitating and restoring the Sherman's Amusement Park property to protect and preserve an important piece of the history of the TOWN, and

WHEREAS, the DONOR ^{desire} ~~desires~~ to donate the Sherman's Amusement Park property to the TOWN for the TOWN to continue to protect and preserve, in perpetuity, this landmark, and

WHEREAS, the DONOR ^{HAS} ~~have~~ maintained this property with great pride and desires the TOWN to continue to maintain this property with the same pride, and

WHEREAS, the TOWN graciously accepts from the DONOR its donation of the Sherman's Amusement Park property and assures the DONOR that the TOWN shall forever maintain the buildings and grounds to the same high standards the DONOR have maintained this property.

NOW, the DONOR and the TOWN do hereby mutually agree as follows:

1. PROPERTY:

- A. The DONOR agrees to donate to the TOWN, at no cost, the following parcels of land located in the Town of Caroga on the south side of NYS Route 10 as identified on the Attached Exhibit 1:
- 68.18-1-23
 - 68.18-1-22
 - 83.6-1-1 (portion north of Bath Avenue)
 - 83.6-1-4
- B. The DONOR agrees to donate to the TOWN, at no cost, that portion of Parcel 83.6-1-1 located in the Town of Caroga between Bath Avenue and Grove Avenue as shown on Exhibit 1.
- C. The DONOR agrees to donate to the TOWN, at no cost, that portion of Parcel 68.-1-46.1 located in the Town of Caroga on the north side of NYS Route 10 as shown on Exhibit 1.
- D. The DONOR agrees to provide a 20' right-of-way across parcel 68.18-1-21 as shown on Exhibit 1 for the wastewater line that crosses this parcel going to the Wastewater Treatment System on the north side of NYS Route 10.

- E. The DONOR shall retain ownership of approximately 20' of beach along West Caroga Lake as shown on Exhibit 1.
- F. The DONOR agrees that the following items located on these parcels shall also be donated to the TOWN:

- All buildings and building contents
- Ferris Wheel
- Carousel
- Beach (except for 20')
- Groundwater Well and piping
- Wastewater Collection, Pumping and Treatment System

G. The DONOR agrees to execute a Bill of Sale with the TOWN for each of items listed in E above.

2. DONATION:

A. The appraised value of the Property to be donated by the DONOR to the TOWN is

~~\$1,500,000~~ 2,200,000

3. POSSESSION:

A. The DONOR shall deliver possession and occupancy of the Property at the time of closing of the donation.

4. DONORS' CONDITIONS:

A. The TOWN agrees and stipulates to the following DONORS' conditions to the donation:

1. The TOWN shall never sell the Property.
2. The TOWN shall, at all times, maintain the Property to the highest of standards.
3. The TOWN may lease the Property in accordance with all applicable laws.
4. The TOWN shall, to the best of its ability, open to and make available to the public the beach along West Caroga Lake on Parcel 68.18-1-23 as shown on Exhibit 1 and to maintain the Beach within accordance with NYS Department of Health and all other applicable local and State rules and regulations.
5. The TOWN shall provide access to West Caroga Lake from the properties on the north side of NYS Route 10 identified on Exhibit 1 as parcels:

68.-1-46.1

68.18-1-16.1

- ANY AND ALL LAWFUL USES INCLUDING BUT NOT LIMITED TO
6. The DONOR reserves the right to use the two (2) parcels identified in Paragraph 5 above for a Recreational Vehicle Camp/Park and all other uses allowed by the Town of Caroga's Zoning Ordinance and the Adirondack Park Agency.
 7. The DONOR reserves the right to have access to and use of the Wastewater Treatment System the DONOR is donating to the TOWN. The TOWN shall make capacity available in the System to any future use of the two (2) parcels identified in Paragraph 5

above subject to the approvals of the Town of Caroga, NYS Department of Health, NYS Department of Environmental Conservation and the Adirondack Park Agency.

8. The DONOR reserves the right to use the existing groundwater well and electrical system located in the Blue Building on the north side of NYS Route 10 for any future development of the parcels identified in Paragraph 5 above.

9. The TOWN shall maintain, to the best of its abilities, the existing windows in the Pavilion and Carousel Buildings.

5. TOWN'S CONDITIONS:

A. The DONOR agrees and stipulates that it shall transfer over to the TOWN, at the Closing, all permits and approvals issued by local, New York State or federal agencies, departments or jurisdictions the DONORS possess to operate the Groundwater Well and Wastewater Collection, Pumping and Treatment System.

6. ADJUSTMENTS:

A. DONOR agrees that all taxes, water and sewerage bills, if any, against the Property have been or will be paid at date of closing.

B. Such bills shall be apportioned between DONOR and TOWN as of date of closing, unless agreed otherwise.

7. PROPERTY LINE SURVEY:

A. The TOWN shall prepare a property line survey, prepared by a New York State licensed land surveyor of the Property to be donated to the TOWN.

8. TITLE PROVISIONS:

A. On closing, the DONOR shall furnish a 5-year tax search, an Abstract and a Warranty Deed of marketable title, which shall be free of liens or encumbrances, except for utility easements and existing deed restrictions.

9. EXISTING CONDITIONS:

A. The DONOR shall donate the Property as is.

B. The DONOR shall donate the Property subject to all covenants, conditions, restrictions and easements of record; zoning and environmental protection laws; any unpaid installments of street and improvement assessments payable after the date of transfer of title to the premises.

10. DONORS' REPRESENTATIONS:

A. The DONOR represents and warrants to the TOWN that the DONOR is the sole owner of the Property and has the full right, power and authority to donate the Property in accordance with the terms of this Donation Agreement.

B. Except as otherwise expressly set forth in this Donation Agreement, none of DONORS' covenants, representations, warranties or other obligations contained in this Donation Agreement shall survive closing.

11. BINDING AGREEMENT:

- A. The TOWN and DONOR agree that they, their heirs, legal representatives, successors and/or assigns will be bound under this Donation Agreement.
- B. This Donation Agreement cannot be assigned without the written consent of DONOR.

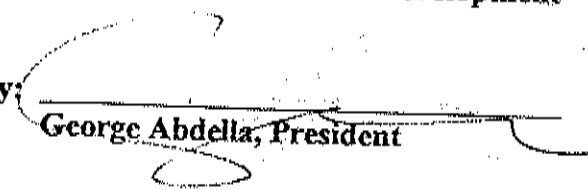
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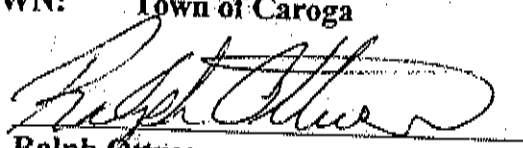
13. CLOSING:

- A. The closing shall be held at ABDELLA OFFICE on or before 45 days after the acceptance of this Donation Agreement.

DONOR: Balboaa Land Development

By: 
George Abdella, President

TOWN: Town of Caroga

By: 
Ralph Ottuso
Town Supervisor

Approved as to Form:


David Jung, Town Attorney

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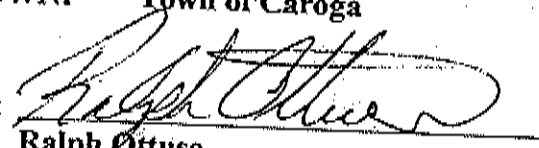
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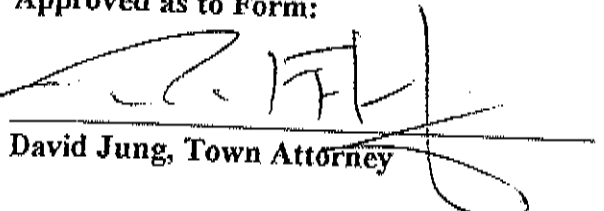
DONOR: Balboa Land Development

By: 
George Abdella, President

TOWN: Town of Caroga

By: 
Ralph Ottuso
Town Supervisor

Approved as to Form:


David Jung, Town Attorney



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)	Social security number
<input type="checkbox"/> Individual	BALBOAA LAND DEVELOPMENT, INC.	1A-1723706
<input checked="" type="checkbox"/> Corporation	Mailing address	Social security number
<input type="checkbox"/> Partnership	8 WEST FULTON STREET	
<input type="checkbox"/> Estate/Trust	City State ZIP code	Federal EIN
<input type="checkbox"/> Single member LLC	GLOVERSVILLE NY 12078	
<input type="checkbox"/> Other	Single member's name if grantor is a single member LLC (see instructions)	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	TOWN OF CAROGA	
<input checked="" type="checkbox"/> Corporation	Mailing address	Social security number
<input type="checkbox"/> Partnership	P.O. BOX 328	
<input type="checkbox"/> Estate/Trust	City State ZIP code	Federal EIN
<input type="checkbox"/> Single member LLC	CAROGA LAKE NY 12032	
<input 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
83.6-1-4 68.18-1-23, 68.18-1-22, 68.-1-46.1	172400	113 & 114 E SHORE RD, BATH AVE & STHWY 10	CAROGA	FULTON

Type of property conveyed (check applicable box)

1 <input type="checkbox"/> One- to three-family house	5 <input checked="" type="checkbox"/> Commercial/Industrial	Date of conveyance	Percentage of real property conveyed which is residential real property _____ 0% (see instructions)
2 <input type="checkbox"/> Residential cooperative	6 <input type="checkbox"/> Apartment building		
3 <input type="checkbox"/> Residential condominium	7 <input type="checkbox"/> Office building	month day year	
4 <input type="checkbox"/> Vacant land	8 <input type="checkbox"/> Other _____		

Condition of conveyance (check all that apply)

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

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
2.		
3.		
4.		
5.		
6.		0

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.

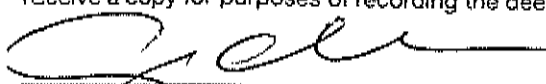
Please note: for purposes of determining whether the maximum principal amount secured is \$3,000,000 or more as described above, the amounts secured by two or more credit line mortgages may be aggregated under certain circumstances. See TSB-M-96(6)-R for more information regarding these aggregation requirements.

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.

 _____ Grantor signature Balboa Land Development, Inc. George Abdella	_____ Title President Town of Caroga _____ Grantee signature Title
_____ Grantor 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.

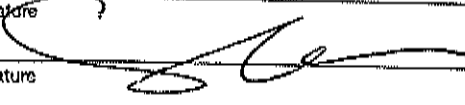
If the property is being conveyed by a referee pursuant to a foreclosure proceeding, proceed to Part II, and check the second box under **Exemptions for nonresident transferor(s)/seller(s)** and sign at bottom.

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 GEORGE ABDELLA	Date 12/30/14
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