



**Exhibit VIII.C.1.b. - Assessed Value of Land**

*Submit as Exhibit VIII.C.1.b. the assessed value of each parcel of the land for the proposed gaming facility and of the existing facilities, improvements and infrastructure thereon, if any, as of the time of the Application. Provide a schedule of the real estate taxes paid on such property for the past five (5) years.*

**PROPERTY 1**

Property Description: Racetrack, 85.84 acres  
 Tax Map ID: 158.00-3-49.10  
 Assessed Value for 2015: \$7,286,919

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	\$377,213.87
2014	\$324,783.53
2013	\$301,610.38
2012	\$268,694.05
2011	\$273,670.75
2010	\$267,872.84

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	\$308,587.62
7/1/13 to 6/30/14	\$271,941.33
7/1/12 to 6/30/13	\$257,188.60
7/1/11 to 6/30/12	\$251,637.89
7/1/10 to 6/30/11	\$255,230.73



**PROPERTY 2**

Property Description:                      Parking Lot, 29.75 acres  
 Tax Map ID:                                    158.00-3-51  
 Assessed Value for 2015:                \$20,150

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	\$1,118.96
2014	\$984.20
2013	\$933.94
2012	\$932.10
2011	\$945.91
2010	\$952.85

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	\$853.31
7/1/13 to 6/30/14	\$751.98
7/1/12 to 6/30/13	\$711.18
7/1/11 to 6/30/12	\$734.85
7/1/10 to 6/30/11	\$745.35



**PROPERTY 3**

Property Description: Rural Vac <10, 6.28 acres  
 Tax Map ID: 158.00-3-52  
 Assessed Value for 2015: \$6,000

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	\$333.19
2014	\$293.06
2013	\$278.09
2012	\$277.55
2011	\$281.67
2010	\$283.73

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	\$254.09
7/1/13 to 6/30/14	\$223.91
7/1/12 to 6/30/13	\$211.77
7/1/11 to 6/30/12	\$218.81
7/1/10 to 6/30/11	\$221.94



**PROPERTY 4**

Property Description: Vacant Commercial, 21.78 acres  
 Tax Map ID: 158.00-3-53  
 Assessed Value for 2015: \$21,700

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	\$1,205.04
2014	\$1,059.91
2013	\$1,005.80
2012	\$1,003.79
2011	\$1,018.68
2010	\$1,026.15

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	\$918.95
7/1/13 to 6/30/14	\$809.83
7/1/12 to 6/30/13	\$765.89
7/1/11 to 6/30/12	\$791.37
7/1/10 to 6/30/11	\$802.68



**PROPERTY 5**

Property Description: Vacant rural, 3.83 acres  
 Tax Map ID: 158.00-3-61.10  
 Assessed Value for 2015: \$1,670

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	N/A *
2014	N/A *
2013	N/A *
2012	N/A *
2011	N/A *
2010	N/A *

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	N/A *
7/1/13 to 6/30/14	N/A *
7/1/12 to 6/30/13	N/A *
7/1/11 to 6/30/12	N/A *
7/1/10 to 6/30/11	N/A *

\* Prior to May 13, 2015, this parcel was owned by the Town of Nichols and was exempt from real estate taxes. Tax bill information for the balance of calendar year 2015 (i.e. following Tioga Downs' acquisition of this parcel) is not yet known.



**PROPERTY 6**

Property Description: Vacant rural, 3.26 acres  
 Tax Map ID: 158.00-3-61.20  
 Assessed Value for 2015: \$1,460

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	N/A *
2014	N/A *
2013	N/A *
2012	N/A *
2011	N/A *
2010	N/A *

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	N/A *
7/1/13 to 6/30/14	N/A *
7/1/12 to 6/30/13	N/A *
7/1/11 to 6/30/12	N/A *
7/1/10 to 6/30/11	N/A *

\* Prior to May 13, 2015, this parcel was owned by the Town of Nichols and was exempt from real estate taxes. Tax bill information for the balance of calendar year 2015 (i.e. following Tioga Downs' acquisition of this parcel) is not yet known.



**PROPERTY 7 - NOTE: THIS PARCEL WAS CONVEYED TO TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY AND IS LEASED BACK BY TIOGA DOWNS.**

Property Description: Small Park Garde, 1.25 acres  
 Tax Map ID: 158.00-3-49.20  
 Assessed Value for 2015: \$1,149,835

**Schedules of Previous Taxes Paid:**

<u>Town/County Property Taxes</u>	
2015	N/A *
2014	N/A *
2013	N/A *
2012	N/A *
2011	N/A *
2010	N/A *

<u>School Property Taxes</u>	
7/1/14 to 6/30/15	N/A *
7/1/13 to 6/30/14	N/A *
7/1/12 to 6/30/13	N/A *
7/1/11 to 6/30/12	N/A *
7/1/10 to 6/30/11	N/A *

\* This parcel was previously part of Tax Parcel Number 158.00-3-49. Tax Parcel Number 158.00-3-49 was subdivided into this parcel and Tax Parcel Number 158.00-3-49.10 (which continues to be owned by Tioga Downs). The applicable tax information is described above with respect to Tax Parcel Number 158.00-3-49.10.