NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

INDUSTRIAL DEVELOPMENT AGENCIES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION
(Real Property Tax Law, Section 412-a and General Municipal Law, Section 874)

1. INDUSTRIAL DEVELOPMENT AGENCY (IDA)

Name: Tompkins County IDA
Street: 401 East State Street, Suite 402B
City: Ithaca, New York 14850
Telephone no.: Day (607) 273-0005
Evening: 
Contact: Heather McDaniel
Title: Administrative Director

2. OCCUPANT (IF OTHER THAN IDA)

(If more than one occupant attach separate listing)

Name: Ithacare Center Service Company, Inc.
Street: 1 Bella Vista Drive
City: Ithaca, New York 14850
Telephone no.: Day (607) 375-6300
Evening: 
Contact: Mark A. Macera
Title: Executive Director

3. DESCRIPTION OF PARCEL

a. Assessment roll description (tax map no./roll year) 39.1-1-1/31
b. Street address 1 Bella Vista Drive aka 980 Danby Road
c. City, Town or Village Town of Ithaca

d. School District Ithaca
e. County Tompkins
f. Current assessment

g. Deed to IDA (date recorded; liber and page) February 23, 2000. Liber 869; Page 296.

4. GENERAL DESCRIPTION OF PROPERTY

(if necessary, attach plans or specifications)

a. Brief description (include property use) Property is site of "Longview", an independent and assisted living facility
b. Type of construction N/A
c. Square footage N/A
d. Total cost N/A
e. Date construction commenced N/A
f. Projected expiration of exemption (i.e. date when property is no longer possessed, controlled, supervised or under the jurisdiction of IDA) December 31, 2029

5. SUMMARIZE AGREEMENT (IF ANY) AND METHOD TO BE USED FOR PAYMENTS TO BE MADE TO MUNICIPALITY REGARDLESS OF STATUTORY EXEMPTION

(Attach copy of the agreement or extract of the terms relating to the project).

a. Formula for payment Please see attached Second Amendment to PILOT Agreement

b. Projected expiration date of agreement December 31, 2029
c. Municipal corporations to which payments will be made
   County Tompkins
   Town/City Town of Ithaca
   Village
   School District Ithaca
   Yes ☑ No ☐

d. Person or entity responsible for payment
   Name Mark A. Macera
   Title Executive Director
   Address Ithacare Center Service Company, Inc., 1 Bella Vista Drive, Ithaca, NY 14850
   Telephone (607) 375-6300

e. Is the IDA the owner of the property? ☐ Yes ☑ No (check one)
   If "No" identify owner and explain IDA rights or interest in an attached statement. No - IDA has leasehold interest in property.

f. Is the property receiving or has the property ever received any other exemption from real property taxation? (check one) ☑ Yes ☐ No
   Yes - Under PILOT Agreement, dated as of 2/1/2000, as amended by First Amendment to PILOT Agreement, dated as of 1/1/2008
   If yes, list the statutory exemption reference and assessment roll year on which granted:
   exemption ☑ assessment roll year ☑

7. A copy of this application, including all attachments, has been mailed or delivered on 6/4/19 (date) to the chief executive official of each municipality within which the project is located as indicated in Item 3.

CERTIFICATION

I, Heather McDaniel, Administrative Director of Tompkins County IDA, hereby certify that the information on this application and accompanying papers constitutes a true statement of facts.

As of May 17, 2019

Signature

FOR USE BY ASSESSOR

1. Date application filed
2. Applicable taxable status date
3a. Agreement (or extract) date
3b. Projected exemption expiration (year)
4. Assessed valuation of parcel in first year of exemption $
5. Special assessments and special as valorem levies for which the parcel is liable:

Date Assessor's signature
TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY

AND

ITHACARE CENTER SERVICE COMPANY, INC.

SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT

Project Address:

1 Bella Vista Drive
(980 Danby Road)
Town of Ithaca,
Tompkins County, New York
Tax Map ID No.: 39.-1-1.31

Dated as of May 1, 2019

Affected Tax Jurisdictions:

County of Tompkins
Town of Ithaca
Ithaca City School District
SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT

THIS SECOND AMENDED AND RESTATED PAYMENT-IN-LIEU-OF-TAX AGREEMENT, dated as of May 1, 2019 (the "Second Amendment to PILOT Agreement"), is by and between the TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY, a public benefit corporation duly existing under the laws of the State of New York, with offices at 401 East State Street, Suite 402B, Ithaca, New York 14850 (the "Agency") and ITHACARE CENTER SERVICE COMPANY, INC., a not-for-profit corporation duly organized and validly existing under the laws of the State of New York, with offices at 1 Bella Vista Drive (also known as 980 Danby Road), Ithaca, New York 14850 (the "Company").

WITNESSETH:

WHEREAS, the Agency was created by Title I of Article 18-A of the General Municipal Law of the State of New York (the "State"), duly enacted into law as Chapter 1030 of the Laws of 1969 of the State, as amended, and Chapter 555 of the Laws of 1971 of the State of New York as amended and codified as Section 895-b of the General Municipal Law (collectively, the "Act"); and

WHEREAS, the Company and the Agency have undertaken certain projects (collectively, the "Project") for the benefit of the Company, consisting primarily of: (1) the conveyance of the Company's fee simple interest in the real property and improvements (the "Facility") of the Company at 980 Danby Road, Town of Ithaca, Tompkins County, New York, by deed, dated February 17, 2000, which was recorded in the Tompkins County Clerk's Office on February 23, 2000, at Liber 869 at Page 296; (2) pursuant to that certain Lease Agreement, dated February 17, 2000, the Agency leased the Facility back to the Company, a related memorandum of which was recorded in the Tompkins County Clerk's Office on February 23, 2000, at Liber 869 at Page 301 (the "Original Lease"); (3) the Agency and Company amended the Original Lease pursuant to that certain First Amendment to Lease Agreement, dated as of January 1, 2008, a related memorandum of which was recorded in the Tompkins County Clerk's Office on January 30, 2008, at Instrument Number 521042-001 (collectively with the Original Lease, the "Amended Lease"); (4) the execution of a certain Payment-in-Lieu-of-Tax Agreement, dated on or about February 11, 2000 (the "Original PILOT Agreement"), with respect to the Facility; and (5) the execution of a certain First Amended Payment-in-Lieu-of-Tax Agreement, dated as of January 1, 2008 (the "First Amendment to PILOT Agreement"; and, collectively with the Original PILOT Agreement and this Second Amendment to PILOT Agreement, the "PILOT Agreement"); and

WHEREAS, the Company, pursuant to correspondence, dated December 4, 2018, has requested that the Agency and the Affected Tax Jurisdictions (as defined hereafter) further amend and restate the PILOT Agreement pursuant to the terms of this Second Amendment to PILOT Agreement; and

WHEREAS, in order to provide continued financial assistance with respect to the Facility, the Company and Agency desire to amend the PILOT Agreement pursuant to the terms contained herein; and
WHEREAS, pursuant to Section 874(1) of the Act, the Agency is exempt from the payment of taxes imposed upon real property and improvements owned by it, other than special ad valorem levies, special assessments and service charges against real property which are or may be imposed for special improvements or special district improvements; and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into an agreement making provisions for payments in lieu of taxes by the Company to the Agency for the benefit of the Tompkins County (the "County"), the Town of Ithaca (the "Town") and the Ithaca City School District (the "School"; and, collectively with the County and the Town, the "Affected Tax Jurisdictions").

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

Section I - Payment in Lieu of Ad Valorem Taxes:

Section 1.1 A. Subject to the completion and filing by the taxable status date March 1, 2020 (the "Taxable Status Date") of New York State Form RP-412-a Application For Real Property Tax Exemption (the "Exemption Application") under Section 412-a of the New York State Real Property Tax Law (the "RPTL") and Section 874 of the Act, the Facility shall be exempt from Real Estate Taxes (as hereinafter defined) commencing with the 2019-2020 School District tax year, the 2020 County tax year, and the 2020 Town tax year. For purposes of the foregoing "Real Estate Taxes" means all general levy real estate taxes levied against the Facility by the County, the Town and the School District. The Company shall provide the Agency with the information necessary for the completion and filing of the Exemption Application. Notwithstanding anything contained herein or in that certain lease agreement, dated as of February 17, 2000 (the "Original Lease"), as amended by that certain First Amendment to Lease Agreement, dated as of January 1, 2008 (the "First Amendment to Lease"), and as further amended by that certain Second Amended and Restated Lease Agreement, dated as of May 1, 2019 (the "Second Amendment to Lease"; and, collectively with the Original Lease and First Amendment to Lease, the "Lease Agreement"), by and between the Agency and Company, to the contrary, in the event the exemption from Real Estate Taxes is denied for any reason, the Company shall pay (and hereby agrees to pay) all Real Estate Taxes levied upon the Facility as they become due. After giving written notice to the Agency, the Company may in good faith contest the denial of the Exemption Application, provided that (i) the overall operating efficiency of the Facility is not impaired and the Facility continues to qualify as a "project" or "civic facility" under the Act, (ii) neither the Facility nor any part of or interest in it would be in any danger of being sold, forfeited or lost, (iii) neither the Company nor the Agency, as a result of such contest, shall be in any danger of any civil or criminal liability and (iv) the non-inclusion of interest on the Bonds for Federal income tax purposes will not be adversely affected. The Company hereby waives any claim or cause of action against the Agency, and releases the Agency from any liability to the Company, arising from the denial of an exemption from Real Estate Taxes except to the extent that such denial results solely from the failure of the Agency to file the Exemption Application with the appropriate assessors or Board of Assessment Review by the Taxable Status Date.
B. Agreement to Make Payments. As long as the Facility is owned by the Agency, the Company agrees to pay to the Agency as a payment in lieu of taxes, on or before on or before January 1 of each year for County, Town and School District taxes (the "Payment Date"), commencing on January 1, 2020, an amount equal to the Total PILOT Payment, as defined on Schedule A attached hereto as Exhibit A. The Company shall make all such Total PILOT Payments in the amounts and on the dates specified above, whether or not any such Total PILOT Payment is billed by the Agency, the Affected Tax Jurisdictions, or any other party.

The parties agree and acknowledge that payments made hereunder are to obtain revenues for public purposes, and to provide a revenue source that the Affected Tax Jurisdictions would otherwise lose because the subject parcels are not on the tax rolls.

1.2 Allocation. The Agency shall remit to the Affected Tax Jurisdictions amounts received hereunder, if any, within thirty (30) days of receipt of said payment and shall allocate said payments among the Affected Tax Jurisdictions in the same proportion as ad valorem taxes would have been allocated but for the Agency's involvement, unless the Affected Tax Jurisdictions have consented in writing to a specific allocation.

1.3 Tax Rates. For purposes of determining the allocation of the Total PILOT Payments among the Affected Tax Jurisdictions, the Company shall use the last tax rate utilized for levy of taxes by each such jurisdiction. For County and Town purposes, the tax rates used to determine the allocation of the Total PILOT Payment shall be the tax rates relating to the calendar year which includes the Payment Date. For School District purposes, the tax rates used to determine the Total PILOT Payment shall be the rate relating to the School District year which includes the Payment Date.

1.4 Valuation of Future Additions to the Facility. If there shall be a future addition to the Facility constructed or added in any manner after the date of this PILOT Agreement which increases the size of the Facility, the Company shall notify the Agency of such future addition ("Future Addition"). The notice to the Agency shall contain a copy of the application for a building permit, plans and specifications, and any other relevant information that the Agency may thereafter request. Upon the earlier of substantial completion or the issuance of a certificate of occupancy for any such Future Addition to the Facility, the Company shall become liable for payment of an increase in the Charitable Services (as defined in Section 6.2) or the Increased PILOT Payment (as defined in Section 6.2). The Agency shall notify the Company of any proposed increase in the Charitable Services or Increased PILOT Payment related to such Future Addition. If the Company shall disagree with the determination of assessed value for any Future Addition made by the Agency, then and in that event that valuation shall be fixed by a court of competent jurisdiction. Notwithstanding any disagreement between the Company and the Agency, the Company shall pay the increased Charitable Services or Increased PILOT Payment until a different Charitable Services or payment-in-lieu-of-tax payment ("PILOT Payment") shall be established. If a lesser Charitable Services or PILOT Payment is determined in any proceeding or by subsequent agreement of the parties, the Charitable Services or PILOT Payment shall be re-computed and any excess payment shall be refunded to the Company or, in the Agency's sole discretion, such excess payment shall be applied as a credit against the next succeeding Charitable Services or PILOT Payment.
1.5 Period of Benefits. The tax benefits provided for herein should be deemed to include (i) the 2019-20 School District tax year through the 2028-2029 School District tax year, (ii) the 2020 County tax year through the 2029 County tax year, and (iii) the 2020 Town tax year through the 2029 Town tax year. This PILOT Agreement shall expire on December 31, 2029: provided, however, the Company shall pay (i) the 2029-2030 School District tax bill, (ii) the 2030 County tax bill, and the (iii) 2031 Town tax bill on the dates and in the amounts as if the Agency were not in title on the tax status date with respect to said tax years. In no event shall the Company be entitled to receive tax benefits relative to the Facility for more than the periods provided for herein, unless the period is extended by amendment to this PILOT Agreement executed by both parties after any applicable public hearings. The Company agrees that it will not seek any tax exemption for the Facility while this PILOT Agreement is in effect which could provide benefits for more than the periods provided for herein and specifically agrees that the exemptions provided for herein, to the extent actually received (based on the number of lease years elapsed), supersede and are in substitution of the exemptions provided by Section 485-b of the RPTL. It is hereby agreed and understood that the Affected Tax Jurisdictions can rely upon and enforce the above waiver to the same extent as if they were signatories hereto.

Section II - Special District Charges, Special Assessments and other charges.

2.1 Special district charges, special assessments, and special ad valorem levies (specifically including but not limited to fire district charges), and pure water charges and sewer charges are to be paid in full in accordance with normal billing practices.

Section III - Transfer of Facility.

3.1 In the event that the Facility is transferred from the Agency to the Company (i.e., the Lease Agreement is terminated), and the Company is ineligible for a continued tax exemption under some other tax incentive program, or this PILOT Agreement terminates and the property is not timely transferred back to the Company, the Company agrees to pay no later than the next tax lien date (plus any applicable grace period), to each of the Affected Tax Jurisdictions, an amount equal to the taxes and assessments which would have been levied on the Facility if the Facility had been classified as fully taxable as of the date of transfer or loss of eligibility of all or a portion of the exemption described herein or date of termination.

Section IV - Assessment Challenges.

4.1 The Company shall not have all of the rights and remedies of a taxpayer as if and to the same extent as if the Company were the owner of the Facility with respect to any proposed assessment or change in assessment with respect to the Facility by any of the Affected Tax Jurisdictions and likewise shall not be entitled to protest before and be heard by the appropriate assessors or Board of Assessment Review, and shall not be entitled to take any and all appropriate appeals or initiate any proceedings to review the validity or amount of any assessment or the validity or amount of any tax equivalent provided for herein.
4.2 The Company shall have all of the rights and remedies of a taxpayer with respect to any tax, service charge, special benefit, ad valorem levy, assessment, or special assessment or service charge in lieu of which the Company is obligated to make a payment pursuant to this PILOT Agreement, as if and to the same extent as if the Company were the owner of the Facility.

Section V - Changes in Law.

5.1 To the extent the Facility is declared to be subject to taxation or assessment by an amendment to the Act, other legislative change, or by final judgment of a Court of competent jurisdiction, the obligations of the Company hereunder shall, to such extent, be null and void.

Section VI - Events of Default.

6.1 The following shall constitute "Events of Default" hereunder:

(1) the failure by the Company to: (i) make the payments described in Section I within thirty (30) days of the Payment Date (the "Delinquency Date") or (ii) make any other payments described herein on or before the last day of any applicable cure period within which said payment can be made without penalty;

(2) the occurrence and continuance of any events of default under the Lease Agreement after any applicable cure periods;

(3) the determination of the Agency to suspend, discontinue and/or recapture any financial assistance previously conferred to the Company by the Agency in accordance with the Agency's Project Recapture Policy in effect as of the date hereof; or

(4) the failure by the Company to provide Charitable Services in the amount described in Section 6.2 below.

Upon the occurrence of any Event of Default hereunder, in addition to any other right or remedy the Agency and/or the Affected Tax Jurisdictions may have at law or in equity or under the Agency’s Project Recapture Policy in effect as of the date hereof, the Agency and/or the Affected Tax Jurisdictions may, immediately and without further notice to the Company (but with notice to the Agency with respect to actions maintained by the Affected Tax Jurisdictions) pursue any action in the courts to enforce payment or to otherwise recover directly from the Company any amounts so in default or provide Charitable Services in the amount described below. The Agency and the Company hereby acknowledge the right of the Affected Tax Jurisdictions to recover directly from the Company any amounts so in default pursuant to Section 874(6) of the Act and the Company shall immediately notify the Agency of any action brought, or other measure taken, by any Affected Tax Jurisdiction to recover any such amount.

6.2 (a) For the term of the Lease Agreement and this PILOT Agreement, the Company agrees to provide annual Charitable Services consisting primarily of affordable housing and related services for the benefit of low-income and indigent citizens residing in Tompkins County, New York, the cost of which Charitable Services shall be in an amount equal
to or in excess of the unabated Real Estate Taxes.

The Company shall submit to the Agency annually, on or before January 30 of each year (originally commencing on May 31, 2001), financial statements (the "Financial Statements") indicating the dollar value of and the costs incurred by the Company in its provisions of Charitable Services during the immediately preceding calendar year. The Financial Statements shall consist of: (i) the Company's audited financial statements prepared by an Accountant (as defined hereinafter) and (ii) a certified statement of the Company attesting to the number of SSI and/or subsidized residents served at the Facility. For purposes of the foregoing, "Accountant" shall mean a firm of independent certified public accountants of recognized standing selected by the Company. Within thirty (30) days of receipt of the Financial Statements, the Agency shall calculate or cause to be calculated the value of the Charitable Services provided during the immediately preceding calendar year, compare the same against the dollar amount of real property taxes levied against the Facility for the calendar year, and certify to the Affected Tax Jurisdictions that the amount of the Charitable Services is equal to or in excess of the Real Estate Taxes.

If the Real Estate Taxes exceed the value of Charitable Services provided by the Company in any calendar year, the Company shall make a PILOT Payment to the Affected Tax Jurisdictions, which payment shall be in an amount equal to the difference between the Real Estate Taxes and the Charitable Services paid by the Company for such calendar year (the "Increased PILOT Payment"). In the event that an Increased PILOT Payment is necessary due to the Company's failure to provide a sufficient dollar value of Charitable Services, the Agency shall notify the Company of said deficiency by July 15 of the applicable year, and the Company shall remit the Increased PILOT Payment to the Affected Tax Jurisdictions no later than September 1 of said year. Failure by the Company to make a PILOT Payment (e.g., Increased PILOT Payment or Total PILOT Payment) shall constitute an Event of Default hereunder.

(b) For purposes of the foregoing, "Charitable Services" shall mean the costs incurred by the Company in its providing of:

(i) charity care to elderly residents residing at the Facility;

(ii) housing and housing-related services at the Facility to low-income and indigent persons and those who qualify for SSI;

(iii) assistance to Medicaid recipients; or

(iv) additional health care, medical, housing and related charity services to low-income, indigent persons and/or other subsidized residents.

6.3 If payments pursuant to Section I herein are not made by the Delinquency Date, or if any other payment required to be made hereunder is not made by the last day of any applicable cure period within which said payment can be made without penalty, the Company shall pay penalties and interest as follows:
(a) With respect to payments to be made pursuant to Section I herein, if said payment is not received by the Delinquency Date, the Company shall pay, in addition to said payment, (i) a late payment penalty equal to five percent (5%) of the amount due and (ii) for each month, or any part thereof, that any such payment is delinquent beyond the first month, interest on the total amount due plus the late payment penalty, in an amount equal to one percent (1%) per month; and

(b) With respect to all other payments due hereunder, if said payment is not paid within any applicable cure period, the Company shall pay, in addition to said payment, the greater of the applicable penalties and interest as determined hereunder or penalties and interest which would have been incurred had payments made hereunder been for Real Estate Taxes.

Section VII - Assignment.

7.1 No portion of any interest in this PILOT Agreement may be assigned by the Company, nor shall any person other than the Company be entitled to succeed to or otherwise obtain any benefits of the Company hereunder without the prior written consent of the Agency, which shall not be unreasonably withheld or delayed.

Section VIII - Miscellaneous.

8.1 This PILOT Agreement may be executed in any number of counterparts each of which shall be deemed an original but all of which together shall constitute a single instrument.

8.2 All notices, claims and other communications hereunder shall be in writing and shall be deemed to be duly given if personally delivered or mailed first class, postage prepaid, as follows:

To the Agency: Tompkins County Industrial Development Agency
401 East State Street, Suite 402B
Ithaca, New York 14850
Attn: Administrative Director

With a copy to: Harris Beach PLLC
99 Garmsey Road
Pittsford, New York 14534
Attn: Russell E. Gaenzle, Esq.

To the Company: Ithacare Center Service Company, Inc.
1 Bella Vista Drive
Ithaca, New York 14850
Attn: Executive Director
or at such other address as any party may from time to time furnish to the other party by notice given in accordance with the provisions of this Section. All notices shall be deemed given when mailed or personally delivered in the manner provided in this Section.

8.3 This PILOT Agreement shall be governed by, and all matters in connection herewith shall be construed and enforced in accordance with, the laws of the State applicable to agreements executed and to be wholly performed therein and the parties hereto hereby agree to submit to the personal jurisdiction of the federal or state courts located in Tompkins County, New York.

8.4 Notwithstanding any other term or condition contained herein, all obligations of the Agency hereunder shall constitute a special obligation payable solely from the revenues and other monies, if any, derived from the Facility and paid to the Agency by the Company. No member of the Agency or any person executing this PILOT Agreement on its behalf shall be liable personally under this PILOT Agreement. No recourse shall be had for the payment of the principal or interest on amounts due hereunder or for any claim based upon or in respect of any modification of or supplement hereto against any past, present or future member, officer, agent, servant, or employee, as such, of the Agency, or of any successor or political subdivision, either directly or through the Agency or any such successor, all such liability of such members, officer, agents, servants and employees being, to the extent permitted by law, expressly waived and released by the acceptance hereof and as part of the consideration for the execution of this PILOT Agreement.

[Remainder of Page Intentionally Left Blank]
[Signature Page to Second Amended and Restated Payment-in-Lieu-of-Tax Agreement]

IN WITNESS WHEREOF, the parties hereto have executed this Second Amended and Restated Payment-in-Lieu-of-Tax Agreement as of the day and year first above written.

TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: _______________________
Name: Heather D. McDaniel
Title: Administrative Director

ITHACARE CENTER SERVICE COMPANY, INC.

By: _______________________
Mark A. Macera
Executive Director
IN WITNESS WHEREOF, the parties hereto have executed this Second Amended and Restated Payment-in-Lieu-of-Tax Agreement as of the day and year first above written.

TOMPKINS COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: ____________________________
Name: Heather D. McDaniel
Title: Administrative Director

ITHACARE CENTER SERVICE COMPANY, INC.

By: ____________________________
Name: [Signature]
Title: Executive Director

Mark A. Macera
Executive Director
### EXHIBIT A

#### SCHEDULE A

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