

# Brookhaven Rail Terminal: Economic & Fiscal Impact Assessment

Prepared by:

**MRB** | *group*

Prepared for:  
NorthPoint Development, LLC

Date:  
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## Executive Summary

NorthPoint Development, LLC (the "Developer") is proposing an industrial real estate development project located south of the Long Island Expressway, north of Horseback Road, and West of Yaphank Avenue in the Town of Brookhaven (the "Site"). The proposed project includes the construction of four rail-served industrial buildings totaling approximately 2.5 million square feet (the "Project"). The Developer has requested an economic and fiscal impact analysis from MRB Group to enumerate the impacts of the Project on the Town of Brookhaven (the "Town"), Suffolk County (the "County"), the South Country Central School District (the "South Country CSD"), the Longwood Central School District (the "Longwood CSD"), and other affected taxing jurisdictions.

MRB Group conducted an assessment of the economic and fiscal impacts of the Project, including both the one-time construction phase impacts as well as the ongoing impacts of the operation phase once the Project is complete and future industrial tenants (the "Tenants") occupy the Site. The economic impacts considered in this analysis include the direct and indirect jobs, wages, and sales created by the Project. The fiscal impacts include one-time and ongoing new sales tax revenue created by the Project as well as revenue to be received by the various taxing jurisdictions under a presumed Payment in Lieu of Taxes (PILOT) agreement between the Developer and the Town of Brookhaven Industrial Development Agency (IDA).

Note that, because the exact employment counts of the Tenants are not yet known, we provide two cases in our analysis: the "Low Case" is based upon the assumption of one Tenant job per 2,250 square feet of space created and the "High Case" is based upon the assumption of one Tenant job per 1,800 square feet of space created.

### Economic Impact Summary

As shown in the table to the right, we estimate that the construction phase of the Project will create 1,151 direct, on-site construction jobs and 670 indirect jobs. Therefore, in total, the construction phase of the Project will create 1,821 jobs generating \$124.4 million in wages in the County.

When occupied by the Tenants, we estimate between 1,094 and 1,367 ongoing, permanent jobs will be created on Site, with a further 383 to 479 indirect jobs. Therefore, in total, we

Summary of Economic Impacts

|                           | Direct       | Indirect     | Total         |
|---------------------------|--------------|--------------|---------------|
| Construction Jobs         | 1,151        | 670          | 1,821         |
| Construction Wages        | \$81,313,295 | \$43,064,638 | \$124,377,933 |
| Ongoing Jobs - Low Case   | 1,094        | 383          | 1,477         |
| Ongoing Wages - Low Case  | \$55,502,073 | \$21,826,637 | \$77,328,710  |
| Ongoing Jobs - High Case  | 1,367        | 479          | 1,846         |
| Ongoing Wages - High Case | \$69,352,225 | \$27,273,320 | \$96,625,545  |

estimate that the Project will create between 1,477 and 1,846 permanent jobs in the Town with associated annual earnings of between \$77.3 million and \$96.6 million<sup>1</sup>.

**Fiscal Impact Summary**

In terms of fiscal benefits, the Project will increase tax revenues for the County, Town,<sup>2</sup> South Country CSD, and Longwood CSD<sup>3</sup>. We estimate that the County will earn sales tax revenue in the amount of \$925,061 during the construction phase of the Project, as a result of a portion of the construction phase worker earnings being spent locally. During the 20-year term of the presumed PILOT, we estimate the County will collect a further \$15.7 million of sales tax revenue as a result of the operation phase earnings.

As shown in the table below, under the terms of the presumed PILOT, we estimate the County will collect \$9.4 million *more* in PILOT payments from the Project than the property taxes it would otherwise collect without the Project. Therefore, in total, we estimate the County’s fiscal benefit from the Project over the 20 years of the presumed PILOT would be \$26.0 million.

The Town of Brookhaven would likewise collect \$13.0 million more in PILOT payments than it would in property taxes without the Project; the Longwood CSD would collect \$31.0 million more than it would without the Project; and the South Country CSD would collect \$26.1 million more than it would without the Project. Therefore, in total, all four jurisdictions would collectively benefit from \$96 million in new revenues as a result of the Project moving forward.

**Summary of Fiscal Benefits Over 20 Year PILOT Term**

|                                   | County              | Town                | Longwood CSD        | South Country CSD   | Total               |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sales Tax, One-Time               | \$925,061           |                     |                     |                     | \$925,061           |
| Sales Tax, Operations (Midpoint)  | \$15,717,784        |                     |                     |                     | \$15,717,784        |
| Increase In Property Tax Revenues | \$9,364,636         | \$12,980,829        | \$30,997,967        | \$26,112,910        | \$79,456,342        |
| <b>Total Fiscal Benefits</b>      | <b>\$26,007,480</b> | <b>\$12,980,829</b> | <b>\$30,997,967</b> | <b>\$26,112,910</b> | <b>\$96,099,187</b> |

<sup>1</sup> Note that the jobs reported for the construction phase are with respect to Suffolk County, whereas the operation phase jobs are with respect to the Town of Brookhaven. The direct, ongoing wages reported include estimated employee benefits. See the body of this report for the definition and explanation of “Indirect” jobs and wages.

<sup>2</sup> As noted elsewhere in this report, the fiscal impacts to the Town include the Town’s general funds, highway funds, and various special districts of the Town. See Appendix B for representative tax bills that show all relevant districts.

<sup>3</sup> Note that the Site spans the border of the two school districts mentioned.

## Other Benefits of the Project

In addition to those impacts described above, the Project will also benefit the Town of Brookhaven and Long Island in a number of indirect ways. One such way is that the Project will provide a rail connection for the proposed Solid Waste Rail Transfer Facility (SWRTF) to the Long Island Railroad and eventually to the Norfolk Southern and CSX rail lines, thereby allowing for the environmentally friendly transportation of waste by rail to off-Island disposal sites.

Specifically, there is a solid waste disposal crisis on Long Island which will worsen with the planned closure of the Brookhaven Landfill in 2024. A cost-effective and environmentally sound process is needed to manage the thousands of tons of waste that Long Island's inhabitants and businesses produce daily. The Brookhaven landfill currently accepts about 1,200,000 tons per year of construction waste, automobile fluff from metal shredders, and ash from incinerators. The rail transfer facility will allow the material to be processed and then transported by rail to distant landfills for proper disposal. Without a rail-served solid waste facility, an additional 60,000 truck trips per year will be needed to transport this waste.

Therefore, the Project's rail connection to the proposed SWRTF allows the Town to avoid this additional truck traffic while still allowing for the proper disposal of these solid waste streams.

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## Introduction

NorthPoint Development, LLC is proposing an industrial real estate development project located south of the Long Island Expressway, north of Horseback Road, and West of Yaphank Avenue in the Town of Brookhaven. The proposed project includes the construction of four rail-served industrial buildings totaling approximately 2.5 million square feet. The Developer has requested an economic and fiscal impact analysis from MRB Group to enumerate the impacts of the Project on the Town of Brookhaven, Suffolk County, the South Country Central School District, the Longwood Central School District, and other affected taxing jurisdictions.

MRB Group conducted an assessment of the economic and fiscal impacts of the Project, including both the one-time construction phase impacts as well as the ongoing impacts of the operation phase once the Project is complete and future industrial tenants occupy the Site. The economic impacts considered in this analysis include the direct and indirect jobs, wages, and sales created by the Project. The fiscal impacts include one-time and ongoing new sales tax revenue created by the Project as well as revenue to be received by the various taxing jurisdictions under a presumed Payment in Lieu of Taxes (PILOT) agreement between the Developer and the Town of Brookhaven Industrial Development Agency (IDA).

## Market Overview

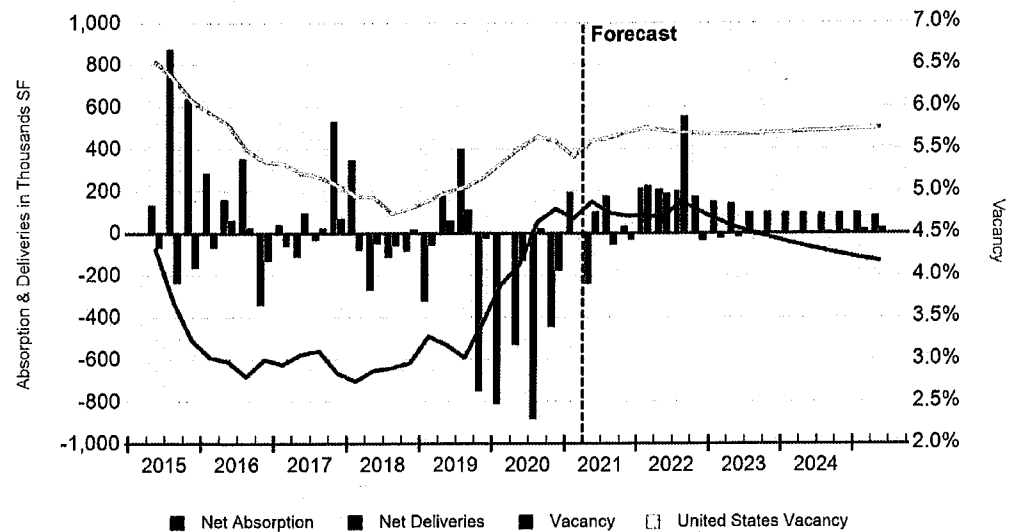
Long Island’s industrial real estate market has exhibited low vacancy rates in recent years, as shown in the table to the right. Vacancy rates have remained under 5%, well below national averages. (Source: CoStar.)

The COVID-19 pandemic has impacted nearly every property type of real estate. Industrial space and logistics, however, have been less sensitive to these adverse conditions and, in many cases, demand for logistics and distribution space has actually increased.

The Long Island industrial market has yet to capture much of this demand, likely due to the limited highway capacity to get on and off the island and lack of inventory. In its most recent Long Island industrial space market commentary, CoStar analysts stated:

“Though the logistics industry is better positioned than other property types in the pandemic, Long Island has not captured much of this demand. [...] Once a major area for rail freight transportation, New York City and Long Island have seen commercial railroading all but disappear, *amplifying reliance on highway connections* for the local logistics industry. I-495 (the Long Island Expressway) runs east-west through the entirety of Long Island and Queens, providing access to the more than 900,000 households in the metro. The route also provides access to roughly 1.7 million households across Brooklyn and Queens. The bulk of the inventory is located within four miles of the Long Island Expressway, and *large modern buildings are generally an anomaly* in the metro. [...] Development is hindered by a lack of industrial sites available for development and [Long Island’s] relative isolation.”<sup>4</sup>

NET ABSORPTION, NET DELIVERIES & VACANCY



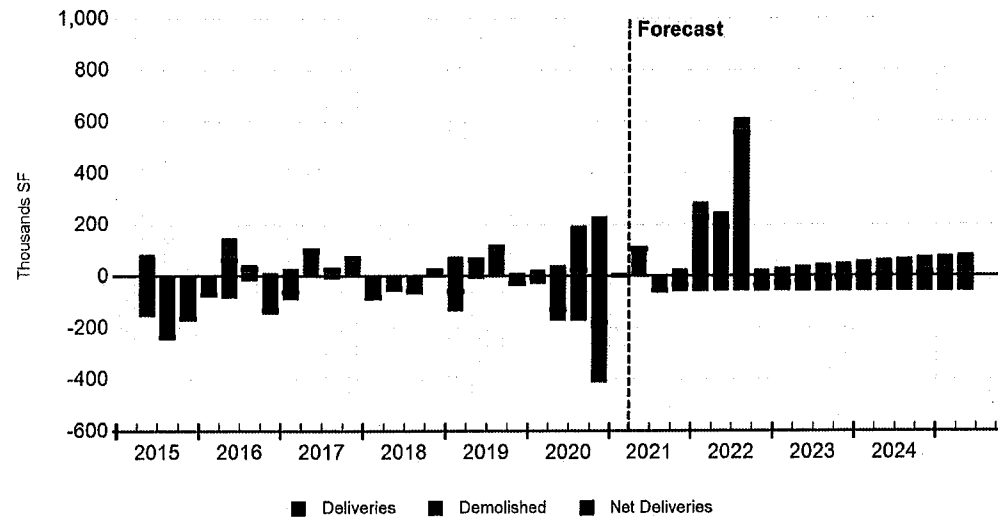
<sup>4</sup> Emphasis added. Source: CoStar Industrial Market Report for Long Island NY, accessed April 2021, pages 3 and 9.

Indeed, the data show that deliveries in the Long Island industrial real estate market have been minor in recent years. There has been only one quarter where deliveries exceeded 200,000 sf, and most quarters actually saw negative net deliveries due to demolitions.

It appears that the proposed project would substantially improve the Long Island industrial market, bringing nearly 2.5 million square feet of new space to the market with rail access, circumventing the need to rely on an already-congested road network.

Therefore, we conclude that the proposed Project, providing Tenants with large, modern buildings and access to freight transportation routes, is additive to the market and represents product not currently available. We thus treat any new Tenants as “net new” to the Suffolk County economy.

**DELIVERIES & DEMOLITIONS**





## Economic Impact Analysis

The Project would have economic impacts on the County and Town in a number of ways. These include one-time impacts to jobs, earnings, and sales during the construction phase of the Project, which we estimate for the entire County. They also include ongoing impacts related the operations of the Project, which we estimate for the Town.<sup>5</sup>

### Methodology

Both one-time, construction-phase impacts and ongoing, operation-phase impacts have “direct” and “indirect” components. For the construction phase:

- Direct jobs, wages, and sales are those that occur on-site related to labor and materials used in the construction of the Project.
- Indirect jobs, wages, and sales are those caused by the direct impacts, and result from business-to-business purchases (e.g. a contractor buying a piece of equipment from a dealer) and from employees spending a portion of their wages locally.

For the operation phase:

- Direct jobs, wages, and sales are those created from the operations of the presumed Tenants (e.g. on-site warehousing employment).
- Indirect jobs, wages, and sales are those caused by the direct impact, such as business-to-business purchases by the Tenants and by the Tenants’ employees spending a portion of their wages locally.

To estimate the direct and indirect impacts, MRB Group employed the Emsi<sup>6</sup> economic modeling system. We used data from the Developer and from publicly-available and proprietary data sources as inputs to the Emsi modeling system. Where needed, we adjusted the Emsi model to best match the Project specifics. We then reported the results of the modeling.

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<sup>5</sup> By their nature, construction-related impacts tend to be somewhat more diffuse, which is why we report them as County-level impacts.

<sup>6</sup> Emsi, formerly “Economic Modeling Systems, Intl.,” uses data from the US Bureau of Labor Statistics, the US Bureau of Economic Analysis, the US Census, and other data sources to model out economic impacts.

### Construction Phase

The Developer provided an estimate of the total cost of construction of the Project at \$262 million.<sup>7</sup> For the construction, we used an estimate of 75% for the portion of materials and labor to be sourced from within the County. Therefore, in total, the construction phase of the Project will result in \$196.4 million of construction spending in the County.

### Construction Spending In County

|                   | \$ Total      | % Region | \$ Region     |
|-------------------|---------------|----------|---------------|
| Materials & Labor | \$261,920,591 | 75%      | \$196,440,443 |

Source: Developer, MRB

In-County construction spending of \$196,440,443 (direct "sales" in the table) was used as an input into the Emsi economic modeling system and was attributed to "Industrial Building Construction" (NAICS 236210). This level of spending is projected to result in the creation of approximately 1,151 direct jobs and direct earnings of approximately \$81.3 million. Indirect impacts resulting from direct spending were also modeled, with 670 new jobs, \$43.1 million in new earnings, and \$122.9 million in new sales. Therefore, the total, one-time, construction-phase impacts of the Project on the County would be 1,821 jobs, \$124.4 million in wages, and \$319.3 million in sales.

### Economic Impact of Construction Phase, One-Time

|          | Direct        | Indirect      | Total         |
|----------|---------------|---------------|---------------|
| Jobs     | 1,151         | 670           | 1,821         |
| Earnings | \$81,313,295  | \$43,064,638  | \$124,377,933 |
| Sales    | \$196,440,443 | \$122,850,555 | \$319,290,998 |

Source: Emsi, MRB

<sup>7</sup> To isolate the actual construction costs, we ignored the Developer's costs related to land acquisition as well as legal and financial costs.

## Operation Phase

An important distinction between construction and operation phase impacts is the geographical level at which impacts were measured. Because the operational impact will be more localized in comparison to the County-level construction impacts, the economic impact of the operation phase was measured for the Town of Brookhaven.<sup>8</sup>

Note that, because the exact employment counts of the Tenants are not yet known, we provide two cases in our analysis: the “Low Case” is based upon the assumption of one Tenant job per 2,250 square feet of space created and the “High Case” is based upon the assumption of one Tenant job per 1,800 square feet of space created. Therefore, the Low Case yields 1,094 direct on-Site jobs and the High Case yields 1,367 direct, on-Site jobs across the four proposed buildings.

We modeled these direct jobs using the “General Warehousing and Storage” industry code (NAICS 493110) and adjusted the model for earnings of \$55.5 million and \$69.4 million annually for the Low Case and High Case, respectively.<sup>9</sup> Indirect impacts include 383 to 479 additional jobs earning \$21.8 to \$27.3 million in wages, and \$60.9 million to \$76.1 million in indirect sales.

Therefore, we estimate that the Project will generate annual, operation-phase impacts of between 1,477 and 1,846 jobs, \$77.3 million and \$96.6 million in earnings, and between \$235.0 million and \$293.7 million in sales in the Town.

### Economic Impact of Operation Phase - Low Case

|          | Direct        | Indirect     | Total         |
|----------|---------------|--------------|---------------|
| Jobs     | 1,094         | 383          | 1,477         |
| Earnings | \$55,502,073  | \$21,826,637 | \$77,328,710  |
| Sales    | \$174,134,746 | \$60,891,664 | \$235,026,411 |

Source: Emsi, MRB

### Economic Impact of Operation Phase - High Case

|          | Direct        | Indirect     | Total         |
|----------|---------------|--------------|---------------|
| Jobs     | 1,367         | 479          | 1,846         |
| Earnings | \$69,352,225  | \$27,273,320 | \$96,625,545  |
| Sales    | \$217,588,847 | \$76,086,751 | \$293,675,597 |

Source: Emsi, MRB

<sup>8</sup> For purposes of this analysis, the Town of Brookhaven was approximated using 36 ZIP codes that best cover the Town’s geographical boundaries. A map and full list of these ZIP codes are included in Appendix A.

<sup>9</sup> Annual earnings figure includes both the salary and benefits of the associated positions, provided by the Developer.

## Fiscal Impact Analysis

The Project would also have fiscal impacts on the various taxing jurisdictions by virtue of new tax revenues being created through the sales tax and a presumed PILOT agreement. Using the following assumptions, we are able to approximate the increase in tax revenue generated by the Project.

### Assumptions

- The current assessed value (AV) of the Site is \$77,926, and the uniform percentage of value is 0.77%, yielding a current market value (MV) for tax purposes of \$10 million across all parcels. Currently these parcels generate approximately \$295,755 in property tax revenue for the various taxing jurisdictions. Note that all parcels fall within the County and Town. However, Parcels B & C fall within the Longwood CSD and Parcel D falls within the South Country CSD. See Appendix C.
- The Developer provided us estimates of the future AV of the Site, based on future square footages, of \$861,149 for Parcels B & C and \$889,228 for Parcel D. Using the same uniform percentage of value of 0.77%, we arrived at a total future MV of over \$227 million.
- We began with the current tax rates applicable to each parcel (see "Year 1" in the table on the following page) and escalated them at 2% per year for twenty years. Note that "Town" includes all Town general/highway funds and relevant special districts.
- As described more fully below, for this analysis, we have assumed a 20-year PILOT agreement whereby the Site would pay full taxes on the current AV, plus a gradually-increasing percentage of the value of the improvements created by the Project.

### Current Market and Assessed Value

| Line                                | Value               |
|-------------------------------------|---------------------|
| Parcels B & C - Market Value        | \$3,752,078         |
| Parcel D - Market Value             | \$6,368,182         |
| <b>Total Current Market Value</b>   | <b>\$10,120,260</b> |
| Uniform % Value                     | 0.77%               |
| Parcels B & C - Assessed Value      | \$28,891            |
| Parcel D - Assessed Value           | \$49,035            |
| <b>Total Current Assessed Value</b> | <b>\$77,926</b>     |

### Future Market and Assessed Value

| Line                               | Value                |
|------------------------------------|----------------------|
| Parcels B & C - Market Value       | \$111,837,520        |
| Parcel D - Market Value            | \$115,484,120        |
| <b>Total Future Market Value</b>   | <b>\$227,321,640</b> |
| Uniform % Value                    | 0.77%                |
| Parcels B & C - Assessed Value     | \$861,149            |
| Parcel D - Assessed Value          | \$889,228            |
| <b>Total Future Assessed Value</b> | <b>\$1,750,377</b>   |

Tax Rates

- The table below shows the current (Year 1) tax rates and future tax rates used in this analysis. Please note that "Town" includes all Town general/highway funds and relevant special districts. Because the set of special districts differs between Parcels B & C and Parcel D, the total Town rate changes. See Appendix B for two representative tax bills that show the districts and tax rates of each.

Tax Rates

| Year    | Parcels B & C   |        |        |         | Parcel D                |        |        |         |
|---------|-----------------|--------|--------|---------|-------------------------|--------|--------|---------|
|         | Longwood<br>CSD | County | Town   | Total   | South<br>Country<br>CSD | County | Town   | Total   |
| Year 1  | 301.851         | 45.379 | 59.558 | 406.788 | 251.880                 | 45.379 | 66.215 | 363.474 |
| Year 2  | 307.888         | 46.287 | 60.749 | 414.924 | 256.918                 | 46.287 | 67.539 | 370.743 |
| Year 3  | 314.046         | 47.212 | 61.964 | 423.222 | 262.056                 | 47.212 | 68.890 | 378.158 |
| Year 4  | 320.327         | 48.157 | 63.203 | 431.687 | 267.297                 | 48.157 | 70.268 | 385.722 |
| Year 5  | 326.733         | 49.120 | 64.467 | 440.320 | 272.643                 | 49.120 | 71.673 | 393.436 |
| Year 6  | 333.268         | 50.102 | 65.757 | 449.127 | 278.096                 | 50.102 | 73.107 | 401.305 |
| Year 7  | 339.933         | 51.104 | 67.072 | 458.109 | 283.658                 | 51.104 | 74.569 | 409.331 |
| Year 8  | 346.732         | 52.126 | 68.413 | 467.272 | 289.331                 | 52.126 | 76.060 | 417.517 |
| Year 9  | 353.667         | 53.169 | 69.782 | 476.617 | 295.118                 | 53.169 | 77.581 | 425.868 |
| Year 10 | 360.740         | 54.232 | 71.177 | 486.149 | 301.020                 | 54.232 | 79.133 | 434.385 |
| Year 11 | 367.955         | 55.317 | 72.601 | 495.872 | 307.040                 | 55.317 | 80.716 | 443.073 |
| Year 12 | 375.314         | 56.423 | 74.053 | 505.790 | 313.181                 | 56.423 | 82.330 | 451.934 |
| Year 13 | 382.820         | 57.552 | 75.534 | 515.906 | 319.445                 | 57.552 | 83.977 | 460.973 |
| Year 14 | 390.476         | 58.703 | 77.045 | 526.224 | 325.834                 | 58.703 | 85.656 | 470.192 |
| Year 15 | 398.286         | 59.877 | 78.586 | 536.748 | 332.350                 | 59.877 | 87.369 | 479.596 |
| Year 16 | 406.252         | 61.074 | 80.157 | 547.483 | 338.997                 | 61.074 | 89.117 | 489.188 |
| Year 17 | 414.377         | 62.296 | 81.760 | 558.433 | 345.777                 | 62.296 | 90.899 | 498.972 |
| Year 18 | 422.664         | 63.542 | 83.396 | 569.601 | 352.693                 | 63.542 | 92.717 | 508.951 |
| Year 19 | 431.118         | 64.812 | 85.063 | 580.993 | 359.747                 | 64.812 | 94.571 | 519.130 |
| Year 20 | 439.740         | 66.109 | 86.765 | 592.613 | 366.942                 | 66.109 | 96.463 | 529.513 |

### Property Taxes Without the Project

We begin this portion of the analysis by estimating the future property tax payments that would be made on the Site if the Project were not to move forward. We applied the current AV to the tax rates shown on the previous page. As shown in the table below, if the Project did not occur, the Site would generate \$2.1 million for the Longwood SCD, \$3.0 million for the South Country CSD, \$0.9 million for the County, and \$1.2 million for the Town.

Property Taxes Without the Project

| Year         | Parcels B & C       |                   |                   |                     | Parcel D            |                   |                   |                     | Total               |                     |                   |                     |                     |
|--------------|---------------------|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
|              | Longwood CSD        | County            | Town              | Total               | South Country CSD   | County            | Town              | Total               | Longwood CSD        | South Country CSD   | County            | Town                | Total               |
| Year 1       | \$ 87,208           | \$ 13,110         | \$ 17,207         | \$ 117,525          | \$ 123,509          | \$ 22,252         | \$ 32,469         | \$ 178,229          | \$ 87,208           | \$ 123,509          | \$ 35,362         | \$ 49,675           | \$ 295,755          |
| Year 2       | \$ 88,952           | \$ 13,373         | \$ 17,551         | \$ 119,876          | \$ 125,980          | \$ 22,697         | \$ 33,118         | \$ 181,794          | \$ 88,952           | \$ 125,980          | \$ 36,069         | \$ 50,669           | \$ 301,670          |
| Year 3       | \$ 90,731           | \$ 13,640         | \$ 17,902         | \$ 122,273          | \$ 128,499          | \$ 23,151         | \$ 33,780         | \$ 185,430          | \$ 90,731           | \$ 128,499          | \$ 36,791         | \$ 51,682           | \$ 307,703          |
| Year 4       | \$ 92,546           | \$ 13,913         | \$ 18,260         | \$ 124,719          | \$ 131,069          | \$ 23,614         | \$ 34,456         | \$ 189,139          | \$ 92,546           | \$ 131,069          | \$ 37,526         | \$ 52,716           | \$ 313,857          |
| Year 5       | \$ 94,396           | \$ 14,191         | \$ 18,625         | \$ 127,213          | \$ 133,691          | \$ 24,086         | \$ 35,145         | \$ 192,921          | \$ 94,396           | \$ 133,691          | \$ 38,277         | \$ 53,770           | \$ 320,134          |
| Year 6       | \$ 96,284           | \$ 14,475         | \$ 18,998         | \$ 129,757          | \$ 136,364          | \$ 24,568         | \$ 35,848         | \$ 196,780          | \$ 96,284           | \$ 136,364          | \$ 39,043         | \$ 54,846           | \$ 326,537          |
| Year 7       | \$ 98,210           | \$ 14,764         | \$ 19,378         | \$ 132,352          | \$ 139,092          | \$ 25,059         | \$ 36,565         | \$ 200,715          | \$ 98,210           | \$ 139,092          | \$ 39,823         | \$ 55,943           | \$ 333,068          |
| Year 8       | \$ 100,174          | \$ 15,060         | \$ 19,765         | \$ 134,999          | \$ 141,873          | \$ 25,560         | \$ 37,296         | \$ 204,730          | \$ 100,174          | \$ 141,873          | \$ 40,620         | \$ 57,061           | \$ 339,729          |
| Year 9       | \$ 102,178          | \$ 15,361         | \$ 20,161         | \$ 137,699          | \$ 144,711          | \$ 26,071         | \$ 38,042         | \$ 208,824          | \$ 102,178          | \$ 144,711          | \$ 41,432         | \$ 58,203           | \$ 346,524          |
| Year 10      | \$ 104,221          | \$ 15,668         | \$ 20,564         | \$ 140,453          | \$ 147,605          | \$ 26,593         | \$ 38,803         | \$ 213,001          | \$ 104,221          | \$ 147,605          | \$ 42,261         | \$ 59,367           | \$ 353,454          |
| Year 11      | \$ 106,306          | \$ 15,982         | \$ 20,975         | \$ 143,262          | \$ 150,557          | \$ 27,125         | \$ 39,579         | \$ 217,261          | \$ 106,306          | \$ 150,557          | \$ 43,106         | \$ 60,554           | \$ 360,523          |
| Year 12      | \$ 108,432          | \$ 16,301         | \$ 21,395         | \$ 146,128          | \$ 153,568          | \$ 27,667         | \$ 40,371         | \$ 221,606          | \$ 108,432          | \$ 153,568          | \$ 43,968         | \$ 61,765           | \$ 367,734          |
| Year 13      | \$ 110,601          | \$ 16,627         | \$ 21,823         | \$ 149,050          | \$ 156,640          | \$ 28,220         | \$ 41,178         | \$ 226,038          | \$ 110,601          | \$ 156,640          | \$ 44,848         | \$ 63,000           | \$ 375,088          |
| Year 14      | \$ 112,813          | \$ 16,960         | \$ 22,259         | \$ 152,031          | \$ 159,773          | \$ 28,785         | \$ 42,001         | \$ 230,559          | \$ 112,813          | \$ 159,773          | \$ 45,745         | \$ 64,260           | \$ 382,590          |
| Year 15      | \$ 115,069          | \$ 17,299         | \$ 22,704         | \$ 155,072          | \$ 162,968          | \$ 29,361         | \$ 42,842         | \$ 235,170          | \$ 115,069          | \$ 162,968          | \$ 46,659         | \$ 65,546           | \$ 390,242          |
| Year 16      | \$ 117,370          | \$ 17,645         | \$ 23,158         | \$ 158,173          | \$ 166,227          | \$ 29,948         | \$ 43,698         | \$ 239,873          | \$ 117,370          | \$ 166,227          | \$ 47,593         | \$ 66,857           | \$ 398,047          |
| Year 17      | \$ 119,718          | \$ 17,998         | \$ 23,621         | \$ 161,337          | \$ 169,552          | \$ 30,547         | \$ 44,572         | \$ 244,671          | \$ 119,718          | \$ 169,552          | \$ 48,545         | \$ 68,194           | \$ 406,008          |
| Year 18      | \$ 122,112          | \$ 18,358         | \$ 24,094         | \$ 164,564          | \$ 172,943          | \$ 31,158         | \$ 45,464         | \$ 249,564          | \$ 122,112          | \$ 172,943          | \$ 49,515         | \$ 69,558           | \$ 414,128          |
| Year 19      | \$ 124,554          | \$ 18,725         | \$ 24,576         | \$ 167,855          | \$ 176,402          | \$ 31,781         | \$ 46,373         | \$ 254,556          | \$ 124,554          | \$ 176,402          | \$ 50,506         | \$ 70,949           | \$ 422,410          |
| Year 20      | \$ 127,045          | \$ 19,099         | \$ 25,067         | \$ 171,212          | \$ 179,930          | \$ 32,416         | \$ 47,301         | \$ 259,647          | \$ 127,045          | \$ 179,930          | \$ 51,516         | \$ 72,368           | \$ 430,859          |
| <b>Total</b> | <b>\$ 2,118,919</b> | <b>\$ 318,549</b> | <b>\$ 418,082</b> | <b>\$ 2,855,551</b> | <b>\$ 3,000,953</b> | <b>\$ 540,655</b> | <b>\$ 788,900</b> | <b>\$ 4,330,507</b> | <b>\$ 2,118,919</b> | <b>\$ 3,000,953</b> | <b>\$ 859,205</b> | <b>\$ 1,206,982</b> | <b>\$ 7,186,059</b> |

### PILOT Payments with the Project

To calculate the payments that would occur under the presumed 20-year PILOT, we first calculate the equivalent taxable AV for each year under the terms of the presumed PILOT. As noted above, the presumed PILOT payment would be based on the current AV of the Site, plus a phased-in portion of the improvements to the Site, starting a 0% in Year 1 and ending at 95% in Year 20, after which the PILOT would terminate and the Site would pay full property taxes. We show the results of these calculations in the table below.

PILOT-Equivalent Taxable Assessed Value

| Year    | Parcels B & C |                  |                    |                             | Parcel D   |                  |                    |                             |
|---------|---------------|------------------|--------------------|-----------------------------|------------|------------------|--------------------|-----------------------------|
|         | Current AV    | % Value Subject* | Improv. Taxable AV | Total Equivalent Taxable AV | Current AV | % Value Subject* | Improv. Taxable AV | Total Equivalent Taxable AV |
| Year 1  | \$ 28,891     | 0%               | \$ -               | \$ 28,891                   | \$ 49,035  | 0%               | \$ -               | \$ 49,035                   |
| Year 2  | \$ 28,891     | 5%               | \$ 41,613          | \$ 70,504                   | \$ 49,035  | 5%               | \$ 42,010          | \$ 91,045                   |
| Year 3  | \$ 28,891     | 10%              | \$ 83,226          | \$ 112,117                  | \$ 49,035  | 10%              | \$ 84,019          | \$ 133,054                  |
| Year 4  | \$ 28,891     | 15%              | \$ 124,839         | \$ 153,730                  | \$ 49,035  | 15%              | \$ 126,029         | \$ 175,064                  |
| Year 5  | \$ 28,891     | 20%              | \$ 166,452         | \$ 195,343                  | \$ 49,035  | 20%              | \$ 168,039         | \$ 217,074                  |
| Year 6  | \$ 28,891     | 25%              | \$ 208,064         | \$ 236,955                  | \$ 49,035  | 25%              | \$ 210,048         | \$ 259,083                  |
| Year 7  | \$ 28,891     | 30%              | \$ 249,677         | \$ 278,568                  | \$ 49,035  | 30%              | \$ 252,058         | \$ 301,093                  |
| Year 8  | \$ 28,891     | 35%              | \$ 291,290         | \$ 320,181                  | \$ 49,035  | 35%              | \$ 294,067         | \$ 343,102                  |
| Year 9  | \$ 28,891     | 40%              | \$ 332,903         | \$ 361,794                  | \$ 49,035  | 40%              | \$ 336,077         | \$ 385,112                  |
| Year 10 | \$ 28,891     | 45%              | \$ 374,516         | \$ 403,407                  | \$ 49,035  | 45%              | \$ 378,087         | \$ 427,122                  |
| Year 11 | \$ 28,891     | 50%              | \$ 416,129         | \$ 445,020                  | \$ 49,035  | 50%              | \$ 420,096         | \$ 469,131                  |
| Year 12 | \$ 28,891     | 55%              | \$ 457,742         | \$ 486,633                  | \$ 49,035  | 55%              | \$ 462,106         | \$ 511,141                  |
| Year 13 | \$ 28,891     | 60%              | \$ 499,355         | \$ 528,246                  | \$ 49,035  | 60%              | \$ 504,116         | \$ 553,151                  |
| Year 14 | \$ 28,891     | 65%              | \$ 540,968         | \$ 569,859                  | \$ 49,035  | 65%              | \$ 546,125         | \$ 595,160                  |
| Year 15 | \$ 28,891     | 70%              | \$ 582,581         | \$ 611,472                  | \$ 49,035  | 70%              | \$ 588,135         | \$ 637,170                  |
| Year 16 | \$ 28,891     | 75%              | \$ 624,193         | \$ 653,084                  | \$ 49,035  | 75%              | \$ 630,145         | \$ 679,180                  |
| Year 17 | \$ 28,891     | 80%              | \$ 665,806         | \$ 694,697                  | \$ 49,035  | 80%              | \$ 672,154         | \$ 721,189                  |
| Year 18 | \$ 28,891     | 85%              | \$ 707,419         | \$ 736,310                  | \$ 49,035  | 85%              | \$ 714,164         | \$ 763,199                  |
| Year 19 | \$ 28,891     | 90%              | \$ 749,032         | \$ 777,923                  | \$ 49,035  | 90%              | \$ 756,173         | \$ 805,208                  |
| Year 20 | \$ 28,891     | 95%              | \$ 790,645         | \$ 819,536                  | \$ 49,035  | 95%              | \$ 798,183         | \$ 847,218                  |

\*The percentage of improvement value subject to tax.

To calculate the PILOT payments, we apply the "Equivalent Taxable AV" from the table on the previous page to the estimated tax rates for each year of the analysis. The table below shows the results of this calculation. Over course of the 20-year PILOT, the Site would generate a total of \$33.1 million for the Longwood CSD, \$29.1 million for the South Country CSD, \$10.2 million for the County, and \$14.2 million for the Town.

PILOT Payments with Project

| Year         | Parcels B & C        |                     |                     |                      | Parcel D             |                     |                     |                      | Total                |                      |                      |                      |                      |
|--------------|----------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|              | Longwood CSD         | County              | Town                | Total                | South Country CSD    | County              | Town                | Total                | South Country        |                      | County               | Town                 | Total                |
|              |                      |                     |                     |                      |                      |                     |                     |                      | Longwood CSD         | CSD                  |                      |                      |                      |
| Year 1       | \$ 87,208            | \$ 13,110           | \$ 17,207           | \$ 117,525           | \$ 123,509           | \$ 22,252           | \$ 32,469           | \$ 178,229           | \$ 87,208            | \$ 123,509           | \$ 35,362            | \$ 49,675            | \$ 295,755           |
| Year 2       | \$ 217,073           | \$ 32,634           | \$ 42,831           | \$ 292,537           | \$ 233,910           | \$ 42,141           | \$ 61,491           | \$ 337,542           | \$ 217,073           | \$ 233,910           | \$ 74,775            | \$ 104,321           | \$ 630,079           |
| Year 3       | \$ 352,098           | \$ 52,933           | \$ 69,472           | \$ 474,503           | \$ 348,677           | \$ 62,818           | \$ 91,661           | \$ 503,156           | \$ 352,098           | \$ 348,677           | \$ 115,751           | \$ 161,133           | \$ 977,659           |
| Year 4       | \$ 492,437           | \$ 74,031           | \$ 97,162           | \$ 663,631           | \$ 467,941           | \$ 84,305           | \$ 123,014          | \$ 675,259           | \$ 492,437           | \$ 467,941           | \$ 158,336           | \$ 220,176           | \$ 1,338,890         |
| Year 5       | \$ 638,249           | \$ 95,952           | \$ 125,932          | \$ 860,133           | \$ 591,836           | \$ 106,626          | \$ 155,584          | \$ 854,045           | \$ 638,249           | \$ 591,836           | \$ 202,578           | \$ 281,516           | \$ 1,714,179         |
| Year 6       | \$ 789,697           | \$ 118,720          | \$ 155,814          | \$ 1,064,231         | \$ 720,500           | \$ 129,806          | \$ 189,407          | \$ 1,039,713         | \$ 789,697           | \$ 720,500           | \$ 248,526           | \$ 345,222           | \$ 2,103,943         |
| Year 7       | \$ 946,947           | \$ 142,360          | \$ 186,841          | \$ 1,276,148         | \$ 854,073           | \$ 153,871          | \$ 224,521          | \$ 1,232,466         | \$ 946,947           | \$ 854,073           | \$ 296,231           | \$ 411,363           | \$ 2,508,613         |
| Year 8       | \$ 1,110,171         | \$ 166,898          | \$ 219,047          | \$ 1,496,116         | \$ 992,702           | \$ 178,846          | \$ 260,964          | \$ 1,432,512         | \$ 1,110,171         | \$ 992,702           | \$ 345,745           | \$ 480,011           | \$ 2,928,628         |
| Year 9       | \$ 1,279,545         | \$ 192,361          | \$ 252,466          | \$ 1,724,372         | \$ 1,136,533         | \$ 204,759          | \$ 298,775          | \$ 1,640,068         | \$ 1,279,545         | \$ 1,136,533         | \$ 397,121           | \$ 551,242           | \$ 3,364,440         |
| Year 10      | \$ 1,455,250         | \$ 218,776          | \$ 287,134          | \$ 1,961,161         | \$ 1,285,721         | \$ 231,637          | \$ 337,994          | \$ 1,855,353         | \$ 1,455,250         | \$ 1,285,721         | \$ 450,413           | \$ 625,129           | \$ 3,816,514         |
| Year 11      | \$ 1,637,472         | \$ 246,171          | \$ 323,088          | \$ 2,206,731         | \$ 1,440,422         | \$ 259,508          | \$ 378,663          | \$ 2,078,593         | \$ 1,637,472         | \$ 1,440,422         | \$ 505,679           | \$ 701,751           | \$ 4,285,324         |
| Year 12      | \$ 1,826,400         | \$ 274,573          | \$ 360,366          | \$ 2,461,339         | \$ 1,600,797         | \$ 288,402          | \$ 420,823          | \$ 2,310,021         | \$ 1,826,400         | \$ 1,600,797         | \$ 562,975           | \$ 781,188           | \$ 4,771,360         |
| Year 13      | \$ 2,022,231         | \$ 304,014          | \$ 399,005          | \$ 2,725,249         | \$ 1,767,011         | \$ 318,347          | \$ 464,517          | \$ 2,549,875         | \$ 2,022,231         | \$ 1,767,011         | \$ 622,360           | \$ 863,522           | \$ 5,275,124         |
| Year 14      | \$ 2,225,164         | \$ 334,522          | \$ 439,045          | \$ 2,998,731         | \$ 1,939,232         | \$ 349,374          | \$ 509,791          | \$ 2,798,398         | \$ 2,225,164         | \$ 1,939,232         | \$ 683,896           | \$ 948,837           | \$ 5,797,129         |
| Year 15      | \$ 2,435,405         | \$ 366,129          | \$ 480,528          | \$ 3,282,062         | \$ 2,117,636         | \$ 381,516          | \$ 556,691          | \$ 3,055,843         | \$ 2,435,405         | \$ 2,117,636         | \$ 747,644           | \$ 1,037,219         | \$ 6,337,905         |
| Year 16      | \$ 2,653,167         | \$ 398,866          | \$ 523,494          | \$ 3,575,527         | \$ 2,302,400         | \$ 414,803          | \$ 605,262          | \$ 3,322,466         | \$ 2,653,167         | \$ 2,302,400         | \$ 813,669           | \$ 1,128,757         | \$ 6,897,993         |
| Year 17      | \$ 2,878,664         | \$ 432,766          | \$ 567,987          | \$ 3,879,417         | \$ 2,493,708         | \$ 449,269          | \$ 655,554          | \$ 3,598,531         | \$ 2,878,664         | \$ 2,493,708         | \$ 882,036           | \$ 1,223,541         | \$ 7,477,949         |
| Year 18      | \$ 3,112,120         | \$ 467,863          | \$ 614,050          | \$ 4,194,033         | \$ 2,691,747         | \$ 484,948          | \$ 707,615          | \$ 3,884,311         | \$ 3,112,120         | \$ 2,691,747         | \$ 952,811           | \$ 1,321,665         | \$ 8,078,344         |
| Year 19      | \$ 3,353,763         | \$ 504,191          | \$ 661,729          | \$ 4,519,682         | \$ 2,896,711         | \$ 521,875          | \$ 761,496          | \$ 4,180,082         | \$ 3,353,763         | \$ 2,896,711         | \$ 1,026,065         | \$ 1,423,225         | \$ 8,699,764         |
| Year 20      | \$ 3,603,827         | \$ 541,784          | \$ 711,068          | \$ 4,856,679         | \$ 3,108,796         | \$ 560,084          | \$ 817,250          | \$ 4,486,130         | \$ 3,603,827         | \$ 3,108,796         | \$ 1,101,868         | \$ 1,528,318         | \$ 9,342,809         |
| <b>Total</b> | <b>\$ 33,116,887</b> | <b>\$ 4,978,652</b> | <b>\$ 6,534,269</b> | <b>\$ 44,629,808</b> | <b>\$ 29,113,862</b> | <b>\$ 5,245,188</b> | <b>\$ 7,653,543</b> | <b>\$ 42,012,593</b> | <b>\$ 33,116,887</b> | <b>\$ 29,113,862</b> | <b>\$ 10,223,840</b> | <b>\$ 14,187,812</b> | <b>\$ 86,642,401</b> |



Increase in Property Tax Revenue

Because we want to isolate only the *increase* in revenue to the various taxing jurisdictions that result from the Project, we subtract the "Property Taxes Without the Project" from the estimated "PILOT Payments with Project." The table to the right shows that, if the Project moves forward, the Longwood CSD will collect \$31 million *more* in PILOT payments than property taxes over the next 20 years. The figure for the South Country CSD is \$26.1 million, the County's is \$9.4 million, and the Town's is \$13.0 million.

Increase in Property Tax Revenue

| Year         | All Parcels          |                      |                     |                      |                      |
|--------------|----------------------|----------------------|---------------------|----------------------|----------------------|
|              | Longwood CSD         | South Country CSD    | County              | Town                 | Total                |
| Year 1       | \$ -                 | \$ -                 | \$ -                | \$ -                 | \$ -                 |
| Year 2       | \$ 128,121           | \$ 107,930           | \$ 38,706           | \$ 53,652            | \$ 328,410           |
| Year 3       | \$ 261,367           | \$ 220,178           | \$ 78,960           | \$ 109,451           | \$ 669,956           |
| Year 4       | \$ 399,892           | \$ 336,872           | \$ 120,809          | \$ 167,460           | \$ 1,025,033         |
| Year 5       | \$ 543,853           | \$ 458,145           | \$ 164,301          | \$ 227,746           | \$ 1,394,044         |
| Year 6       | \$ 693,412           | \$ 584,135           | \$ 209,483          | \$ 290,376           | \$ 1,777,407         |
| Year 7       | \$ 848,736           | \$ 714,982           | \$ 256,407          | \$ 355,420           | \$ 2,175,546         |
| Year 8       | \$ 1,009,996         | \$ 850,828           | \$ 305,125          | \$ 422,950           | \$ 2,588,899         |
| Year 9       | \$ 1,177,367         | \$ 991,823           | \$ 355,688          | \$ 493,039           | \$ 3,017,917         |
| Year 10      | \$ 1,351,029         | \$ 1,138,116         | \$ 408,152          | \$ 565,762           | \$ 3,463,060         |
| Year 11      | \$ 1,531,166         | \$ 1,289,865         | \$ 462,573          | \$ 641,197           | \$ 3,924,801         |
| Year 12      | \$ 1,717,968         | \$ 1,447,229         | \$ 519,007          | \$ 719,423           | \$ 4,403,627         |
| Year 13      | \$ 1,911,630         | \$ 1,610,371         | \$ 577,513          | \$ 800,522           | \$ 4,900,035         |
| Year 14      | \$ 2,112,351         | \$ 1,779,460         | \$ 638,152          | \$ 884,576           | \$ 5,414,539         |
| Year 15      | \$ 2,320,337         | \$ 1,954,668         | \$ 700,985          | \$ 971,673           | \$ 5,947,663         |
| Year 16      | \$ 2,535,796         | \$ 2,136,173         | \$ 766,076          | \$ 1,061,900         | \$ 6,499,946         |
| Year 17      | \$ 2,758,947         | \$ 2,324,156         | \$ 833,491          | \$ 1,155,347         | \$ 7,071,941         |
| Year 18      | \$ 2,990,008         | \$ 2,518,804         | \$ 903,296          | \$ 1,252,108         | \$ 7,664,216         |
| Year 19      | \$ 3,229,209         | \$ 2,720,309         | \$ 975,560          | \$ 1,352,276         | \$ 8,277,353         |
| Year 20      | \$ 3,476,782         | \$ 2,928,866         | \$ 1,050,353        | \$ 1,455,951         | \$ 8,911,951         |
| <b>Total</b> | <b>\$ 30,997,967</b> | <b>\$ 26,112,910</b> | <b>\$ 9,364,636</b> | <b>\$ 12,980,829</b> | <b>\$ 79,456,342</b> |

### Sales Tax Revenue

As per the economic impact analysis, we anticipate approximately \$124.4 million in total earnings during the construction phase of the Project. We assume 70% of those earnings will be spent in Suffolk County and 25% of that spending amount will be subject to the sales tax, yielding \$21.8 million in taxable sales within the County.

Therefore, applying the County's sales tax rate of 4.25%, we conclude that the construction phase earnings will lead to \$925,061 in sales tax revenue for the County.

Likewise, we estimated between \$77.3 million and \$96.6 million in total new earnings in Year 1 for the jobs associated with the operation phase of the Project. We use the midpoint of those figures, or \$87.0 million, and again assume 70% of earnings will be spent in the County and 25% of those will be on items subject to the sales tax, yielding \$15.2 million in taxable sales.

Applying the County's sales tax rate of 4.5%, we arrive at \$646,892 in sales tax revenue for the County in Year 1 of the analysis. We then applied an escalation factor of 2% per year to those taxable sales over the presumed 20-year PILOT agreement to arrive at total sales tax revenue related to the operation phase of the Project of \$15.7 million.

#### County Sales Tax Revenue - Construction Phase

| Line                        | Value         |
|-----------------------------|---------------|
| Total New Earnings          | \$124,377,933 |
| % Spent in County           | 70%           |
| \$ Spent in County          | \$87,064,553  |
| % Taxable                   | 25%           |
| \$ Taxable                  | \$21,766,138  |
| County Sales Tax Rate       | 4.25%         |
| \$ County Sales Tax Revenue | \$925,061     |

Source: Developer, MRB

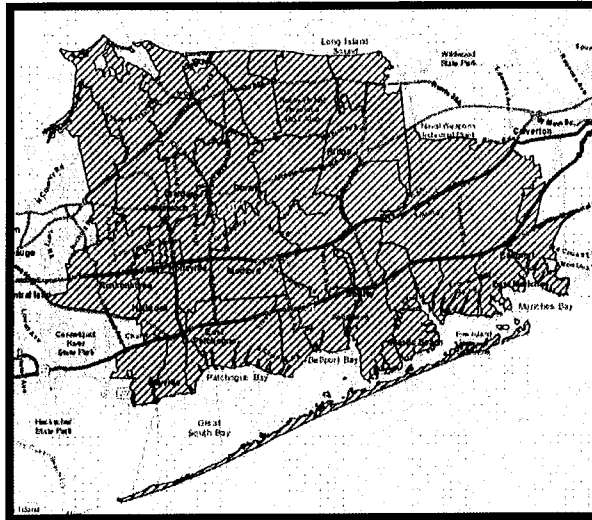
#### County Sales Tax Revenue - Operation Phase

| Line                                       | Value               |
|--|---------------------|
| Total New Earnings - Year 1*               | \$86,977,128        |
| % Spent in County                          | 70%                 |
| \$ Spent in County                         | \$60,883,989        |
| % Taxable                                  | 25%                 |
| \$ Taxable                                 | \$15,220,997        |
| County Sales Tax Rate                      | 4.25%               |
| \$ County Sales Tax Revenue - Year 1       | \$646,892           |
| <b>Total Sales Tax Rev. - Years 1-20**</b> | <b>\$15,717,784</b> |

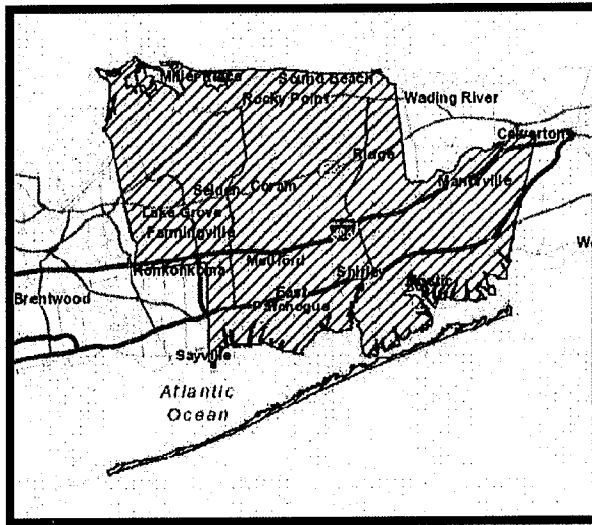
Source: MRB. \*Year 1 earnings are the midpoint earnings between the "High Case" and "Low Case" \*\*Escalated at 2% per year.

# Appendix A – Town ZIP Codes

36 ZIP Codes of the Town of Brookhaven



Town of Brookhaven



| ZIP   | Description                                    |
|-------|--|
| 11705 | Bayport, NY (in Suffolk county)                |
| 11713 | Bellport, NY (in Suffolk county)               |
| 11715 | Blue Point, NY (in Suffolk county)             |
| 11719 | Brookhaven, NY (in Suffolk county)             |
| 11727 | Coram, NY (in Suffolk county)                  |
| 11733 | East Setauket, NY (in Suffolk county)          |
| 11738 | Farmingville, NY (in Suffolk county)           |
| 11741 | Holbrook, NY (in Suffolk county)               |
| 11742 | Holtsville, NY (in Suffolk county)             |
| 11755 | Lake Grove, NY (in Suffolk county)             |
| 11763 | Medford, NY (in Suffolk county)                |
| 11764 | Miller Place, NY (in Suffolk county)           |
| 11766 | Mount Sinai, NY (in Suffolk county)            |
| 11772 | Patchogue, NY (in Suffolk county)              |
| 11776 | Port Jefferson Station, NY (in Suffolk county) |
| 11777 | Port Jefferson, NY (in Suffolk county)         |
| 11778 | Rocky Point, NY (in Suffolk county)            |
| 11779 | Ronkonkoma, NY (in Suffolk county)             |
| 11782 | Sayville, NY (in Suffolk county)               |
| 11784 | Selden, NY (in Suffolk county)                 |
| 11786 | Shoreham, NY (in Suffolk county)               |
| 11789 | Sound Beach, NY (in Suffolk county)            |
| 11790 | Stony Brook, NY (in Suffolk county)            |
| 11934 | Center Moriches, NY (in Suffolk county)        |
| 11940 | East Moriches, NY (in Suffolk county)          |
| 11941 | Eastport, NY (in Suffolk county)               |
| 11949 | Manorville, NY (in Suffolk county)             |
| 11950 | Mastic, NY (in Suffolk county)                 |
| 11951 | Mastic Beach, NY (in Suffolk county)           |
| 11953 | Middle Island, NY (in Suffolk county)          |
| 11955 | Moriches, NY (in Suffolk county)               |
| 11960 | Remsenburg, NY (in Suffolk county)             |
| 11961 | Ridge, NY (in Suffolk county)                  |
| 11967 | Shirley, NY (in Suffolk county)                |
| 11973 | Upton, NY (in Suffolk county)                  |
| 11980 | Yaphank, NY (in Suffolk county)                |

# Appendix B – Representative Tax Bills

Property S<sub>C</sub>TM Number: 0200705000100040001

## STATEMENT OF TAXES: 2020-2021

OWNER NAME: SILLS ROAD REALTY LLC  
STAR SAVINGS:

PHYSICAL ADDRESS: PLEASANT ST  
SCTM: 0200-705.00-01.00-040.001  
ITEM NUMBER: 2401811  
CURRENT AS OF: 1618295964000  
SCHOOL PHONE: 631-345-2782

LAND ASSESSMENT  
810

FULL ASSESSED VALUE  
810

UNIFORM %  
WHICH IS 0.79% of

FULL VALUE  
102,531

| LEVY DESCRIPTION                        | TAXABLE VALUE | TAX RATE PER 100 | TAX AMOUNT W/ EXEMPTIONS | TAX AMOUNT W/O EXEMPTIONS |
|---|---------------|------------------|--------------------------|---------------------------|
| <b>School Tax</b>                       |               |                  |                          |                           |
| <b>74.2% OF TOTAL BILL</b>              |               |                  |                          |                           |
| SCHOOL DISTRICTS - LONGWOOD CSD         | 810           | 286.958          | \$2,324.36               | \$2,324.36                |
| LIBRARY DISTRICTS - LONGWOOD CSD        | 810           | 14.893           | \$120.63                 | \$120.63                  |
| <b>County Tax</b>                       |               |                  |                          |                           |
| <b>11.16% OF TOTAL BILL</b>             |               |                  |                          |                           |
| COUNTY OF SUFFOLK                       | 810           | 2.894            | \$23.44                  | \$23.44                   |
| COUNTY OF SUFFOLK - POLICE              | 810           | 42.485           | \$344.13                 | \$344.13                  |
| <b>Town Tax</b>                         |               |                  |                          |                           |
| <b>6.02% OF TOTAL BILL</b>              |               |                  |                          |                           |
| TOWN - TOWN WIDE FUND                   | 810           | 5.836            | \$47.27                  | \$47.27                   |
| HIGHWAY - TOWN WIDE FUND                | 810           | 1.564            | \$12.67                  | \$12.67                   |
| TOWN - PART TOWN FUND                   | 810           | 2                | \$16.20                  | \$16.20                   |
| HIGHWAY - PART TOWN FUND / SNOW REMOVAL | 810           | 15.097           | \$122.29                 | \$122.29                  |
| <b>Other Taxes</b>                      |               |                  |                          |                           |
| <b>8.62% OF TOTAL BILL</b>              |               |                  |                          |                           |
| NEW YORK STATE MTA TAX                  | 810           | .142             | \$1.15                   | \$1.15                    |
| OPEN SPACE PRESERVATION                 | 810           | 2.207            | \$17.88                  | \$17.88                   |
| FIRE DISTRICTS - YAPHANK                | 810           | 27.602           | \$223.58                 | \$223.58                  |
| LIGHTING DISTRICTS - BROOKHAVEN         | 810           | 1.201            | \$9.73                   | \$9.73                    |
| REAL PROPERTY TAX LAW                   | 810           | 3.008            | \$24.36                  | \$24.36                   |
| OUT OF COUNTY TUITION                   | 810           | .691             | \$5.60                   | \$5.60                    |
| SUFFOLK COUNTY COMMUNITY COLLEGE TAX    | 810           | .21              | \$1.70                   | \$1.70                    |
| <b>Total Tax Rate/Tax Amounts</b>       |               | <b>406.788</b>   | <b>\$3,294.99</b>        | <b>\$3,294.99</b>         |

**BILLED AMOUNTS**

1ST HALF: \$1,647.50 - 2ND HALF: \$1,647.49 - TOTAL: \$3,294.99

**PAYMENTS**

| Type | Process Date | RCPT | Pmt_Date   | Penalty | Amt Paid   | Payor                   | Operid |
|------|--------------|------|------------|---------|------------|-------------------------|--------|
| FN   | 01/14/2021   | NBIL | 01/11/2021 |         | \$1,647.50 | NEW YORK COMMUNITY BANK | N      |

🔍 Zoom to

Property SC TM Number: 0200815000100006002

**STATEMENT OF TAXES: 2020-2021**

OWNER NAME: NEW YORK SITE OPERATIONS LLC  
STAR SAVINGS:

PHYSICAL ADDRESS: ASTOR ST  
SCTM: 0200-815.00-01.00-006.002  
ITEM NUMBER: 3731094  
CURRENT AS OF: 1618295964000  
SCHOOL PHONE: 631-730-1501

LAND ASSESSMENT  
26,615

FULL ASSESSED VALUE  
27,815

UNIFORM %  
WHICH IS 0.79% of

FULL VALUE  
3,520,886

| LEVY DESCRIPTION                        | TAXABLE VALUE | TAX RATE PER 100 | TAX AMOUNT W/ EXEMPTIONS | TAX AMOUNT W/O EXEMPTIONS |
|---|---------------|------------------|--------------------------|---------------------------|
| <b>School Tax</b>                       |               |                  |                          |                           |
| <b>69.3% OF TOTAL BILL</b>              |               |                  | <b>\$70,060.42</b>       | <b>\$70,060.42</b>        |
| SCHOOL DISTRICTS - SOUTH COUNTRY CSD    | 27,815        | 238.63           | \$66,374.93              | \$66,374.93               |
| LIBRARY DISTRICTS - SOUTH COUNTRY CSD   | 27,815        | 13.25            | \$3,685.49               | \$3,685.49                |
| <b>County Tax</b>                       |               |                  |                          |                           |
| <b>12.48% OF TOTAL BILL</b>             |               |                  | <b>\$12,622.17</b>       | <b>\$12,622.17</b>        |
| COUNTY OF SUFFOLK                       | 27,815        | 2.894            | \$804.97                 | \$804.97                  |
| COUNTY OF SUFFOLK - POLICE              | 27,815        | 42.485           | \$11,817.20              | \$11,817.20               |
| <b>Town Tax</b>                         |               |                  |                          |                           |
| <b>6.74% OF TOTAL BILL</b>              |               |                  | <b>\$6,813.84</b>        | <b>\$6,813.84</b>         |
| TOWN - TOWN WIDE FUND                   | 27,815        | 5.836            | \$1,623.28               | \$1,623.28                |
| HIGHWAY - TOWN WIDE FUND                | 27,815        | 1.564            | \$435.03                 | \$435.03                  |
| TOWN - PART TOWN FUND                   | 27,815        | 2                | \$556.30                 | \$556.30                  |
| HIGHWAY - PART TOWN FUND / SNOW REMOVAL | 27,815        | 15.097           | \$4,199.23               | \$4,199.23                |
| <b>Other Taxes</b>                      |               |                  |                          |                           |
| <b>11.48% OF TOTAL BILL</b>             |               |                  | <b>\$11,603.87</b>       | <b>\$11,603.87</b>        |
| NEW YORK STATE MTA TAX                  | 27,815        | .142             | \$39.50                  | \$39.50                   |
| OPEN SPACE PRESERVATION                 | 27,815        | 2.207            | \$613.88                 | \$613.88                  |
| FIRE DISTRICTS - BROOKHAVEN             | 27,815        | 22.115           | \$6,151.29               | \$6,151.29                |
| LIGHTING DISTRICTS - BROOKHAVEN         | 27,815        | 1.201            | \$334.06                 | \$334.06                  |
| AMBULANCE DISTRICT - SOUTH COUNTRY      | 27,815        | 12.144           | \$3,377.85               | \$3,377.85                |
| REAL PROPERTY TAX LAW                   | 27,815        | 3.008            | \$836.68                 | \$836.68                  |
| OUT OF COUNTY TUITION                   | 27,815        | .691             | \$192.20                 | \$192.20                  |
| SUFFOLK COUNTY COMMUNITY COLLEGE TAX    | 27,815        | .21              | \$58.41                  | \$58.41                   |
| <b>Total Tax Rate/Tax Amounts</b>       |               | <b>363.474</b>   | <b>\$101,100.30</b>      | <b>\$101,100.30</b>       |

**BILLED AMOUNTS**  
1ST HALF: \$50,550.15 - 2ND HALF: \$50,550.15 - TOTAL: \$101,100.30

| Type | Process Date | RCPT | Pmt_Date   | Penalty | Amt Paid    | Payor                    | Operid |
|------|--------------|------|------------|---------|-------------|--------------------------|--------|
| FR   | 12/30/2020   | 0098 | 12/30/2020 |         | \$50,550.15 | WINTER BROS WASTE SYSTEM | 1      |

## Appendix C – List of Tax ID Numbers, AV, Rate and Taxes

List of Tax ID Numbers, AV, Rate and Taxes

| Parcel ID                   | AV       | Rate       | Taxes     | Parcel ID                   | AV               | Rate       | Taxes             |
|-----------------------------|----------|------------|-----------|-----------------------------|------------------|------------|-------------------|
| B 0200-663.00-03.00-029.001 | \$ 7,800 | \$ 406.788 | \$ 31,729 | C 0200-704.00-03.00-010.000 | \$ 75            | \$ 406.788 | \$ 305            |
| C 0200-663.00-03.00-003.000 | \$ 5     | \$ 406.788 | \$ 20     | C 0200-704.00-03.00-022.001 | \$ 835           | \$ 406.788 | \$ 3,397          |
| C 0200-663.00-03.00-010.001 | \$ 125   | \$ 406.788 | \$ 508    | C 0200-704.00-03.00-022.001 | \$ 835           | \$ 406.788 | \$ 3,397          |
| C 0200-663.00-03.00-007.001 | \$ 260   | \$ 406.788 | \$ 1,058  | C 0200-704.00-02.00-023.001 | \$ 1,225         | \$ 406.788 | \$ 4,983          |
| C 0200-663.00-03.00-018.001 | \$ 925   | \$ 406.788 | \$ 3,763  | C 0200-664.00-02.00-040.001 | \$ 460           | \$ 406.788 | \$ 1,871          |
| C 0200-705.00-01.00-032.001 | \$ 855   | \$ 406.788 | \$ 3,478  | C 0200-705.00-01.00-017.001 | \$ 860           | \$ 406.788 | \$ 3,498          |
| C 0200-663.00-03.00-025.003 | \$ 550   | \$ 406.788 | \$ 2,237  | C 0200-705.00-01.00-017.001 | \$ 860           | \$ 406.788 | \$ 3,498          |
| C 0200-663.00-03.00-026.000 | \$ 145   | \$ 406.788 | \$ 590    | C 0200-705.00-01.00-021.001 | \$ 200           | \$ 406.788 | \$ 814            |
| C 0200-664.00-02.00-023.001 | \$ 955   | \$ 406.788 | \$ 3,885  | C 0200-704.00-02.00-029.001 | \$ 1,630         | \$ 406.788 | \$ 6,631          |
| C 0200-664.00-02.00-017.001 | \$ 935   | \$ 406.788 | \$ 3,803  | C 0200-705.00-01.00-040.001 | \$ 810           | \$ 406.788 | \$ 3,295          |
| C 0200-664.00-02.00-029.001 | \$ 950   | \$ 406.788 | \$ 3,864  | C 0200-705.00-01.00-077.001 | \$ 180           | \$ 406.788 | \$ 732            |
| C 0200-664.00-02.00-008.001 | \$ 970   | \$ 406.788 | \$ 3,946  | C 0200-705.00-01.00-073.001 | \$ 840           | \$ 406.788 | \$ 3,417          |
| C 0200-664.00-02.00-002.000 | \$ 110   | \$ 406.788 | \$ 447    | C 0200-705.00-01.00-054.001 | \$ 841           | \$ 406.788 | \$ 3,421          |
| C 0200-664.00-02.00-033.001 | \$ 920   | \$ 406.788 | \$ 3,742  | C 0200-705.00-01.00-079.000 | \$ 80            | \$ 406.788 | \$ 325            |
| C 0200-664.00-02.00-053.001 | \$ 930   | \$ 406.788 | \$ 3,783  | C 0200-705.00-01.00-085.001 | \$ 280           | \$ 406.788 | \$ 1,139          |
| C 0200-664.00-02.00-044.001 | \$ 200   | \$ 406.788 | \$ 814    | C 0200-705.00-01.00-089.001 | \$ 250           | \$ 406.788 | \$ 1,017          |
| C 0200-664.00-02.00-035.001 | \$ 120   | \$ 406.788 | \$ 488    | C 0200-705.00-01.00-092.001 | \$ 140           | \$ 406.788 | \$ 570            |
| C 0200-664.00-02.00-037.000 | \$ 120   | \$ 406.788 | \$ 488    | C 0200-705.00-01.00-019.000 | \$ 140           | \$ 406.788 | \$ 570            |
| C 0200-663.00-03.00-012.007 | \$ 415   | \$ 406.788 | \$ 1,688  | C 0200-705.00-01.00-110.001 | \$ 95            | \$ 406.788 | \$ 386            |
| C 0200-664.00-02.00-042.001 | \$ 140   | \$ 406.788 | \$ 570    | D 0200-815.00-01.00-006.003 | \$ 10,045        | \$ 363.474 | \$ 36,511         |
| C 0200-664.00-02.00-059.000 | \$ 15    | \$ 406.788 | \$ 61     | D 0200-815.00-01.00-006.002 | \$ 27,815        | \$ 363.474 | \$ 101,100        |
| C 0200-664.00-02.00-057.000 | \$ 50    | \$ 406.788 | \$ 203    | D 0200-815.00-01.00-004.004 | \$ 11,175        | \$ 363.474 | \$ 40,618         |
| C 0200-704.00-03.00-006.001 | \$ 380   | \$ 406.788 | \$ 1,546  |                             |                  |            |                   |
| C 0200-704.00-03.00-009.001 | \$ 380   | \$ 406.788 | \$ 1,546  | <b>Total</b>                | <b>\$ 77,926</b> |            | <b>\$ 295,755</b> |