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January 30, 2008

Via E-mail & Regular Mail

Mr. Robert J. Nole  
Assistant Superintendent for Business Affairs  
New Hartford Central School District  
33 Oxford Road  
New Hartford, New York 13413

**Re: PILOT Agreement  
Office Park Development**

Dear Bob:

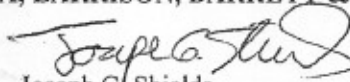
This letter is written in response to your recent inquiry as to whether the School District has authority to enter into the agreement allocating PILOT payments. Pursuant to General Municipal Law § 858(15), the School District is permitted to consent to a deviation from the standard uniform payment in lieu of tax policy.

We understand the proposed development has been approved by the Oneida County Industrial Development Agency, Oneida County and the Town of New Hartford and they have consented to a deviation from the standard uniform PILOT agreement governing the New Hartford Office Park. We understand the School Board recognizes the long range benefits of the development of the office park for future growth of the School District's tax base. Based on the foregoing, it is our opinion the School Board can adopt the enclosed resolution approving the allocation of the PILOT agreement.

If you have any questions or concerns, please do not hesitate to contact me.

Very truly yours,

FERRARA, FIORENZA, LARRISON, BARRETT & REITZ, P.C.

  
Joseph G. Shields

JGS/paw  
Enclosure