APPRAISAL REPORT

THE FLORENTINE HENDRICK
ELEMENTARY SCHOOL
5751 NEW HARTFORD STREET
TOWN OF BUTLER/VILLAGE OF WOLCOTT
WAYNE COUNTY, NEW YORK

PROPERTY OF
THE NORTH ROSE-WOLCOTT
CENTRAL SCHOOL DISTRICT

VALUATION DATE

December 15, 2015

PREPARED FOR

Mr. Stephen Vigliotti
School Superintendent
North Rose-Wolcott School District
11631 Salter Colvin Road
Wolcott, New York 14590

PREPARED BY

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Craig P. Schubmehl, NYS Cert
Stephen V. Ferrara, SRA

CERTIFICATE FOR: Mr. Stephen Vigliotti
School Superintendent
North Rose-Wolcott School District
11631 Salter Colvin Road
Wolcott, New York 14590

I, the undersigned, do hereby certify to the North Rose-Wolcott School District that I have personally inspected the property known as:

THE FLORENTINE HENDRICK
ELEMENTARY SCHOOL
5751 NEW HARTFORD STREET
TOWN OF BUTLER/VILLAGE OF WOLCOTT
WAYNE COUNTY, NEW YORK

To the best of my knowledge and belief, the statements of fact contained in this appraisal report, upon which the analyses, opinions and conclusions expressed herein are based, are true and correct, subject to the "General Assumptions and Limiting Conditions" included herein.

This appraisal report has been made in conformity with and is subject to the requirements of the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

I further certify to the North Rose-Wolcott School District that this report has been prepared in conformity with the Real Estate Appraisal guidelines as well as the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation. The appraisal assignment was not based on a requested minimum valuation, specific valuation or the approval of a loan.

Employment in and compensation for making this appraisal are in no way contingent upon the value reported, and I hereby certify that I have no present or contemplated future interest in the real estate that is the subject of this appraisal report. I have no personal interest or bias with respect to the subject matter of this appraisal report or the parties involved. The amount of my fee is not contingent upon reporting a predetermined value or upon the amount of the value estimate.

This appraisal report sets forth all of the assumptions and limiting conditions (imposed by the terms of the assignment or by the undersigned) affecting the analyses, opinions and conclusions contained in this report.

As of the date of this report, I, Robert G. Pogel, SRPA have completed the requirements under the continuing education program of the Appraisal Institute.

I, Robert G. Pogel, am New York State certified in the non-residential category, in accordance with Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 and the State laws and regulations of New York State.

No one other than the undersigned prepared the analysis, opinions or conclusions concerning real estate that are set forth in this appraisal.

It is my opinion that the market value of the subject property, as of the 15th day of December, 2015, was:

THREE HUNDRED SEVENTY-FIVE THOUSAND ($375,000) DOLLARS

It is further my opinion that the market value of the subject's 25.85 acres (if vacant), as of the 15th day of December, 2015, was:

ONE HUNDRED FIFTY-FIVE THOUSAND ($155,000) DOLLARS

Pogel, Schubmehl & Ferrara, LLC

Robert G. Pogel, SRPA
NYS Certified General Real Estate Appraiser
Certificate No. 46000009656

January 5, 2016

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GENERAL ASSUMPTIONS AND LIMITING CONDITIONS

No responsibility is assumed for the legal description, or legal matters and title to the property is assumed to be good and marketable unless otherwise stated.

The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.

Responsible ownership and competent property management are assumed.

The information furnished by others is believed to be reliable, however, no warranty is given for its accuracy.

All engineering is assumed to be correct. The plot plans and exhibits in this report are included only to assist the reader in visualizing the property.

It is assumed that there are no hidden or unapparent conditions of the property, sub-soil, or structures which would render it more or less valuable. No responsibility is assumed for such conditions or for engineering which may be required to discover them.

It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless non-compliance is stated, defined and considered in the appraisal report.

It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national governmental or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.

It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted within the report.

The distribution, if any, of the total valuation in this report between land and improvements applies only under the stated program of utilization. The separate allocations for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.

Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser and in any event only with proper written qualification and only in its entirety.

The appraiser herein by reason of this appraisal is not required to give further consultation, testimony, or be in attendance in court with reference to the property in question unless arrangements have been previously made.

GENERAL ASSUMPTIONS AND LIMITING CONDITIONS

Disclosure of the contents of this report is governed by the By-laws and regulations of the Appraisal Institute. Neither all nor any part of the contents of this report (especially any value conclusions as, or the identity of the appraiser) shall be disseminated to the public through advertising, public relations, news, sales or other media without the prior written consent and approval of the appraiser.

Unless otherwise stated in this report, the existence of hazardous substances, including without limitation asbestos, polychlorinated biphenyls, petroleum leakage or agricultural chemicals, which may or may not be present on the property, or other environmental conditions, were not called to the attention of nor did the appraiser become aware of such during the appraiser's inspection. The appraiser has no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraiser, however, is not qualified to test such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde, foam insulation, or other hazardous substances or environmental conditions, may affect the value of the property, the value estimated is predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, nor for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in the field of environmental impacts upon real estate if so desired.

Competency Provision of Uniform Standards of Professional Appraisal Practice:

No additional steps were necessary to comply with the competency provision of the USPAP as the undersigned has the necessary appraisal education and experience to complete the appraisal assignment.

Hypothetical Assumptions: None

Extraordinary Assumptions: None

Services on Property Within Past Five Years: The property was previously appraised as of December 1, 2011 for $950,000. As of the date of this appraisal, the appraiser relied on six sales as a basis of comparison. Three of the sales utilizes were located in the Rochester area. The sales that have been utilized in the present report offer a substantially superior basis of comparison with relatively minimal adjustments.

PURPOSE, USE AND DATE OF APPRAISAL:

The purpose of this appraisal is to estimate the market value of the subject property as of the date of inspection, on the 15th day of December, 2015. This report is to be used by the client for the purpose of determining market value anticipating a possible sale of said property.

DEFINITION OF MARKET VALUE:

Market value is defined as:

"the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, and knowledgeably, and assuming the price is not affected by undue stimulus.

Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- buyer and seller are typically motivated,
- both parties are well-informed or well-advised, and both acting in what they consider their own best interest,
- a reasonable time is allowed for exposure in the open market,
- payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."[1]

[1] Source: Rules and Regulations, *Federal Register*, Vol. 55, No. 165, Page 34696. Effective date 8/24/90.

PROPERTY RIGHTS APPRAISED:

Those rights accruing to and inherent in fee simple ownership. Fee simple estate is defined as "Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."[2]

INTENDED USERS:

The intended users of this report are Mr. Stephen Vigliotti, school superintendent for the North Rose-Wolcott central school district, other employees of the school district, as well as the undersigned appraiser.

SCOPE OF APPRAISAL:

The scope of the appraisal involves the process of collecting and reporting market data. The subject of this appraisal consists of a 25.85-acre parcel of land improved with a single-story school building constructed in 1955 with subsequent additions, containing a total of 61,550 square feet.

When considering market value, there are three approaches to value that may be utilized by appraisers. These approaches provide data from the market from different sources when all are available. They are commonly referred to as the Cost Approach, the Income Capitalization Approach and the Sales Comparison Approach.

Due to the age of the building improvements and speculation involved in estimating accrued depreciation, the appraiser has not utilized the Cost Approach. The Income Approach is not applicable due to the fact that the property is not currently capable of generating a sufficient income stream having continually been utilized as a public school. The only approach that has been utilized is the Sales Comparison Approach. In utilizing this approach, the appraiser has made a search in the marketplace for similar properties that have sold within the recent past. Several sales involving school buildings have been analyzed within this approach. The appraiser has also been requested to indicate the market value of the land as if vacant.

In addition to making an inspection of the subject property, the appraiser has also made an inspection of the comparable sales. All of the sales have been verified with one of the parties involved within the transaction, and the appraiser has examined deeds recorded in the County Clerk's Office.

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[2] *The Dictionary of Real Estate Appraisal*, Fifth Edition, Appraisal Institute, Chicago, IL, 2010

NEIGHBORHOOD ANALYSIS:

The Village of Wolcott is located in the southwest quadrant of the Town of Wolcott. Wolcott is a rural community with a population of 4,692 persons including 1,712 residing within the village.

The county seat for Wayne County is the Village of Lyons located in the southern sector of Wayne County. Wolcott is readily accessible from east to west by Route 104 which extends across the entire width of Wayne County. Route 89, a major north-south traffic artery, intersects with Route 104 a short distance east of the intersection of New Hartford Street with Route 104.

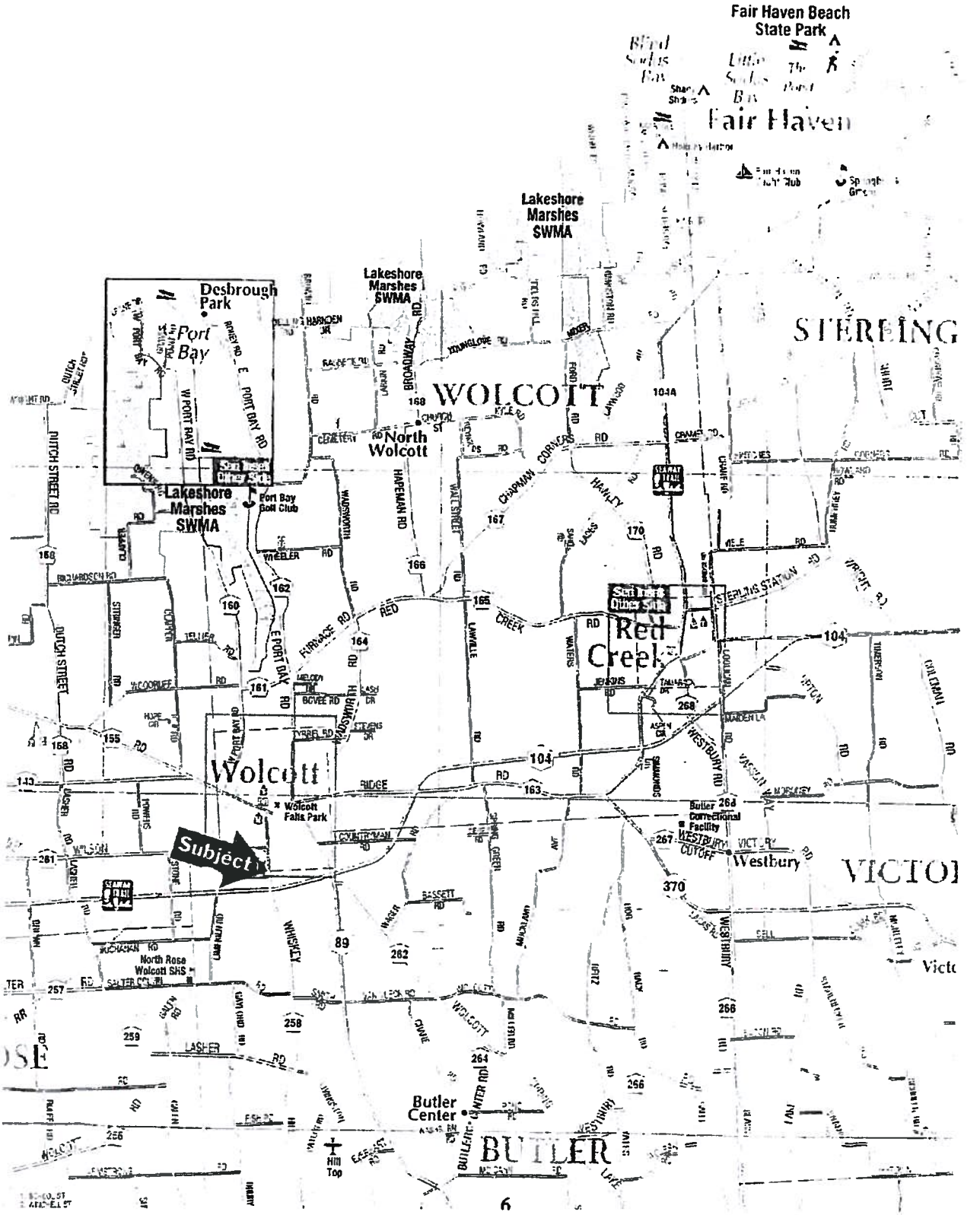
Area residents are served by two public school systems. The North Rose-Wolcott Central School District has an elementary school at 10456 Salter Road, the middle school at 5957 New Hartford Street in the village which is the subject of this appraisal, and the high school at 11631 Salter-Colvin Road. The Red Creek Central School District is located in Red Creek, and the area is also served by the Wayne-Finger Lakes BOCES in Newark. The Huron Head Start is located at 11359 Ridge Road in Wolcott.

Tourism is an important industry in the area due to the proximity to Lake Ontario. Sodus Bay Port and Fair Haven are lined with summer and year-round homes. The projection offered by the bays is a safe haven for boaters. Other attractions in the area include the Chimney Bluff State Park, the Seewe Trail and the Lake Ontario Wine Trail. The Montezuma Wildlife Refuge is located on Route 89 in the Town of Montezuma in Seneca County.

Agriculture is an important industry in the area with particular emphasis on raising apples due to the proximity to Lake Ontario which has a moderating effect on the weather, particularly in the spring. Other agricultural enterprises in the area include some dairy farming and raising cash crops such as corn, soy beans, wheat, and the like.

Shopping facilities for residents are available in the business district in Wolcott with major shopping centers located in Newark, Waterloo and Seneca Falls as well as in the City of Auburn to the southeast.

The subject property is located near the south boundary of the village near Route 104. In conclusion, I would like to point out the fact that there has been very little commercial or industrial development taking place within the area. Due to the current economic climate, the appraiser anticipates that the market will remain stable with little if any appreciation anticipated within the foreseeable future.


Fair Haven Beach State Park
Fair Haven
Lakeshore Marshes SWMA
Lakeshore Marshes SWMA
Desbrough Park
Port Bay
Lakeshore Marshes SWMA
Port Bay Golf Club
WOLCOTT
North Wolcott
STERLING
Red Creek
Wolcott
Wolcott Falls Park
Subject
Butler Correctional Facility
Westbury
VICTOR
North Rose Wolcott SHS
Butler Center
BUTLER
Hill Top

SITE ANALYSIS:

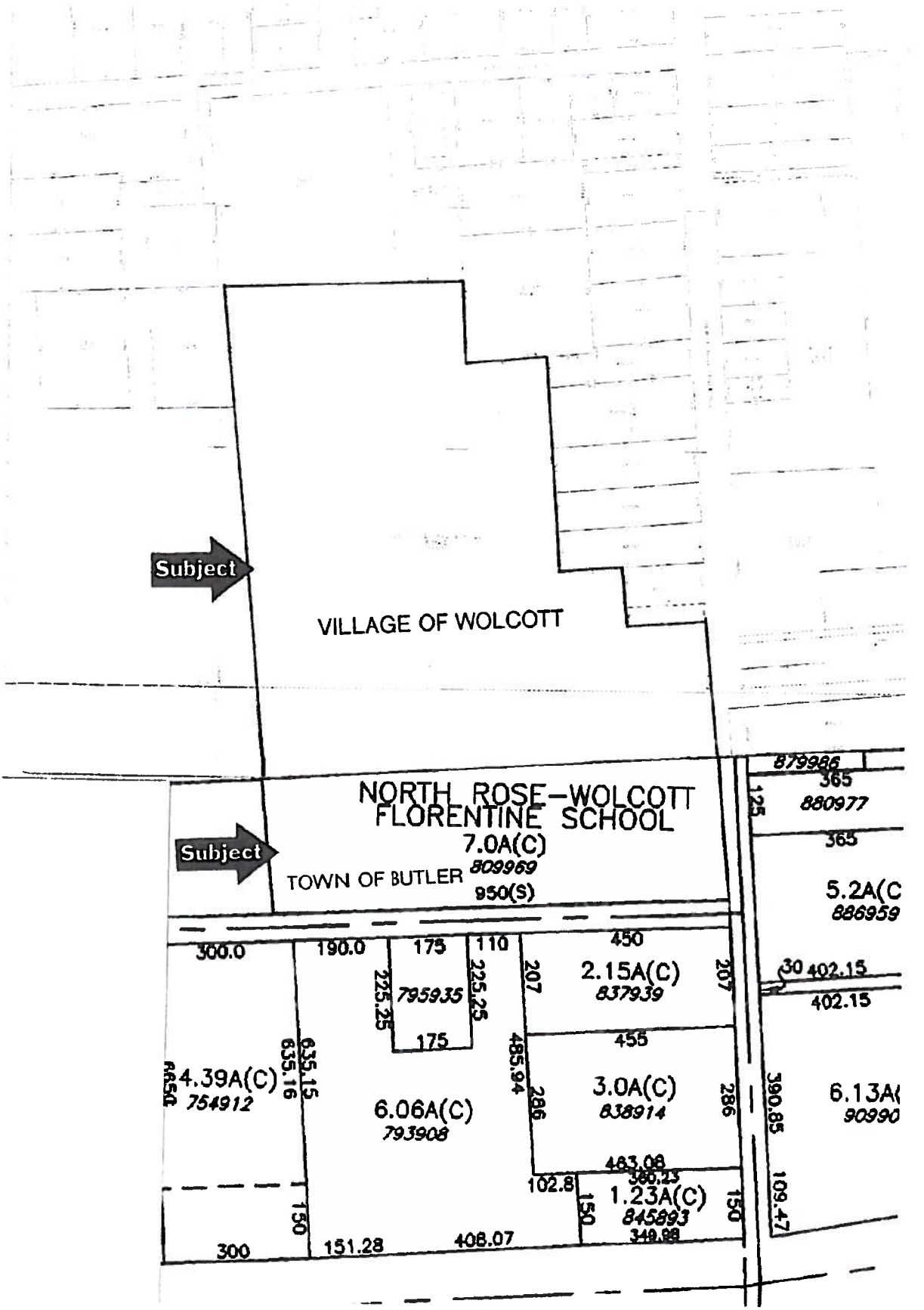
The subject property is identified by two parcels. The first is Map No. 75116-00-809969 consisting of a rectangular parcel of land located within the Town of Butler containing seven acres. The second parcel is contiguous and to the north identified by Map No. 75117-20-795023 containing 18.85 acres within the Village of Wolcott. As combined, the two parcels total 25.85 acres. The site contains 950 feet of frontage along the north side of Limekiln Road with over 500 feet of frontage along the west side of New Hartford Street.

The topography of the land is described as being generally level. The northerly section of the site is heavily wooded.

Site improvements consist of an access drive that extends off New Hartford Street with a paved parking area at the north end of the building and one at the south. The athletic field is located west of and north of the subject building.

Public services and utilities available to the property include gas, electric, telephone, water, sewer, and cable.

The appraiser has included a tax map on the following page that further describes the site.


Subject
VILLAGE OF WOLCOTT
Subject
NORTH ROSE-WOLCOTT
FLORENTINE SCHOOL
7.0A(C)
809969
TOWN OF BUTLER
950(S)
879986
365
880977
365
5.2A(C
886959
125
300.0
190.0
175
110
450
207
2.15A(C)
837939
207
30
402.15
402.15
225.25
795935
225.25
175
455
485.94
635.15
635.16
4.39A(C)
754912
6.06A(C)
793908
286
3.0A(C)
838914
286
390.85
6.13A(
90990
463.08
380.23
102.8
150
1.23A(C)
845893
150
150
109.47
300
151.28
408.07
349.98

BUILDING IMPROVEMENTS:

Building improvements consist of a single-story masonry elementary school building that was constructed around 1955 with subsequent additions in the 1960s and 1970s. The structure contains a gross building area of 61,550 square feet. The easterly wing has a central hall with classrooms along each side. Halls have wall-to-wall carpeting with tile on the walls to a height of four feet.

Typical classrooms within the structure has vaulted ceilings with composition block ceiling tile and suspended fluorescent fixtures. The former kindergarten rooms along the east wing have boys' and girls' powder rooms with adjoining doors for each classroom. This wing also has some small offices as well as a store room and a men's and ladies' powder room. The south wing of the building also has a central hall with classrooms. Some of the classrooms in this wing have drop ceilings with 2' x 2' panels. There is a boys' restroom and a girls' restroom that are full tile along the hall that leads northerly along the west side of the building.

The gymnasium has a stage at the south end together with two storage rooms on each side. The boys' and girls' locker rooms are located at the northwest corner of the gym. The westerly wing of the structure also has two sets of boys' and girls' restrooms with multi fixtures. Various classrooms are located along the east and west sides of the hall. The building also has some private offices including the former principal's office with a separate powder room and the former nurse's office, also containing a powder room.

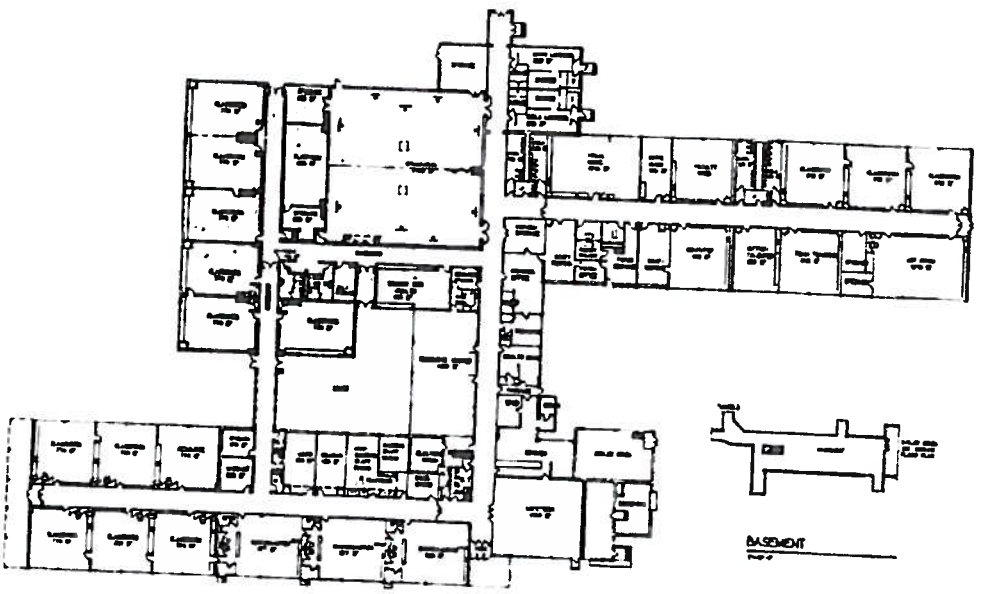
The structure has a full kitchen with a ceramic tile floor and an adjacent cafeteria. The cafeteria also features a walk-in freezer and cooler. There is a partial basement and mechanical room that contains two HB Smith gas-fired boilers, one that is reputedly around seven years old and the other one around 15 years old.

The exterior of the building has a brick veneer and windows are thermopane set in an aluminum frame. The structure has a rubber roof with evidence of some ruptures resulting in some water damage. Overall, the building is described as being in fair to average condition.

The appraiser has included a copy of the building plan on the following three pages that further describe the structure.

SQUARE FOOTAGE

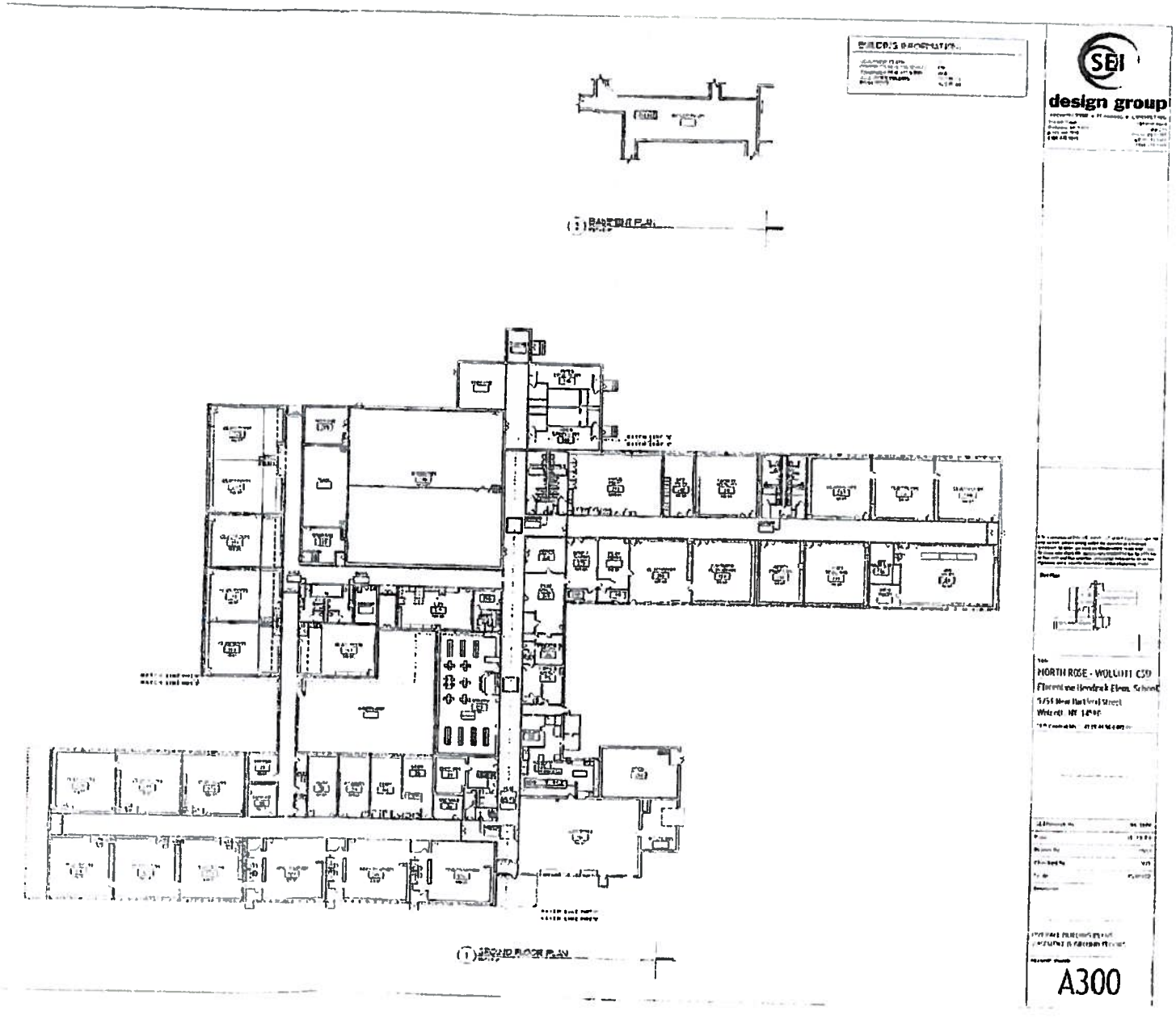
EXISTING	
BASEMENT	780 SF
GROUND FLOOR	51,500 SF
TOTAL	52,280 SF
ADDITION	11,070 SF
TEMP BLD REMOVAL	1,820 SF
TOTAL GFOSS	61,530 SF



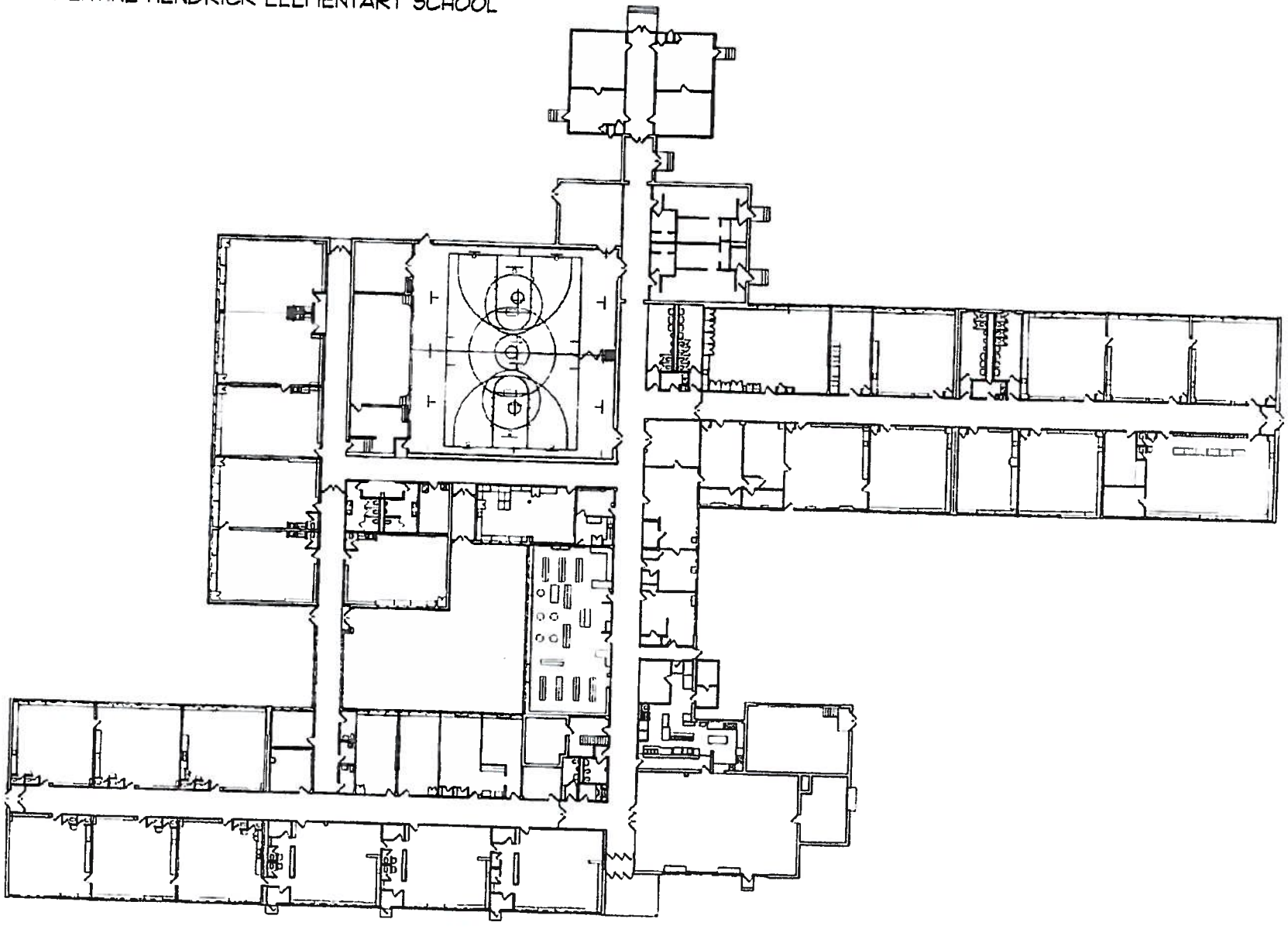
GROUND FLOOR

BASEMENT

FLORENTINE HENDRICK ELEMENTARY


design group
A300

FLORENTINE HENDRICK ELEMENTARY SCHOOL



CURRENT OWNERSHIP, OCCUPANCY AND SALES HISTORY:

Title to the subject property is reputedly vested in the North Rose-Wolcott Central School District. The appraiser has included a copy of the legal description in the addendum of this report. There have been no known sales or transfers involving the subject property during the past five years.

ZONING:

The Town of Butler is un-zoned. The land located within the Village of Wolcott is zoned Public Institution that permits institutional uses such as but not limited to schools. The appraiser had a conversation with Otis Vezzose, the code enforcement officer for the Village of Wolcott. It was his opinion that, due to the current market, the village would consider any reasonable use regarding re-development or reuse of this property.

ASSESSED VALUATION:

The subject property is identified by Map No. 75116-00-809969 comprising seven acres located within the Town of Butler. The parcel has a total assessed valuation of $420,000, of which $48,000 is allocated to the land. The second parcel is identified by Map No. 75117-20-795023 consisting of 18.85 acres located within the Village of Wolcott. This parcel has a total assessed valuation of $1,243,000, of which $101,700 is allocated to the land.

HIGHEST AND BEST USE:

Highest and best use is defined as "that reasonable and probable use that will support the highest present value, as defined, as of the effective date of the appraisal.

Alternatively, that use, from among reasonable, probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible, and which results in the highest land value.

The definition immediately above applies specifically to the highest and best use of land. It is to be recognized that in cases where a site has existing improvements on it, the highest and best use may very well be determined to be different from the existing use. The existing use will continue, however, unless and until land value in its highest and best use exceeds the total value of the property in its existing use.

Implied within these definitions is recognition of the contribution of that specific use to community environment or to community development goals in addition to wealth maximization of individual property owners. Also implied is that the determination of highest and best use results from the appraiser's judgment and analytical skill, i.e., that the use determined from analysis represents an opinion, not a fact to be found. In appraisal practice, the concept of highest and best use represents the premise upon which value is based. In the context of most probable selling price (market value) another appropriate term to reflect highest and best use would be most probable use. In the context of investment value an alternative term would be most profitable use."

In estimating highest and best use, a four-stage analysis is required:

1) Possible Use. What uses of the site are physically possible?
2) Permissible Use. What uses are legally permitted on the site based on zoning and deed restrictions?
3) Feasible Use. Among those physically possible and legally permissible uses, which are economically feasible by producing a net return to the owner of the site?
4) Highest and Best Use. Among the feasible uses, which use will produce the highest net return or the highest present value?[3]

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[3] Real Estate Appraisal Terminology compiled and edited by Byrl N. Boyce, Ph.D., Center for Real Estate and Urban Economic Studies, University of Connecticut. Sponsored by the Society of Real Estate Appraisers. 1984, Pages 126, 127.

Highest and Best Use as if Vacant:

The subject property consists of a rectangular parcel of land fronting along the northwest corner of New Hartford Street and Limekiln Road within the Town of Butler and Village of Wolcott. The site is enhanced by the fact that gas, electric, water, and sewer are available. The property is located just off the Route 104 corridor. Other commercial uses in the neighborhood between the subject property and Route 104 consist of a MacDonald's restaurant, a Fastrac convenience store with gas sales, and a Rite Aid drug store. There are also some other light commercial and industrial uses in the neighborhood. The property is also located one-half mile south of the business district of the Village of Wolcott.

Land located within the Town of Butler is un-zoned, and land located within the Village of Wolcott is zoned for institutional use. The appraiser had a conversation with the zoning officer for the village. It was his opinion that any reasonable use for the property would be considered by the village. Based upon these factors, it is the appraiser's opinion that the highest and best use of the subject property if vacant would be for a combination of uses that could include residential or light commercial.

Highest and Best Use as Improved:

As improved, the property consists of a 25.85-acre site located at the northwest corner of New Hartford Street and Limekiln Road, improved with a 61,550 square foot building originally constructed in the mid 1950s with subsequent additions. The property has been used as an elementary school known as the Florentine Hendrick School. The building has a functional layout for an elementary school with central halls and classrooms along each side. Many of the rooms used by the kindergarten children have a powder room for boys and girls between each room. Most of the plumbing fixtures are designed for small children. Basic plumbing is in place within the building. There are several additional powder rooms for the staff as well as two large restroom facilities for boys and girls plus a boys' and girls' locker room adjacent to the gym. The structure represents a facility that was originally built for a special use.

When considering possible uses for the building, given its size it is considered unlikely that there would be a market for continued use as a school in this area. When considering alternate uses, it would be necessary to make improvements to the structure so that it would be functional for some other use.

Other uses that have been considered are to convert the structure for residential use for senior housing or possibly low-income housing. The building would also be functional for conversion to medical use. A mixed-use proposal that could involve a combination of residential, office or medical use would also be another possibility.

It is therefore the opinion of the appraiser that the highest and best use as improved would be to convert the structure for some other use such as residential, institutional or a possible combination of those uses.

VALUATION:

COST APPROACH:

The Cost Approach has not been utilized in the valuation of the subject property.

INCOME APPROACH:

The Income Approach has not been utilized in the valuation of the subject property.

LAND VALUATION:

A separate land valuation for the subject's 25.85 acres has been included. A list of seven land sales is summarized on page 18. The first sale is an elongated parcel of land fronting along the east side of the Whiskey Hill Road and the south side of Route 104. The parcel comprises 9.85 acres of land that is covered with brush and small trees. Although the site has exposure along Route 104, access is available only from the Whiskey Hill Road. The grantee purchased the property with the intention of eventually developing the parcel commercially. To date, no development has taken place. The sale transpired in October of 2013 for $100,000 computing to $10,152 per acre.

Another land sale considered is property located on the west side of Sill Shore Road in the Village of Sodus Point and Town of Sodus. The 13.765-acre parcel was located at the end of the road and sold in April of 2013 for $105,000 or $7,628 per acre. The land was 50% wooded and sewers were available in that portion of the property located in the Village of Sodus Point. The grantee purchased the property for residential development.

Sale 3 is property at 6282 High Street in the Village of Wolcott consisting of 8.68 acres of residentially zoned land that was acquired in January of 2012 for $13,500 or $1,555 per acre. The land was heavily wooded and the purchaser constructed a single-family dwelling on the site.

Sale 4 was also located on High Street in the village comprising 6.438 acres of land purchased by an adjoining owner in March of 2010 for $14,000 or $2,240 per acre. The rectangular site contained 698 feet of frontage on the west side of High Street. The parcel was heavily wooded and the land slopes from the west side of the road.

Sale 5 is a 4.213-acre parcel of land located on the west side of John Street in the Village of Clyde. The property was acquired by an adjoining owner in August of 2015 for $27,500 computing to $6,527 per acre. The land was partially wooded and was purchased by an adjoining owner.

Sale 6 is property at 13081 Ridge Road in the Town of Wolcott consisting of a 6.49-acre parcel of land fronting along the north side of Ridge Road and bounded on the north by

Route 104. The parcel was generally level and partially wooded. The property sold in April of 2013 for $19,900 or $3,066 per acre.

The last sale considered is a 4.5-acre parcel of land located in the Village of Naples. The property sold in September of 2014 for $32,000 or $7,111 per acre. The grantee acquired the property for residential development.

The subject comprises 25.85 acres with 18.85 acres located in the village and seven acres in the Town of Butler. The acreage located within the village has utilities available. The sales that are outlined on the schedule indicate a wide range based on the per-acre price. The market value of the subject's 25.85 acres has been estimated at $6,000 per acre based upon the sales.

25.85 Ac. x $6,000/Ac. =	$155,100
Rounded to	$155,000

RESIDENTIAL LAND SALES

No.	Address	SBL No.	Sale Date	Recording No.	Sale Price	Lot Size (Ac)	Zoning	Price/ Acre	Comments
1	SE Corner Rte 104 Whiskey Hill, Butler	75116-00-947868	10/13	9156201	$100,000	9.85	Unzoned	$10,152	Elongated wooded parcel with exposure along Rte 104. Purchased for commercial development but never developed.
2	W/S Sill Shore Rd, Sodus Point and Town of Sodus	71118-10-367519, 71118-00-414386	4/13	9149588	$105,000	13.765	R-Res	$7,628	Located at end of road with partial view of Sodus Bay. Land is 50% wooded and partly in village with sewers.
3	6282 High St, Village of Wolcott	75117-12-804641	1/12	9135478	$13,500	8.68	R-3500	$1,555	Located at end of street, land is level and heavily wooded. Owner built a house on the site.
4	W/S High St, Village of Wolcott	75117-12-788571	3/10	9116280	$14,000	6.438	R-3500	$2,240	Rectangular lot with 698' frontage. Heavily wooded, land slopes from road. Purchased by adjoining owner.
5	W/S John St, Village of Clyde	74112-09-166631	8/15	9173247	$27,500	4.213	Res	$6,527	Lot is partly wooded and purchased by adjoining owner.
6	13081 Ridge Rd, Wolcott	77117-00-175585	4/13	9150248	$19,900	6.49	A5A	$3,066	Rectangular parcel fronts between Ridge Rd and Rte 104. Level topography, mostly open.
7	North Site, Mt. Pleasant St, Village of Naples, Ontario County	201-06-1-16.1	9/14	1325/20	$32,000	4.5	Res	$7,111	Gently rolling topography, partly wooded.

SALES COMPARISON APPROACH:

The value indicated by the Sales Comparison Approach is supported by an analysis of four sales that have transpired within the recent past. The subject building contains a gross area of 61,550 square feet, all within a single-story structure. Of the four sales utilized, three consisted of single-story buildings with one sale including some second-level space.

The first sale that has been utilized is property at 25 Union Street in the Village of Parish in Oswego County. The property consists of 22.764 acres of land fronting along Union Street and Montgomery Street within the village. The land was improved with a single-story masonry/steel school building constructed in 1960 containing a gross area of 51,730 square feet. The structure was in good condition at the time of sale as the property had been vacant for less than two years. The building had a new roof installed in 2004, was heated with an oil-fired boiler, and there was a back-up generator. The property was on village sewers although water was supplied by a well system.

The property sold in November of 2013 for $340,000 computing to $6.57 per square foot of gross building area. The grantee purchased the property for light manufacturing/office use. When verifying the sale, the representative of the grantee indicated that the property was a good fit for their business as they preferred a location between Syracuse and Watertown.

When a comparison is made between the sale property and the subject, a negative adjustment of 10% has been made for the superior condition of the property. A negative adjustment was also made for the superior functional utility of the building. After adjustment, the sale indicates an adjusted sale price of $5.25 per square foot of gross building area.

The second sale that has been considered is property at 52 Pulaski Street in the Village of Altmar. Altmar is located five miles east of Exit 36 on I-81. The transaction involved 30.11 acres of land fronting along Pulaski Street with 1,600 feet of frontage on the Salmon River. Building improvements consisted of a masonry/steel school building containing a gross area of 44,972 square feet. The original two-story structure was built in 1935 with a subsequent single-story addition constructed around 1960. The structure was renovated in 2001/2003 with new windows. The building was heated with two oil-fired boilers and there was a back-up generator. The property was generally in good condition at the time of sale according to the grantee.

The property sold in April of 2013 for $410,000 or $9.12 per square foot of gross building area. The property was subsequently converted into a lodge featuring a restaurant with banquet facilities known as the Tailwater Lodge. The classrooms were converted to motel rooms with the gym converted to a banquet room. The school kitchen is still used as a kitchen for the facility. A large canopy was subsequently added in front of the building.

When comparing Sale 2 and the subject, a negative adjustment of 10% has been made for the superior condition and also to reflect the superior functional utility of the building improvements, resulting in an adjusted sale price of $7.30 per square foot of gross building area.

Also considered is a school facility located 3369 Guyanoga Road in the Town of Jerusalem in Yates County. The property consisted of a 13.11-acre site improved with a single-story masonry school building constructed around 1950 containing a gross area of 24,979 square feet. The property is located just north of the Hamlet of Branchport. The structure had seven classrooms, a library, cafeteria, small gym, and several offices. The building had been vacant for approximately five years prior to the sale and was in need of major roof repair or replacement. In addition, the boiler system also needed replacement.

The property sold in February of 2011 for $200,000 computing to $8.01 per square foot of gross building area. The grantee acquired the property for use as a museum.

Sale 3 has been adjusted downward 10% to reflect the smaller, more marketable building. A positive adjustment was made for condition. The sale was also adjusted downward for the superior functional utility. After adjustment, the sale indicates an adjusted sale price of $7.61 per square foot of gross building area.

The sale property is inferior in overall condition although the smaller building size is more marketable.

The final sale considered is property at 384 County Road 54 in the Town of Schroppel in Oswego County. The sale involved the Pennellville Elementary School which is a 13,480 square foot single-story masonry building constructed in 1952. The site contained 5.2 acres fronting along the east side of County Road 54. The sale transpired in October of 2013 for $130,000 computing to $9.64 per square foot of gross building area. The grantee subsequently converted the building into 14 senior apartments.

When making adjustments to Sale 4, a negative adjustment of 20% has been made to reflect the smaller building size which is much more marketable than the subject structure. A negative adjustment of 10% was made for condition, and a negative adjustment was also made for the superior functional utility, resulting in an adjusted sale price of $5.79 per square foot of gross building area.

After making adjustments to the above sales, they indicate a range from $5.25 per square foot of gross building area to $7.61 per square foot. Sale 1 indicates an adjusted sale price of $5.25 per square foot of gross building area which would equate to a value of $323,000 for the subject property when rounded to the nearest thousand dollars. Sale 2 indicates an adjusted sale price of $7.30 per square foot of gross building area or$419,000, Sale 3 an adjusted sale price of $7.61 per square foot or $468,000, and Sale 4 an adjusted sale price of $5.79 per square foot of gross building area or $356,000.

Based upon an analysis of the four sales, the market value of the subject property has been correlated at $375,000.

COMPARATIVE SALES ANALYSIS - MARKET DATA APPROACH

Sale No.	Subject	1	2	3	4
Location	5751 New Hartford St Wolcott, Wayne Co	25 Union St Parish, Oswego Co	52 Pulaski St Almar, Oswego Co	3360 Guyanoga Rd Jerusalem, Yates Co	384 County Rd 54 Schroppel, Oswego Co
Sale Price		$340,000	$410,000	$200,000	$130,000
Sale Date	12/15/15	11/26/12	4/1/13	2/4/11	10/23/13
Land Area	25.85 Ac	22.76 Ac	30.11 Ac	13.11 Ac	5.2 Ac
Building Size	61,550 SF	51,730 SF	44,972 SF	24,979 SF	13,480 SF
Year Built	1955/60/70	1960	1935/60	1950	1952
Construction	Masonry	Masonry	Masonry	Masonry	Masonry
Condition	Average	Good	Good	Fair/Average	Good
No. of Stories	One	One	One/Two	One	One
Functional Utility	Fair/Average	Average/Good	Average/Good	Average/Good	Good
Sale Price/SF		$6.57	$9.12	$8.01	$9.64
Adjustments:					
Building Size		$0.00	$0.00	($0.80)	($1.93)
Condition		($0.66)	($0.91)	$0.80	($0.96)
Functional Utility		($0.66)	($0.91)	($0.40)	($0.96)
Net Adjustments:		($1.32)	($1.82)	($0.40)	($3.85)
Indicated Market Value:		$5.25	$7.30	$7.61	$5.79

IMPROVED SALE NO. 1

PROPERTY TYPE: Parish Elementary School
PROPERTY ADDRESS: 25 Union Street, Village of Parish, Oswego County

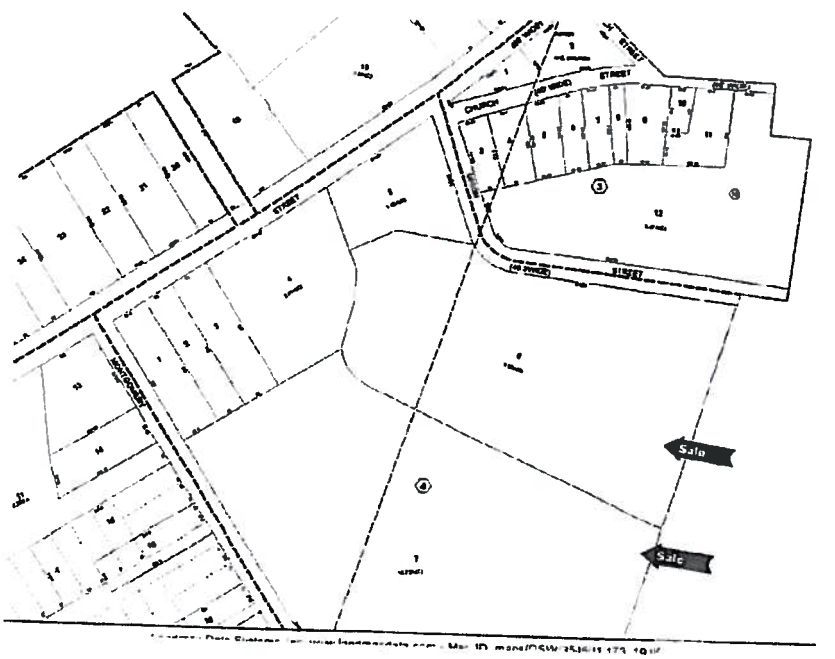
GRANTOR: Board of Education of the Altman-Parish-Williamstown Central School District
ADDRESS: 659 County Route 22, PO Box 97, Parish, NY

GRANTEE: Red Ray Properties, LLC
ADDRESS: 6696 County Route 17, Redfield, NY

DEED DATE:	11/13/13	RECORDING DATE:	11/26/13
LIBER:	2013	PAGE:	12986
SALE PRICE:	$340,000	REVENUE STAMPS:	$1,360
VERIFICATION:	Mark Simpson with Grantee	DATE:	12/15/15

LOCATION:	S/S Union Street, N/S Montgomery Street		
LAND AREA:	22.764 Ac.	UTILITIES:	Electric, telephone, village sewer, no public water
ZONING:	Light Manufacturing		
SBL NO:	173.19-4-6 & 7		

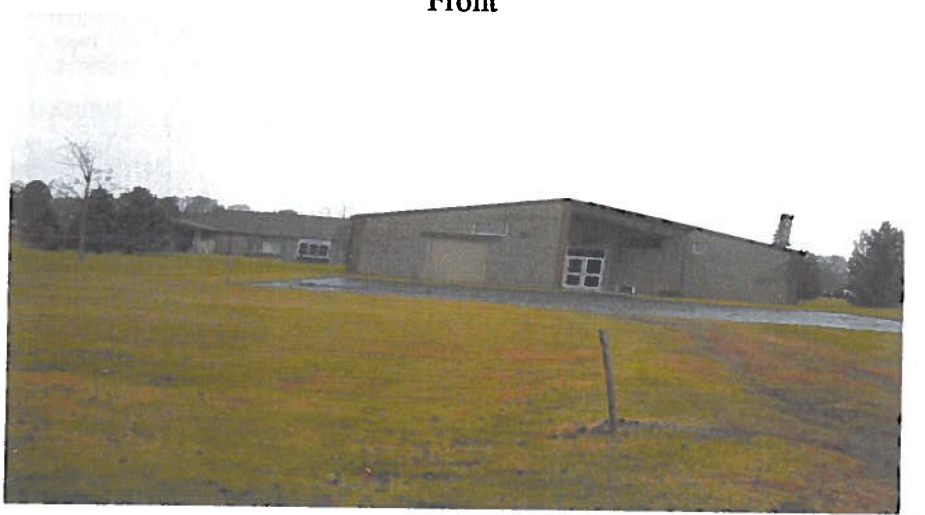
Building improvements consist of a single-story masonry/steel school building constructed in 1960 containing a gross area of 51,730 square feet. The structure was generally in good condition at the time of sale having been vacant for less than two years. The building had a new roof in 2004, back-up generator, oil-fired boiler, well system for water supply. The structure is now occupied by a corporation known as BioSpherix for light manufacturing and office. The building was in good condition at the time of sale generating a unit cost of $6.57 per square foot of gross building area.



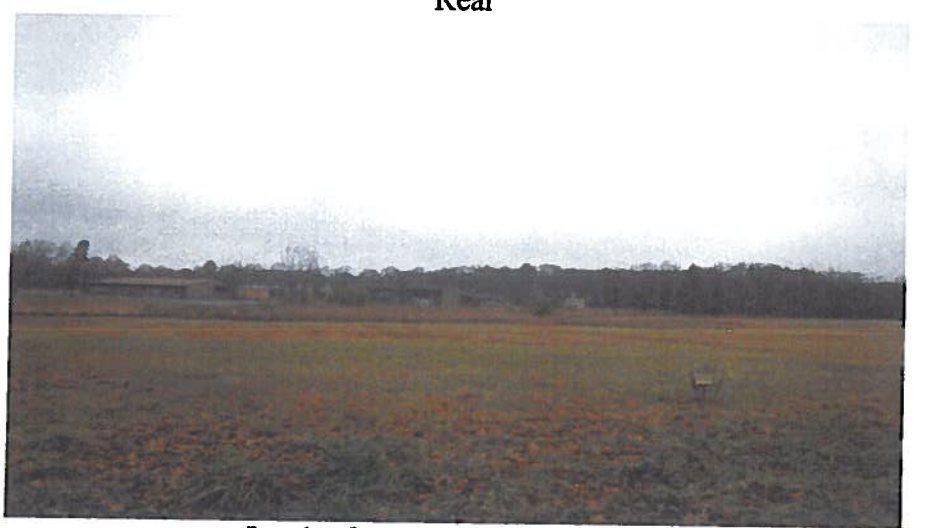
COMPARABLE SALE NO. 1

25 Union Street, Village of Parish

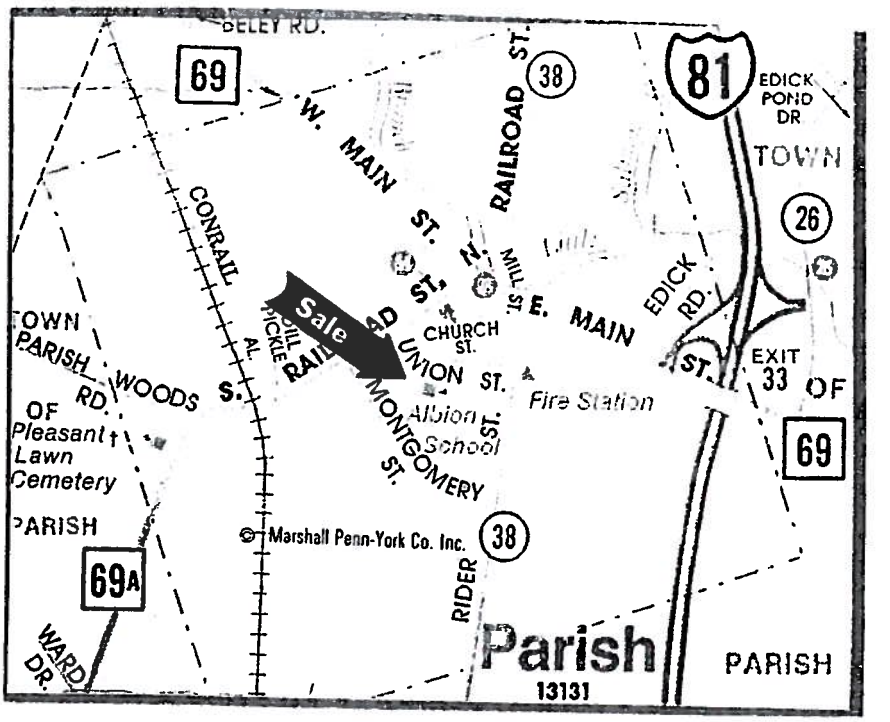
Front



Rear



Land – from Montgomery Street


BELEY RD.
69
W. MAIN ST.
RAILROAD ST.
38
81
EDICK POND DR
TOWN
26
CONRAIL
Sale
MILL ST.
E. MAIN
EDICK RD.
CHURCH ST.
UNION ST.
Fire Station
EXIT 33
OF
69
TOWN
PARISH
RD.
WOODS
S.
OF
Pleasant Lawn Cemetery
Albion School
MONTGOMERY ST.
PARISH
Marshall Penn-York Co. Inc.
38
69A
RIDER
WARD DR.
Parish
13131
PARISH

IMPROVED SALE NO. 2

PROPERTY TYPE: School
PROPERTY ADDRESS: 52 Pulaski Street, Village of Altmar

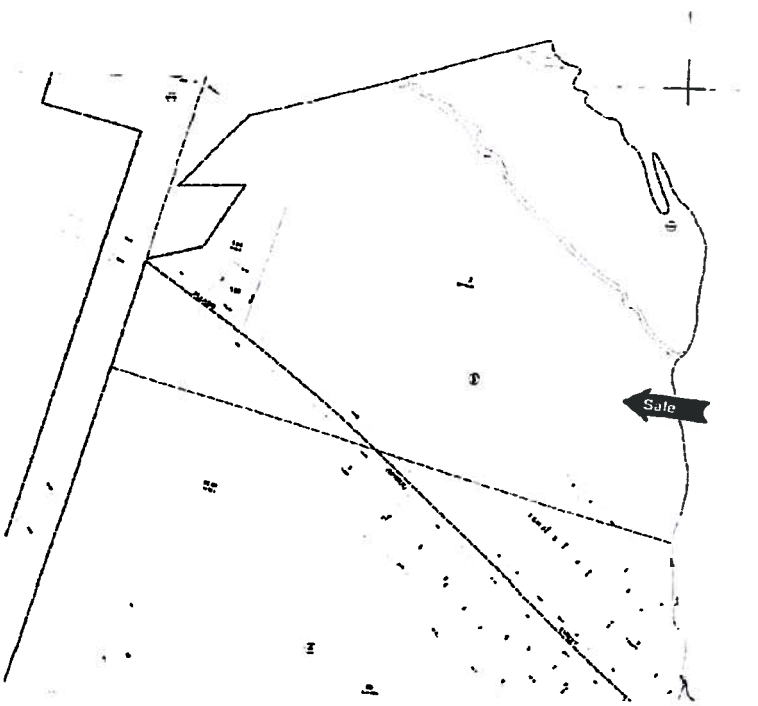
GRANTOR: Board of Education of the Altmar-Parish-Williamstown Central School District
ADDRESS: 659 County Route 22, PO Box 97, Parish, NY

GRANTEE: Altmar Genesee LLC
ADDRESS: 505 East Fayette Street, Syracuse, NY

DEED DATE:	3/20/13	RECORDING DATE:	4/11/13
LIBER:	2013	PAGE:	3317
SALE PRICE:	$410,000	REVENUE STAMPS:	$1.640
VERIFICATION:	Robert Bijesse for Grantee	DATE:	12/15/15

LOCATION:	Northerly Side of Pulaski Street		
LAND AREA:	30.11 Ac.	FRONTAGE:	951.9' Pulaski, 53.65' Pulaski
ZONING:	Town is Un-zoned	UTILITIES:	Electric, telephone
SBL NO:	88.18-2-2		

Building improvements consist of a one- and two-story masonry/steel school containing a gross area of 44,972 square feet with parking available for 75± vehicles. The two-story section of the building was constructed in 1935 with a subsequent single-story addition constructed around 1960. Most recent renovations were in 2001/2003. There was a well system for water and on-site septic system, a back-up generator, two oil-fired boilers, and new windows were installed in 2001. The site has 1,600 feet on Salmon River. The grantee subsequently converted the building to a motel, restaurant and banquet room known as Tailwater Lodge. The building was in good condition at the time of sale generating a unit cost of $9.12 per square foot of gross building area.



COMPARABLE SALE NO. 2

52 Pulaski Street, Village of Altmar

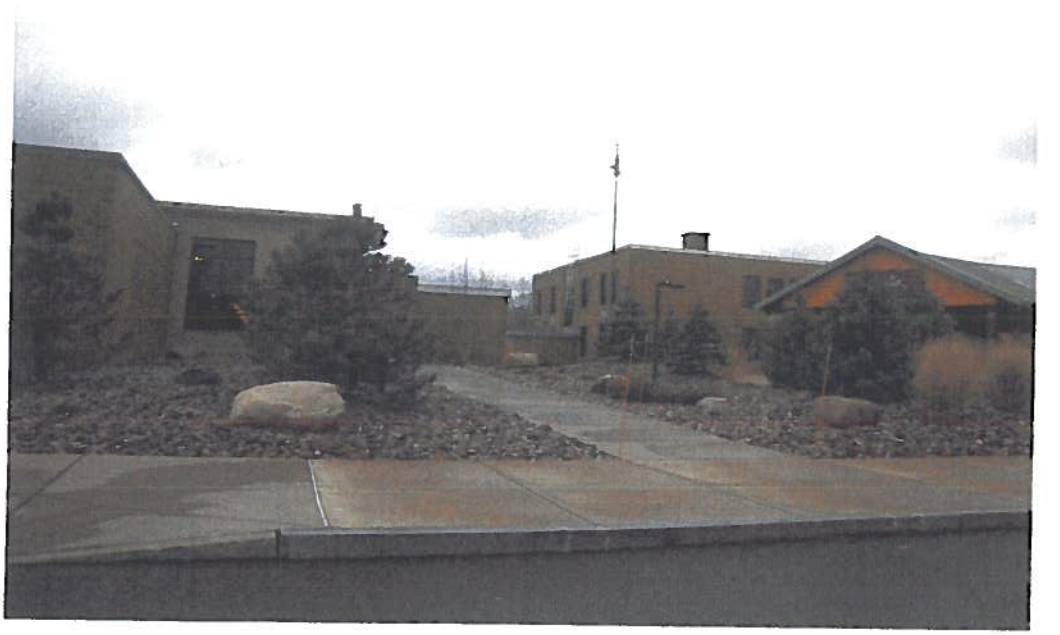
Front View – Canopy at Right is a Subsequent Addition

Front View – One-Story Wing

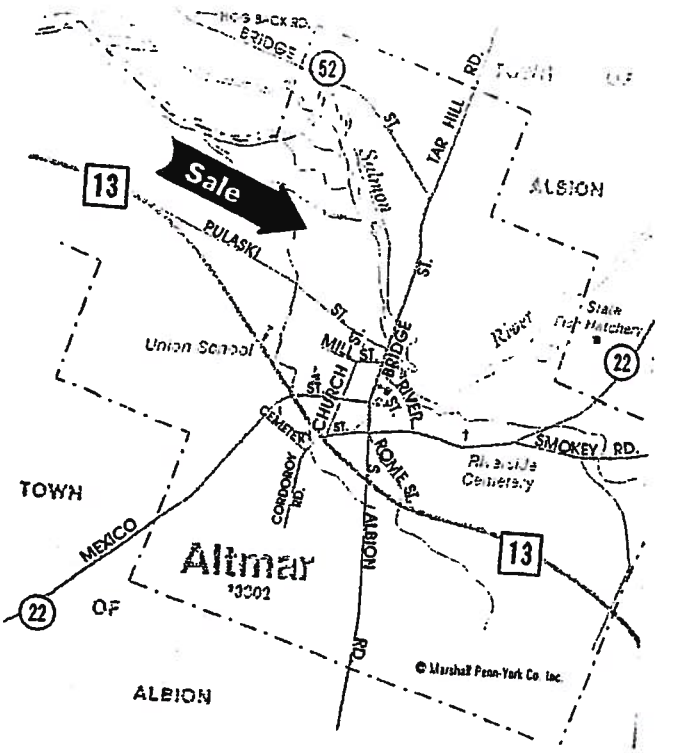
COMPARABLE SALE NO. 2

52 Pulaski Street, Village of Altmar

East Elevation



Front View


Sale
13
52
22
BRIDGE
TAR HILL RD.
ST.
Salmon
ALBION
PULASKI
ST.
MILL ST.
BRIDGE
River
State
Fish Hatchery
Union School
CHURCH
ST.
CEMETERY
ST.
SMOKEY RD.
ROME ST.
Riverside
Cemetery
TOWN
CORDONOY
RD.
MEXICO
Altmar
13002
ALBION
RD.
OF
ALBION
© Marshall Penn-York Co. Inc.

IMPROVED SALE NO. 3

PROPERTY TYPE:	School
PROPERTY ADDRESS:	3369 Guyanoga Road, Town of Jerusalem, Yates County

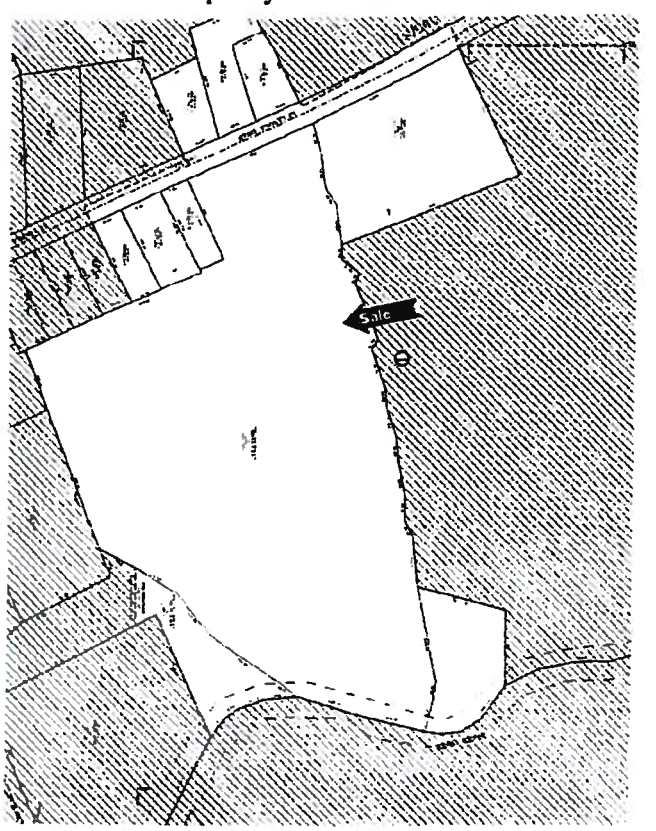
GRANTOR:	The Board of Education of Penn Yan Central School District
ADDRESS:	One School Drive, Penn Yan, NY

GRANTEE:	Finger Lakes Cultural and National History Museum
ADDRESS:	3369 Guyanoga Road, Branchport, NY

DEED DATE:	12/10/10	RECORDING DATE:	2/4/11
LIBER:	625	PAGE:	204
SALE PRICE:	$200,000	REVENUE STAMPS:	$800
VERIFICATION:	Jeff Morehouse for Grantor	DATE:	11/29/11

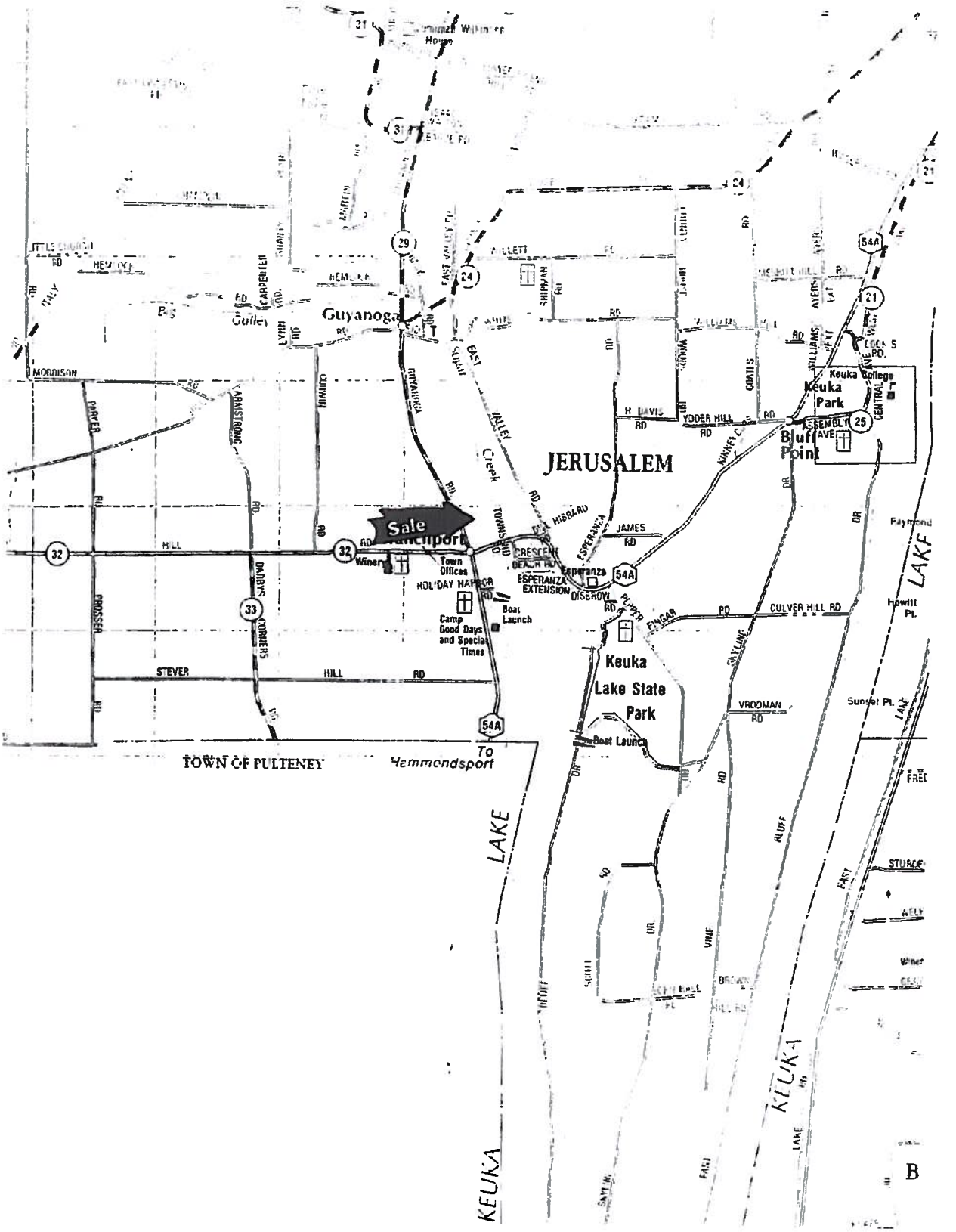
LOCATION:	E/S Guyanoga Road		
LAND AREA:	13.11 Ac.	FRONTAGE:	276'
ZONING:	Ag./Residential		
SBL NO:	83.49-1-3.1	UTILITIES:	Electric, telephone, water

Building improvements consisted of a masonry/steel/ brick single-story school containing a gross area of 24,979 square feet having been constructed around 1950. The site contains 13.11 acres fronting on the east side of Guyanoga Road just north of the Hamlet of Branchport. The building has seven classrooms, a library, cafeteria, small gym, and offices. The building had been vacant for five years prior to the sale and it was in need of major roof repair or replacement, as well as the boiler. The grantee subsequently installed a new septic system.



COMPARABLE SALE NO. 3

3360 Guyanoga Road, Town of Jerusalem


Guyanoga
JERUSALEM
Sale
Hammondsport
Town Offices
Winery
HOLIDAY HARBOR
Camp Good Days and Special Times
Boat Launch
ESPERANZA EXTENSION
Esperanza
DISEROW
Keuka Lake State Park
Boat Launch
Keuka College
Keuka Park
Bluff Point
TOWN OF PULTENEY
To Hammondsport
KEUKA LAKE
MORRISON RD
HILL RD
STEVER HILL RD
CROSSER RD
DARBYS CORNERS
ARMSTRONG RD
CURNER RD
GUYANOGA RD
EAST VALLEY RD
TOWNSEND RD
HIBBARD RD
JAMES RD
YODER HILL RD
COATES RD
CULVER HILL RD
VROOMAN RD
SKYLINE DR
BLUFF RD
Howitt Pt.
Sunset Pt.
Raymond
B

IMPROVED SALE NO. 4

PROPERTY TYPE: School
PROPERTY ADDRESS: 384 County Road 54, Town of Schroppel, Oswego County

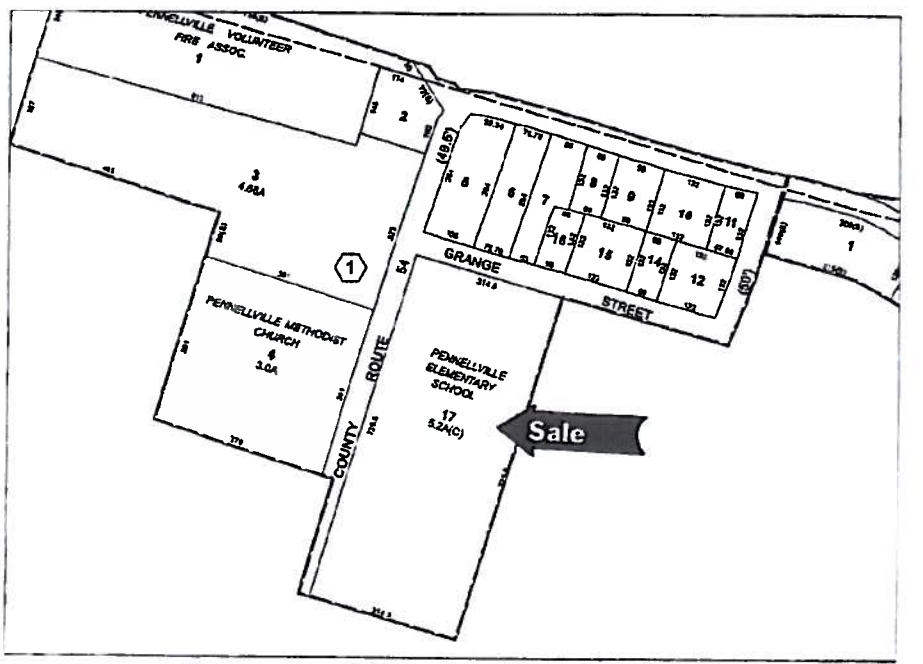
GRANTOR: Phoenix Central School District f/k/a Phoenix Central School District No. 1
ADDRESS: 16 Volney Street, Phoenix, NY

GRANTEE: Kenneth Joseph Green LLC
ADDRESS: 370 Gilbert Mills, Phoenix, NY

CONTRACT DATE:	9/19/13	RECORDING DATE:	10/23/13
LIBER:	2013	PAGE:	11566
SALE PRICE:	$130,000	REVENUE STAMPS:	$520
VERIFICATION:	Kelly Green for Grantee	DATE:	3/19/15

LOCATION:	SE Corner of County Road 54 and Grange Avenue		
LAND AREA:	5.2 Ac.	FRONTAGE:	725.5'
ZONING:	Neighborhood Commercial	UTILITIES:	Electric, telephone
SBL NO:	273.04-1-17		

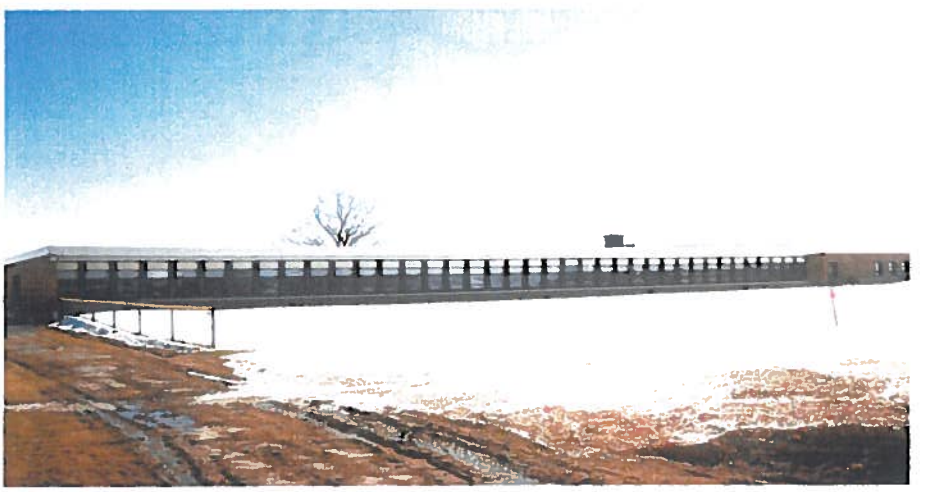
Building improvements consist of a single-story masonry school constructed in 1952 containing a gross building area of 13,480 square feet. The grantee subsequently converted the building into 14 senior apartment units. The location is in Pennellville, eight miles southeast of Fulton. The grantee indicated that a premium was paid for this property due to the fact that the developer lives nearby. The sale price generates a unit cost of $9.64 per square foot of gross building area.

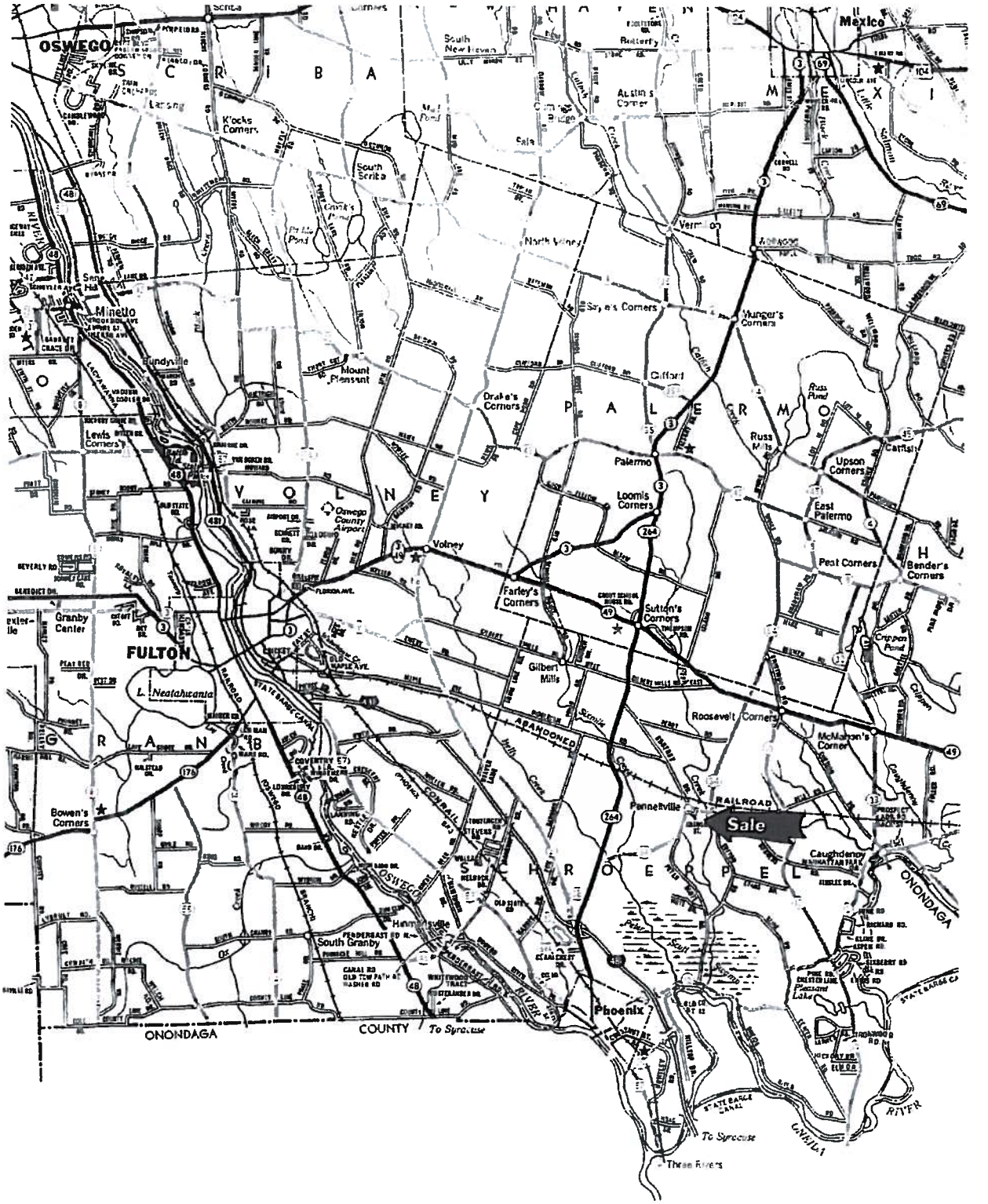


Landmar Data Systems, Inc. www.landmarsata.com - Map ID maps/OSW 355-89/273_04.jp

COMPARABLE SALE NO. 4

384 County Road 54, Town of Schroppel




OSWEGO
Mexico
Minetto
Fulton
Volney
Palermo
Sale
Phoenix
Three Rivers
ONONDAGA
COUNTY
To Syracuse
L. Neatahwanta
Oswego County Airport
Granby Center
Bowen's Corners
Lewis Corners
Mount Pleasant
Drake's Corners
Loomis Corners
Farley's Corners
Sutton's Corners
Gilbert Mills
Roosevelt Corners
McMahon's Corner
Pennellville
Caughdenoy
Upson Corners
East Palermo
Peat Corners
Bender's Corners
Russ Mills
Hunger's Corners
Gifford
Vermont
North Volney
South Scriba
K'ocks Corners
Austin's Corner
South New Haven
Lansing
Hindsville
South Granby
Hannibal
Coventry
Caughdenoy Manhattan Park
Pleasant Lake
Crippen Pond
Russ Pond
Catfish
RAILROAD
ABANDONED
CONRAIL
STATE BARGE CANAL
OSWEGO RIVER
ONEIDA RIVER
SCRIBA
PALERMO
VOLNEY
GRANBY
SCHROEPPEL

RECONCILIATION AND FINAL VALUE:

Value indicated via Cost Approach	Not Used
Value indicated via Income Approach	Not Used
Value indicated via Sales Comparison Approach	$375,000
Land Value	$155,000

Analysis:

The appraiser has not utilized the Cost or Income Approach to value in the appraisal of the subject property for reasons stated under the Scope of the Appraisal.

In arriving at a value via the Sales Comparison Approach, the appraiser has made a search in the marketplace for sales of similar properties. The Sales Comparison Approach is the best indicator of value since this approach best reflects the reactions of buyers and sellers of similar property in the marketplace. Sales of both vacant and improved properties have been used to support the market value.

Having carefully considered all the factors affecting the value of the subject property, it is my best opinion that the market value thereof, as of the 15th day of December, 2015, was:

THREE HUNDRED SEVENTY-FIVE THOUSAND ($375,000) DOLLARS

It is further my opinion that the market value of the subject's 25.85 acres of land, as of the 15th day of December, 2015, was:

ONE HUNDRED FIFTY-FIVE THOUSAND ($155,000) DOLLARS

EXPOSURE PERIOD:

It is the appraiser's opinion that the marketing and exposure period for the subject property would be approximately one year.

ADDENDUM

SUBJECT PROPERTY – AERIAL PHOTOGRAPH

1. **Whiskey Hill Rd, Wolcott, NY 14590**

SUBJECT PHOTOGRAPHS

SUBJECT PHOTOGRAPHS

(Laws of 1917, Chap. 641, Chap. 847, Laws of 1922)

TUTOLANX registered U.S. Patent Office
Tuttle Law Print Publishers Rochester

This Indenture,

State of New York } ss.
County of Wayne }
Recorded on the 23 day of May A.D. 1954 at 11 o'clock A.M. in Liber 416 of Deeds page 477
Examined: C. Hudley

LIBER 416 PAGE 477

Made the 15th *day of* March *Nineteen Hundred and* Fifty-four.

Between

JESSE E. LUFFMAN and MARGUERITE L. LUFFMAN, his wife, of the Town of Butler, County of Wayne and State of New York,

part ies *of the first part, and*

CENTRAL SCHOOL DISTRICT #1, OF THE TOWNS OF WOLCOTT, BUTLER, HURON and ROSE, a Municipal Corporation having its principal office in the Village of Wolcott, County of Wayne and State of New York,

Witnesseth *that the part* *of the first part, in consideration of* *part* y *of the second part,*

SIX THOUSAND- - - - - - - - - - - - - - - - - - *Dollar* ($6,000.00) *lawful money of the United States,* and other valuable considerations *paid by the part* y *of the second part, do* *hereby grant and release unto the part* y *of the second part,* its successors *and assigns forever,*

ALL THAT TRACT OR PARCEL OF LAND, situate in Lot # 104 in the Town of Butler, County of Wayne and State of New York, being partly in the Village of Wolcott and partly south of the south corporation line bounded and described as follows: Beginning at a point in the center line of New Hartford Street at the southeast corner of the parcel of land conveyed by Jesse E. Luffman and Marguerite L. Luffman to Frank Ammann and Frances Ammann, his wife, on November 28, 1951 and recorded in the Wayne County Clerk's Office in Liber 401 of Deeds at page 84, and being S 83° 01' E, 33.00 feet from an iron pipe set on Ammann's south line at the west line of the street; thence running S 6° 46' W along the center line of New Hartford Street 336.36 feet to the northeast corner of Ruby Drury lot; thence N 82° 09' W along said Drury lot 165 feet to northwest corner; thence S 6° 46' W along said Drury lot 99 feet to the southwest corner; thence S 82° 09' E along said Drury lot 165 feet to the center line of New Hartford Street; thence S 6° 46' W along the center line of said street 198.00 feet to the center line of Lime Kiln Road intersection; N 82° 09' W along the center line of said Lime Kiln Road 1000.35 feet; thence N 6° 46' E, being parallel to New Hartford Street, passing through an iron pipe on the north line of the road 24.75 feet from the center line, a total distance of 1372.37 feet to an iron pipe on the south line of land of Charles C. Conklin; thence S 80° 58' E along said Conklin land 500.50 feet to an iron pipe; thence S 6° 19' W along land formerly of Irving Lash and now reputed to be owned by R. G. Hanneman Estate, 168.23 feet to an iron pipe; thence S 83° 01' E along said Hanneman land 168.81 feet to an iron pipe; thence S 6° 46' W along the west line of land owned by Ralph Countryman, John T. Senior and Milton Howard Tallman, 445.50 feet to an iron pipe at Tallman's southwest corner; thence S 83° 01' E along Tallman's south line 130.00 feet to an iron pipe; thence S 6° 46' W along the west line of land of Frank C. Ammann 122.50 feet to an iron pipe; thence S 83° 01' E along south line of said Ammann passing through an iron pipe on the west line of New Hartford Street at 167.00 feet distant, a total distance of 200.00 feet to the point of beginning, comprising an area of 26.534 acres of land in accordance with a survey made by Harnish & Lookup dated August 27, 1953.

Being part of the land conveyed by Ada M. Luffman to Jesse E. Luffman and Marguerite L.Luffman,his wife, on November 5, 1938 and recorded in the Wayne County Clerk's Office in Liber 325 of Deeds at page 9.

PROFESSIONAL QUALIFICATIONS
OF
ROBERT G. POGEL, SRPA

Partner - Pogel, Schubmehl & Ferrara, LLC
2509 Browncroft Boulevard
Rochester, New York 14625
(585) 381-5600 - Phone
(585) 381-5696 - Fax
pogelr@rochester.rr.com - email

PROFESSIONAL MEMBERSHIPS:

- Designated as a Senior Real Property Appraiser (SRPA) member of the APPRAISAL INSTITUTE, which requires recertification every five years (currently certified)
- Past Director and Education Chairman of Rochester Chapter 99, SOCIETY OF REAL ESTATE APPRAISERS
- Past President of Rochester Chapter 99, SOCIETY OF REAL ESTATE APPRAISERS
- State Certified General Real Estate Appraiser – Certificate No. 46000009656
- Associate Member MONROE COUNTY ASSESSOR'S ASSOCIATION
- Board of Assessment Review, Town of Irondequoit (Chairman 1994 – 2009)

EDUCATION:

- Graduated 1962 from Rochester Business Institute with a major in Business Administration
- Have attended seminars involving a wide range of topics including but not limited to: Appraising Apartments, Appraising Non-Conforming Uses, Tax Considerations in Real Estate Transactions, Applied Income Property Valuation, Subdivision Analysis, Real Estate Fraud, Regression Analysis, Appraising Troubled Properties, Land Valuation, Business Practice & Ethics, Appraising Condominiums, Environmentally Contaminated Properties, Real Estate Tax Law, Environmental Law, and many others

EXPERIENCE:

- Three years experience with Abstract Title Division as a Title Searcher
- Five years experience with Ralph Klonick Sons, Inc. as a Staff Appraiser
- Over five years experience with Morgan Stanwix Appraisal Associates, Inc.
- Partner of Pogel, Schubmehl & Ferrara, LLC, founded in 1977
- Assignments as an appraiser and consultant include appraisals for condemnation actions involving both full and partial takings, easements, and rights-of-way involving residential, commercial and special-purpose properties, as well as appraisals for mortgage loans, estates, and for normal buyer/seller transactions
- Lectured before various groups on the Fundamentals of Real Estate Appraising
- Prepared studies for various owners seeking zoning changes or variances and have testified before zoning boards
- Qualified as an expert witness before New York State Court of Claims, New York State Supreme Court, Monroe County Surrogate Court, and various commissions

ROBERT G. POGEL, SRPA

PROPERTY TYPES APPRAISED:

Subdivision
Office Buildings
Manufacturing Facilities
Warehouses
Apartment Projects
Banks
Service Stations
Automobile Agencies
Agricultural Property
Schools/Convents
Waterfront Property
Development Rights
Churches
Mobile Home Parks
Mini-Storage Facilities
Residential Properties
Bulk Oil Terminal
Railroad Property
Golf Courses
Shopping Plazas
Gravel Quarry
Residential, Commercial & Industrial Land
Condominiums

PARTIAL LIST OF CLIENTS - GOVERNMENT:

Churchville Chili School District
City School District (Rochester)
City of Rochester, Dept. of Community Development
County of Monroe, Division of Engineering
East Irondequoit School District
Monroe County Tax Foreclosure Office
Monroe County Water Authority
N.Y.S. Office of Parks, Recreation, and Historic Preservation
State of New York, Office of General Services
Town of Brighton
City of Canandaigua
Town of Canandaigua
Town of Chili
Town of Geneseo
Town of Henrietta
Town of Irondequoit
Town of Jerusalem
Town of Macedon
Town of Mendon
Town of Penfield
Town of Perinton
Town of Rush
Town of Webster
Village of Fairport
Village of Mt. Morris
Village of Nunda
Village and Town of Victor

PARTIAL LIST OF CLIENTS - CORPORATE:

Canandaigua National Bank & Trust Company
CSX Railroad
Eastman Kodak Company
Fairport Savings Bank
Farash Corporation
Finger Lakes Land Trust
First Niagara Bank
Five Star Bank
Genesee Valley Land Trust
Hoselton Realty
Monroe Title Insurance Company
Nature Conservancy
Nazareth College
Ontario National Bank
Public Parking
Rochester Housing Authority
Rochester Institute of Technology
Schantz Homes
Spall Homes
Urban League
Waste Management