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January 10, 2023

BY ELECTRONIC MAIL

Town of Wappinger ZBA

Attn: Mr. Peter Galotti, Chairman

20 Middlebush Road

Wappingers Falls, NY

RE: Application of Neil Blaser

Dear Chairman Galotti and Members of the Board,

This office represents Mr. Neil Blaser who has an application for area variance currently pending before this Board. Mr. Blaser resides at 41 Diddell Road, Wappingers Falls, NY. The property consists of 10.7 acres and is known as Tax Grid No. 6359-03-274312. The property is located in Dutchess County Agricultural District No. 22, and Mr. Blaser seeks to construct a 40' x 80' poll barn on the premises. As you are aware, we appeared before the Board on November 22, 2022. Subsequent to the appearance, the Board conducted a site visit. This letter is in support of said application.

At the November 22nd appearance, there was discussion related to the distinction between a property being included within the Dutchess County Agricultural District and a property that is subject to a New York State Agricultural Tax Exemption. The Dutchess County Department of Planning publishes a newsletter titled "Plan on It," and in May 2011, published a newsletter titled "Agricultural Districts vs. Agricultural Assessments: What is the Difference, and Why do they Matter?" (hereinafter, the "Newsletter"). A copy of this document is attached to this letter (Exhibit "A").

As the Newsletter succinctly describes, there is a distinct difference between the two programs. The Agricultural Districts Programs, “provides ‘right-to-farm’ protections, including defense from private nuisance lawsuits and restrictive local ordinances” (emphasis added). The Agricultural Assessment Program, “provides property tax relief for landowners by requiring that eligible farmland is assessed on the basis of actual agricultural production value rather than its full market value.” It is possible for a property to reap the benefits of the agricultural tax exemption *without* being included in the County’s agricultural district, and conversely, it is possible for a property to be located *within* the County’s agricultural district and not be subject to the benefits of the agricultural tax exemption. The two programs are related, but not mutually exclusive.

In this instance, Mr. Blaser’s property is located within Dutchess County Agricultural District No. 22. Inclusion in the agricultural district confers protections to the property owner against burdensome local restrictions – in this case, the restriction on size, and quantity, of accessory buildings. The Newsletter, in citing the NYS Department of Agriculture and Markets Guidelines for Review of Local Zoning and Planning Laws states that, “in general, the construction of on-farm buildings and the use of land for agricultural purposes should not be subject to site plan review, special use permits, or non-conforming use requirements when conducted in a County-adopted, State certified agricultural district.”

It is important to note that the Dutchess County Legislature adopted Section 159-1 of the County Code, which is the County’s “Right to Farm Law.” This law explicitly states that its purpose and intent is to maintain the agricultural character of the county, to protect the operation of farms, to permit the continuation of agricultural practices, to encourage the initiation and

expansion of farms, and to promote new ways to resolve disputes concerning agricultural practices and farm operations. A copy of this code section is attached to this letter (Exhibit “B”).

Although the form RP-305 and corresponding tax exemption have no bearing on the inclusion within Dutchess County’s Agricultural District, the form does solicit information that the Board may find helpful. For example, in order to receive the Agricultural Exemption, the property must consist of at least seven acres and show gross sales in excess of \$10,000.00 annually. In this case, Mr. Blaser’s property consists of 10.7 acres, with approximately 8.1 acres dedicated to agricultural use. In addition, in 2021, Mr. Blaser’s operation grossed \$10,565.00 and in 2022, grossed \$11,851.50. Attached to this letter is a spreadsheet representing gross sales in 2021 and 2022 (Exhibit “C”).

Following this Board’s visit to the site, Mr. Blaser was asked to create a “floorplan” which shows the proposed interior use of the barn to justify its size. Attached to this letter is a floorplan showing the proposed storage of farm equipment and implements (Exhibit “D”). As you will see, the barn will house a number of implements that Mr. Blaser currently owns and uses. The floorplan depicts the proposed storage of each item, and Mr. Blaser can elaborate upon the Board’s request.

Lastly, I find it imperative to stress that the character of the neighborhood would not change by allowing construction of the barn. In the surrounding area there are a significant number of properties that: 1) are included in the Dutchess County Agricultural District, 2) contain more than one accessory structure, and 3) include accessory structures in excess of the size permitted by the Town of Wappinger Code.

In conclusion, I respectfully request that the Board consider this letter and supporting materials when analyzing the standards to grant an area variance. The Dutchess County Agricultural District program seeks to protect farm use from burdensome regulations, and is wholly distinct from the NYS Agricultural Exemption program. It is undisputed that Mr. Blaser's property is located within Agricultural District No. 22, and although he has not availed himself to the benefit of the Agricultural Assessment program, his property meets the minimum acreage and gross sales requirement. Additionally, Mr. Blaser has provided the Board with a prospective floorplan showing the necessity of a structure this size. Lastly, the subject parcel is located in an area with significant agricultural use, and a number of large, farm-related structures.

Upon your review of this correspondence, I may be contacted by email at frank@shillinglegal.com or by phone at (845) 225-7500 should the Board or Counsel for the Board have any questions.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'F. J. Smith III', with a stylized flourish at the end.

Frank J. Smith III, Esq.

CC: Ms. Lisa Cobb, Esq.
Mr. Neil Blaser

EXHIBIT A

Plan On It

A Dutchess County Planning Federation eNewsletter

May 2011

Agricultural Districts vs. Agricultural Assessments

What Is the Difference, and Why Do They Matter?

By Noela Hooper, Senior Planner

Unless you run a farm, the recent deadline to apply for an Agricultural Assessment on productive farmland may have escaped your notice. And unless you own farmland, the end of the County's annual Agricultural District enrollment period might also have been overlooked. These two very important, and very different, programs are key to maintaining our rural heritage. If you are a municipal board member or elected official, it is especially important that you understand the purpose of these programs to ensure that they are properly implemented in your community.

If you are already confused, you're not alone. There is a great deal of misunderstanding regarding the differences between Agricultural Districts and Agricultural Assessments, and the purpose of this discussion is to explain them both and describe your community's legal obligation to implement them.



How They Differ and the "Catch"

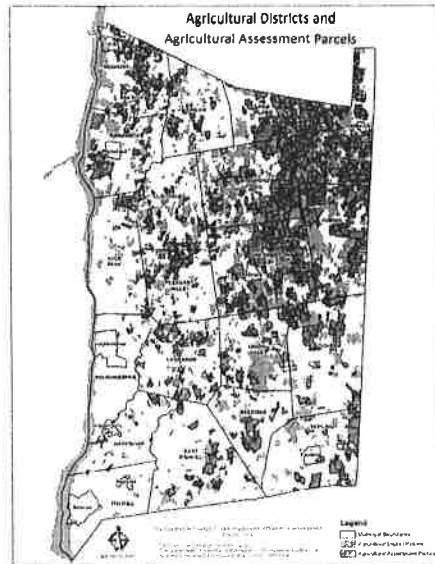
Recognizing that residential and commercial development was eroding the state's farmland, New York State enacted Agricultural Markets Law, Article 25-AA [AML 25-AA] in 1971 to help local governments keep land in agricultural production. Although the law has been amended to reflect the changing challenges and requirements of agricultural production, the Agricultural District and Agricultural Assessment programs established under this law have formed the basis for identifying and protecting farmland in Dutchess County.

The Agricultural **Districts** Program provides "right-to-farm" protections, including defense from private nuisance lawsuits and restrictive local ordinances. The Agricultural **Assessment** Program provides property tax relief for landowners by requiring that eligible farmland is assessed on the basis of actual agricultural production value rather than its full market value.

Here's the thing that seems to cause so much confusion, as explained by the [Dutchess County Agriculture and Farmland Protection Board](#):

- Enrollment in an Agricultural District does **not** automatically qualify the property for the Agricultural Assessment Program, and;
- Farmland qualifying for the Agricultural Assessment Program does **not** have to be enrolled in an Agricultural District.

In other words, landowners that can document production income may qualify for a tax exemption based on the agricultural value of their land (Agricultural Assessment Program), but they must also enroll in the Agricultural District Program to benefit from "right-to-farm" protections.



Map of Dutchess County showing parcels with Agricultural Assessments and parcels enrolled in an Agricultural District.

Qualifying for an Agricultural Assessment

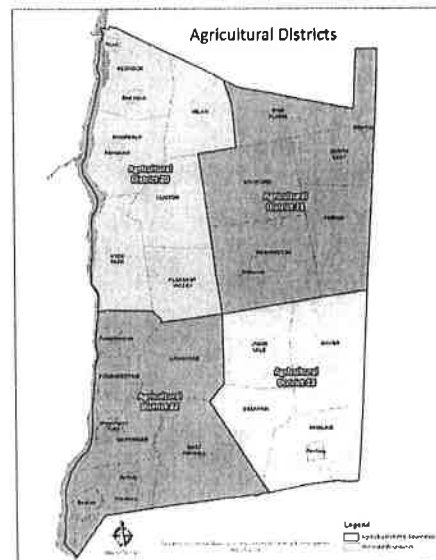
The Farmland Protection Board's program summary explains:

"Any owner of at least seven acres of land which produces a minimum of \$10,000 annually, or any owner of less than seven acres of land which produces a minimum of \$50,000 annually on average in the preceding two years, from the sale of crops, livestock, or livestock products, or from commercial horse boarding, is eligible to receive an agricultural assessment."

Landowners must apply annually (usually by March 1st) to their local assessors to receive this exemption. Land placed under agricultural assessment and then converted to non-agricultural use is subject to conversion fees. As of December 2010, more than 113,000 acres of Dutchess County farmland had qualified to receive Agricultural Assessments.

Agricultural Districts Program

Dutchess County has four Agricultural Districts that encompass the entire County. Currently there are almost 174,000 acres of certified agricultural district farmland, and every town in Dutchess County includes certified agricultural district parcels. Only farm operations on property that has been certified for inclusion in one of the County's four Agricultural Districts are entitled to the significant protections enumerated in the Agricultural Districts Law.



Map of Dutchess County's four agricultural districts.

Getting Certified in a District

The Dutchess County Agriculture and Farmland Protection Board oversees the Agricultural District Certification Program on behalf of the Dutchess County Legislature.

Since the program's inception, the Board has conducted a comprehensive review of the districts at eight-year intervals, submitting its findings to the Legislature for approval and to the NYS Commissioner of Agriculture and Markets for certification. Beginning in 2007, the Legislature also established an annual 30-day enrollment period (April 15 to May 14) when landowners can apply for inclusion in the program.

Applications for inclusion are submitted to the County's Soil and Water Conservation District, which provides an analysis of the acreage on the basis of soils and other conditions. The Board reviews each property and compiles a report recommending qualified parcels for inclusion. In general, the Board bases its review on the land's current or potential viability either as farmland or in support of a farm operation. The Legislature notifies municipalities that parcels are being considered for inclusion, holds a public hearing, and approves a list of parcels that are forwarded to the NYS Commissioner of Agriculture and Markets for review and certification. Once certified, properties can only be removed from the program during the 8-year review process.

Right-to-Farm Protections

The NYS Department of Agriculture and Markets [Guidelines for Review of Local Zoning and Planning Laws](#) provides a detailed account of the protections provided to participating landowners by AML 25-AA, and of each municipality's responsibility to implement state regulations. A few examples:

- "In general, the construction of on-farm buildings and the use of land for agricultural purposes should not be subject to site plan review, special use permits or non-conforming use requirements when conducted in a County-adopted, State certified agricultural district." (Guidelines, p.3)
- "Agricultural farm management practices, including construction, maintenance, and repair of farm buildings and structures, and land use changes consistent with 'generally accepted principles of farming' are designated as Type II actions which do not require preparation of an EAF and are not subject to compliance with SEQR." (Guidelines, p.7)
- "A requirement to screen a farm operation or agricultural structures such as farm labor housing or greenhouses from view has been found by the Department to be unreasonably restrictive." (Guidelines, p.13)
- "Requirements for buffers or setbacks to graze animals, construct fences and otherwise use land for agricultural purposes are generally unreasonably restrictive." (Guidelines, p.13)

The State also reviews zoning issues that include requirements for minimum and maximum building dimensions, lot size, setbacks, sign limitations, and maximum lot coverage.

Additional AML 25-AA provisions requiring submission of Agricultural Data Statements, Notice of Intent (NOI) filings, and Real Estate Disclosure Notices for new development and public projects in agricultural districts are often overlooked by municipalities. Planning for Agriculture in New York: A Toolkit for Towns and Counties, a recent publication from the American Farmland Trust, provides summaries of these and other local responsibilities. In its discussion of "Agricultural Districts and Right-to-Farm Laws" (see p. 19 of publication).

"The purpose of agricultural districting is to encourage the continued use of farmland for agricultural production. The Program is based on a combination of landowner incentives and protections, all of which are designed to forestall the conversion of farmland to non-agricultural uses."

— NYS Department of Agriculture and Markets: *Agricultural Districts: Farmer Benefits and Protections*

Restrictions on Local Government Authority

Local officials may not be aware of the restrictions on local government authority imposed by Agricultural Districts Law until a site-specific issue arises. The Law provides a mechanism that allows the NYS Commissioner of Agriculture and Markets to independently initiate a review of a proposed or existing local law or ordinance to ensure compliance with NYS Agricultural Markets Law.

The State conducts a careful review of each issue and relays its findings to municipal officials, with the goal of reaching a solution that is satisfactory to the landowner as well as the municipality. However, "[i]n the case where a municipality rejects the Department's attempts at remediation, the Commissioner of Agriculture and Markets is explicitly authorized by law to bring an action to enforce Section 305-a. Alternatively, the Commissioner may issue an Order to comply, pursuant to Section 36 of the Agriculture and Markets Law." (*Local Laws and Agricultural Districts: How Do They Relate?* NYS Department of Agriculture and Markets, 8/11/09.)

The NYS Department of Agriculture and Markets would much prefer the role of advisor to the role of enforcer. They encourage municipalities to forward proposed comprehensive plans and zoning ordinances, before they are adopted, for Agricultural Districts Law compliance review. They also provide a comprehensive series of guidelines on their website.

Working Together to Support Farming

Municipal regulations are the first line of defense against the erosion of irreplaceable farmland. As the agriculture industry in Dutchess County continues to adapt to the challenges of encroaching development and challenging economic conditions, families that have been operating farms for generations have new neighbors — the next generation of farmers looking for hospitable communities where they can succeed. It is important to recognize that maintaining our rural traditions depends on our willingness to accommodate them.

More Information

NYS Department of Agriculture and Markets:

- [Agricultural Districts Program](#)
- [Local Laws and Agricultural Districts: How Do They Relate?](#)
- [Guidelines for Review of Local Zoning and Planning Laws](#)
- [Agricultural Markets Law, Article 25-AA](#)

Dutchess County Agriculture and Farmland Protection Board:

- [Brochure on Agricultural Assessment & District Programs](#)

Dutchess County:

- Map of [Agricultural Districts](#)
- Map of [Agricultural District parcels](#)
- General information about [agriculture and the environment](#)

American Farmland Trust:

- [Planning for Agriculture in New York: A Toolkit for Towns and Counties](#)

[CLICK HERE](#) to view past issues of the DCPF's newsletter, *Plan On It*.

This newsletter was developed by the Dutchess County Department of Planning and Development, in conjunction with the Dutchess County Planning Federation.

To unsubscribe from our eNewsletter mailing list, please send an email with the word "unsubscribe" in the subject line to DCPlanningFederation@co.dutchess.ny.us.

EXHIBIT B

Chapter 159. Farming

[HISTORY: Adopted by Dutchess County as indicated in article histories. Amendments noted where applicable.]

STATUTORY REFERENCES

Agricultural districts — See Agriculture and Markets Law Art. 25-AA.

Environmental quality review — See Environmental Conservation Law Art. 8.

Lands in agricultural districts; disclosure — See Real Property Law Art. 9, § 333-c.

Article I. Right to Farm

[Adopted 7-15-2019 by L.L. No. 3-2019]

§ 159-1. Legislative intent and purpose.

- A. The Dutchess County Legislature recognizes farming is an essential enterprise and an important industry which enhances the economic base, natural environment, and quality of life in Dutchess County.
- B. The Legislature declares that it shall be the policy of this County to encourage agriculture and foster understanding by all residents of the necessary day-to-day operations involved in farming, so as to encourage cooperation with those practices.
- C. It is the general purpose and intent of this article to maintain and preserve the agricultural character of the County, to protect the existence and operation of farms, to permit the continuation of agricultural practices, to encourage the initiation and expansion of farms and agribusiness, and to promote new ways to resolve disputes concerning agricultural practices and farm operations.
- D. The County encourages and supports local adoption of the agricultural data statement requirements as prescribed in New York State Department of Agriculture and Markets Law Article 25-AA, § 305-b.
- E. In order to maintain a vibrant farming economy in the County of Dutchess, it is necessary to limit the circumstances under which farming may be deemed to be a nuisance, and to allow agricultural practices inherent to and necessary for the business of farming to proceed and be undertaken free of unreasonable and unwarranted interference or restriction.

§ 159-2. Definitions.

As used in this article, the following terms shall have the meanings indicated:

AGRIBUSINESS

A business involved in the producing operations of a farm, the manufacture or distribution of farm equipment or farm supplies, or the processing, storage, or distribution of farm commodities.

AGRICULTURAL PRACTICES

Those practices necessary for the production, preparation, and marketing of agricultural products. Practices include but are not limited to: operation of farm equipment, crop production methods, the proper use of pest and disease management practices, and the construction and use of farm structures.

AGRICULTURAL PRODUCTS

Those products as defined in Article 25-AA, § 301, Subdivision 2, of the New York State Department of Agriculture and Markets Law.

FARM OPERATION

Shall be defined in accordance with Article 25-AA, § 301, Subdivision 11, of the New York State Agriculture and Markets Law.

FARMER

Any person, organization, entity, association, partnership, limited liability company, or corporation engaged in the business of farming, including but not limited to: the cultivation of land, the raising of crops, or the raising of livestock.

FARMING

The act of engaging in a farm operation and/or agricultural practices.

RIGHT-TO-FARM DISPUTE RESOLUTION COMMITTEE (or COMMITTEE)

The Chair of the Dutchess County Agricultural and Farmland Protection Board or their representative from the Agricultural and Farmland Protection Board), the Dutchess County Department of Planning and Development Commissioner (or their representative) and one representative from the New York State Agricultural Mediation Program.

§ 159-3. Right-to-farm declaration.

- A. Farmers, as well as those employed, retained, or otherwise authorized to act on behalf of farmers, may always lawfully engage in agricultural practices on property enrolled in a state-certified agricultural district within the County at all times.
- B. Agricultural practices shall not be found to be a public or private nuisance if such agricultural practices are:
 - (1) Conducted on property enrolled in a state-certified agricultural district;
 - (2) Conducted in conformity with generally accepted and sound agricultural practices;
 - (3) Conducted in a manner which is reasonable and necessary to the particular farm operation:
 - (a) The time, place, methodology, and traditional customs and procedures in the farming industry and advances resulting from increased knowledge, research, and improved technologies shall be considered when determining the reasonability and necessity;
 - (4) Conducted in a manner which is not negligent or reckless;
 - (5) Conducted in conformity with all local, state, and federal laws and regulations;
 - (6) Conducted in a manner which does not constitute a threat to public health and safety or cause injury to the health or safety of any person;
 - (7) Conducted in a manner which does not reasonably obstruct the free passage or use of navigable waters or public roadways.
- C. Nothing in this article shall be construed to prohibit an aggrieved party from recovering from damages for bodily injury or wrongful death due to a failure to follow sound agricultural practices, as outlined in this section.

§ 159-4. Resolution of disputes.

- A. A farming-activity-related complaint which cannot be settled by direct negotiation between the parties involved may be submitted to the Right-to-Farm Dispute Resolution Committee in an attempt to resolve the matter prior to or, if desired, alternatively to the filing of any court action or request for a determination by the Commissioner of the New York State Department of Agriculture and Markets about whether the agricultural practice in question is sound pursuant to Article 25-AA, § 308, of the New York State Agriculture and Markets Law.

- B. Any dispute shall be submitted in writing to the Committee within 30 days of the last date of occurrence of the particular activity giving rise to the dispute or the date the party became aware of the occurrence.
- C. The Committee may investigate the facts of the dispute and shall, within 25 days of receipt of a complaint, hold a meeting at a mutually agreed place and time to consider the merits of the matter.
- D. During the meeting, the Committee shall endeavor to have a full discussion of the dispute after a complete presentation of all pertinent facts concerning the dispute, in order to eliminate any misunderstandings and to enhance the effectiveness of the Committee as a forum for the resolution of disputes. The parties are encouraged to cooperate in the exchange of pertinent information concerning the dispute.
 - (1) Both parties shall have an opportunity to present what each considers to be pertinent facts.
- E. No party bringing a complaint to the Committee for settlement or resolution may be represented by counsel unless the opposing party is also represented by counsel.
- F. Within 10 business days of the meeting, the Committee shall render a written decision to the parties.
- G. The time limits provided in this section for action by the Committee may be extended upon a written agreement of all parties involved in the dispute.
- H. Any reasonable costs associated with the function of the Committee process shall be borne by the participants.
- I. To encourage the use of this mechanism to resolve disputes, the parties requesting to utilize this dispute resolution process shall stipulate, in writing, that the statements made during the process shall be deemed to be in the nature of settlement discussions and that such statements and any agreement reached as part of the dispute resolution process shall not be used for evidentiary purposes in any other action or proceeding.
- J. The decision of the Committee shall not be binding.

§ 159-5. Notification to real property buyers.

- A. The prospective grantor shall comply with Article 25-AA, § 310, of the New York State Agriculture and Markets Law, which requires that a disclosure notice be provided to the prospective grantee of real property located partially or wholly within an agricultural district.
- B. When any purchase and sale contract is presented for the sale, purchase, or exchange of real property located within 500 feet of the boundary lines of real property enrolled in an agricultural district, the prospective grantor shall present to the prospective grantee a disclosure notice.
 - (1) Said disclosure notice shall be found in Article 25-AA, § 310, Subdivision 1, of the New York State Agriculture and Markets Law: "It is the policy of this state and this community to conserve, protect and encourage the development and improvement of agricultural land for the production of food, and other products, and also for its natural and ecological value. This disclosure notice is to inform prospective residents that the property they are about to acquire lies partially or wholly within an agricultural district and that farming activities occur within the district. Such farming activities may include, but not be limited to, activities that cause noise, dust and odors. Prospective residents are also informed that the location of property within an agricultural district may impact the ability to access water and/or sewer services for such property under certain circumstances. Prospective purchasers are urged to contact the New York State Department of Agriculture and Markets to obtain additional information or clarification regarding their rights and obligations under article 25-AA of the Agriculture and Markets Law."
- C. Receipt of such notice shall be recorded on a property transfer report form prescribed by the Commissioner of Taxation and Finance as provided for in § 333-c of the Real Property Law.

§ 159-6. SEQRA determination.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act § 8-0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this article is a "Type II" action within the meaning of § 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required. [6 NYCRR § 617.5(c)(26) and (33) apply to: "County-owned or -leased routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "§ 301, Subdivision 2, adoption of regulations, policies, procedures, and local legislative decisions in connection with any action on this list."]

§ 159-7. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this article or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this article, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§ 159-8. Precedence.

This article and its provisions are in addition to all other applicable laws, rules, and regulations.

§ 159-9. When effective.

This article shall be effective immediately upon filing with the New York State Secretary of State.

EXHIBIT C

SALES 2021

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER
\$ 40.00	\$ 15.00	\$ 15.00	\$ 20.00	\$ 20.00	\$ 10.00	\$ 38.00	\$ 36.00	\$ 5.00	\$ 20.00	\$ 12.00
\$ 20.00	\$ 15.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 27.00	\$ 14.00	\$ 20.50	\$ 14.00	\$ 30.00	\$ 20.00
\$ 10.00	\$ 10.00	\$ 10.00	\$ 5.00	\$ 24.00	\$ 13.50	\$ 31.00	\$ 12.00	\$ 320.00	\$ 5.00	\$ 18.00
\$ 20.00	\$ 10.00	\$ 5.00	\$ 10.00	\$ 15.00	\$ 10.00	\$ 15.00	\$ 4.50	\$ 5.00	\$ 12.00	\$ 28.00
\$ 15.00	\$ 20.00	\$ 10.00	\$ 15.00	\$ 5.00	\$ 5.00	\$ 10.00	\$ 12.00	\$ 105.00	\$ 5.00	\$ 12.00
\$ 15.00	\$ 10.00	\$ 15.00	\$ 20.00	\$ 20.00	\$ 11.00	\$ 45.00	\$ 18.00	\$ 14.00	\$ 12.00	\$ 24.00
\$ 25.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 9.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 6.00	\$ 15.00	\$ 14.00
\$ 10.00	\$ 20.00	\$ 5.00	\$ 20.00	\$ 10.00	\$ 18.00	\$ 42.00	\$ 9.00	\$ 23.00	\$ 10.00	\$ 10.00
\$ 10.00	\$ 15.00	\$ 15.00	\$ 25.00	\$ 5.00	\$ 10.00	\$ 20.00	\$ 16.00	\$ 12.00	\$ 12.00	\$ 15.00
\$ 15.00	\$ 10.00	\$ 5.00	\$ 10.00	\$ 10.00	\$ 34.00	\$ 27.00	\$ 42.00	\$ 14.00	\$ 20.00	\$ 5.00
\$ 10.00	\$ 10.00	\$ 10.00	\$ 5.00	\$ 10.00	\$ 16.00	\$ 24.00	\$ 26.00	\$ 5.00	\$ 18.00	\$ 20.00
\$ 25.00	\$ 10.00	\$ 15.00	\$ 30.00	\$ 14.00	\$ 17.00	\$ 22.00	\$ 16.00	\$ 18.00	\$ 24.00	\$ 15.00
\$ 10.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 20.00	\$ 15.00	\$ 15.00	\$ 28.00	\$ 30.00	\$ 20.00	\$ 10.00
\$ 20.00	\$ 20.00	\$ 15.00	\$ 5.00	\$ 8.00	\$ 33.00	\$ 8.00	\$ 18.00	\$ 6.00	\$ 40.00	\$ 24.00
\$ 5.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 5.00	\$ 10.00	\$ 24.00	\$ 14.50	\$ 360.00	\$ 80.00	\$ 10.00
\$ 10.00	\$ 10.00	\$ 5.00	\$ 5.00	\$ 19.00	\$ 13.00	\$ 20.00	\$ 12.00	\$ 5.00	\$ 100.00	\$ 24.00
\$ 260.00	\$ 15.00	\$ 300.00	\$ 20.00	\$ 10.00	\$ 10.00	\$ 4.00	\$ 17.50	\$ 18.00	\$ 12.00	\$ 18.00
	\$ 15.00	\$ 470.00	\$ 30.00	\$ 20.00	\$ 13.00	\$ 3.00	\$ 36.00	\$ 16.00	\$ 15.00	\$ 15.00
	\$ 20.00		\$ 260.00	\$ 16.00	\$ 12.00	\$ 5.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
	\$ 10.00			\$ 5.00	\$ 15.00	\$ 10.00	\$ 9.00	\$ 8.00	\$ 20.00	\$ 25.00
	\$ 15.00			\$ 15.00	\$ 15.00	\$ 10.00	\$ 33.00	\$ 640.00	\$ 10.00	\$ 5.00
	\$ 295.00			\$ 9.00	\$ 15.00	\$ 10.00	\$ 28.00	\$ 10.00	\$ 10.00	\$ 20.00
				\$ 10.00	\$ 14.00	\$ 5.00	\$ 25.00	\$ 11.00	\$ 15.00	\$ 25.00
				\$ 20.00	\$ 5.00	\$ 128.00	\$ 1,200.00	\$ 15.00	\$ 6.00	\$ 379.00
				\$ 5.00	\$ 14.00	\$ 24.00	\$ 10.00	\$ 30.00	\$ 6.00	
					\$ 10.00	\$ 3.00	\$ 1,000.00	\$ 5.00	\$ 24.00	
				\$ 314.00	\$ 21.00	\$ 9.00		\$ 160.00	\$ 400.00	
					\$ 25.00	\$ 8.00		\$ 5.00	\$ 5.00	
					\$ 18.00	\$ 36.00		\$ 12.00	\$ 15.00	
					\$ 28.00	\$ 18.00		\$ 15.50	\$ 20.00	
					\$ 14.00	\$ 25.00		\$ 5.00	\$ 24.00	
					\$ 5.00	\$ 8.50		\$ 5.00		
					\$ 13.00	\$ 12.00		\$ 80.00	\$ 18.00	

\$ 10.00	\$ 3.00	\$ 5.00	\$ 17.00
\$ 17.00	\$ 24.00	\$ 7.00	\$ 16.00
\$ 15.00	\$ 8.50	\$ 15.00	
\$ 16.00	\$ 13.00	\$ 18.00	\$ 30.00
\$ 10.00	\$ 3.00	\$ 12.00	\$ 1,096.00
\$ 18.00	\$ 29.00	\$ 32.00	
\$ 34.00	\$ 20.00	\$ 12.00	
\$ 20.00	\$ 30.00	\$ 2,088.50	
\$ 10.00	\$ 3.00		
\$ 13.00	\$ 10.00		
\$ 24.00	\$ 16.00		
\$ 15.00	\$ 1.50		
\$ 12.00	\$ 24.00		
\$ 10.00	\$ 53.00		
\$ 15.00	\$ 6.00		
\$ 10.00	\$ 8.00		
\$ 10.00	\$ 9.00		
\$ 763.50	\$ 6.00		
	\$ 16.00		
	\$ 640.00		
	\$ 16.00		
	\$ 5.00		
	\$ 6.50		
	\$ 80.00		
	\$ 30.00		
	\$ 42.00		
	\$ 1,791.00		

DECEMBER

\$ 10.00

\$ 10.00

\$ 10.00

\$ 5.00

\$ 5.00

\$ 10.00

\$ 10.00

\$ 5.00

\$ 10.00

\$ 15.00

\$ 20.00

\$ 10.00

\$ 15.00

\$ 25.00

\$ 5.00

\$ 15.00

\$ 180.00

JANUARY	\$	260.00
FEBRUARY	\$	295.00
MARCH	\$	470.00
APRIL	\$	260.00
MAY	\$	314.00
JUNE	\$	763.50
JULY	\$	1,791.00
AUGUST	\$	2,668.00
SEPTEMBER	\$	2,088.50
OCTOBER	\$	1,096.00
NOVEMBER	\$	379.00
DECEMBER	\$	180.00
		<hr/>
	\$	10,565.00

SALES 2022

DAILY SALES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1	\$ -	\$ 10.00	\$ 23.00	\$ 20.00	\$ 10.00	\$ 30.00	\$ 35.00	\$ 30.00	\$ 41.00	\$ 151.00	\$ -	\$ 18.00
2	\$ 10.00	\$ -	\$ 10.00		\$ 5.00	\$ -	\$ -	\$ 128.00	\$ 23.00	\$ 41.00	\$ 136.00	\$ 80.00
3	\$ -	\$ -	\$ -	\$ 10.00	\$ 10.00	\$ 45.00	\$ 53.00	\$ 66.00	\$ 38.00	\$ 16.00	\$ -	\$ 6.00
4	\$ 5.00	\$ 12.00	\$ -	\$ 5.00	\$ -	\$ 25.00	\$ -	\$ 27.00	\$ 16.00	\$ 20.00	\$ 6.00	\$ 12.00
5	\$ -	\$ 10.00	\$ -	\$ -	\$ 24.00	\$ 49.00	\$ 4.00	\$ 26.00	\$ 19.00	\$ 100.00	\$ 87.00	\$ 30.00
6	\$ -	\$ 6.00	\$ -	\$ 15.00	\$ -	\$ 30.00	\$ 10.00	\$ 52.50	\$ 6.00	\$ 10.00	\$ 18.00	\$ 160.00
7	\$ -	\$ -	\$ -	\$ 10.00	\$ 20.00	\$ -	\$ 11.00	\$ 8.00	\$ 73.00	\$ 128.00	\$ 40.00	\$ 90.00
8	\$ -	\$ -	\$ 29.00	\$ 15.00	\$ 10.00	\$ 10.00	\$ 20.00	\$ 30.50	\$ 24.00	\$ 100.00	\$ -	\$ -
9	\$ -	\$ -	\$ 15.00	\$ -	\$ 21.00	\$ 21.00	\$ 1,624.00	\$ 100.00	\$ 157.00	\$ 35.00	\$ -	\$ 24.00
10	\$ 10.00	\$ -	\$ -	\$ 10.00	\$ 5.00	\$ 5.00	\$ 89.00	\$ 60.00	\$ 315.00	\$ 341.00	\$ 12.00	\$ 24.00
11	\$ -	\$ 15.00	\$ -	\$ 10.00	\$ 5.00	\$ 25.00	\$ 15.00	\$ 20.00	\$ 145.00	\$ -	\$ 180.00	\$ 6.00
12	\$ -	\$ -	\$ 20.00	\$ -	\$ -	\$ 45.00	\$ -	\$ -	\$ 61.00	\$ -	\$ 6.00	\$ -
13	\$ 10.00	\$ -	\$ 15.00	\$ 20.00	\$ -	\$ 10.00	\$ 6.00	\$ 17.00	\$ 115.00	\$ -	\$ 48.00	\$ 6.00
14	\$ -	\$ 6.00	\$ -	\$ 5.00	\$ -	\$ 18.00	\$ 14.00	\$ 39.00	\$ 10.00	\$ 119.00	\$ 62.00	\$ 115.00
15	\$ 10.00	\$ -	\$ -	\$ 5.00	\$ 20.00	\$ 5.00	\$ 25.00	\$ -	\$ -	\$ 52.00	\$ 18.00	\$ 12.00
16	\$ -	\$ 11.00	\$ 10.00	\$ 10.00	\$ -	\$ 40.00	\$ 41.00	\$ 343.00	\$ 20.00	\$ 16.00	\$ 6.00	\$ 6.00
17	\$ 10.00	\$ -	\$ 5.00	\$ 5.00	\$ 22.00	\$ 12.00	\$ 7.00	\$ 47.00	\$ 70.00	\$ 42.00	\$ -	\$ 110.00
18	\$ -	\$ -	\$ 15.00	\$ -	\$ -	\$ 58.00	\$ 10.00	\$ 35.50	\$ 75.00	\$ 24.00	\$ 100.00	\$ -
19	\$ -	\$ 11.00	\$ 5.00	\$ 5.00	\$ -	\$ 15.00	\$ 29.00	\$ 20.00	\$ 20.00	\$ 122.00	\$ 62.00	\$ 18.00
20	\$ 10.00	\$ 5.00	\$ -	\$ -	\$ 25.00	\$ 56.00	\$ 8.00	\$ 24.00	\$ 25.00	\$ -	\$ 179.00	\$ 6.00
21	\$ 21.00	\$ -	\$ -	\$ -	\$ 10.00	\$ 5.00	\$ 10.00	\$ 33.00	\$ 107.00	\$ 239.00	\$ 13.00	\$ 90.00
22	\$ -	\$ -	\$ 15.00	\$ 10.00	\$ -	\$ 10.00	\$ -	\$ 38.00	\$ 11.00	\$ 24.00	\$ -	\$ -
23	\$ 10.00	\$ -	\$ 5.00	\$ 10.00	\$ 5.00	\$ 5.00	\$ 40.00	\$ 143.00	\$ 20.00	\$ -	\$ 86.00	\$ 12.00
24	\$ 15.00	\$ 20.00	\$ -	\$ 35.00	\$ 15.00	\$ 4.00	\$ 23.00	\$ 28.00	\$ 110.00	\$ 100.00	\$ 6.00	\$ -
25	\$ -	\$ 12.00	\$ -	\$ -	\$ 10.00	\$ -	\$ 15.00	\$ 20.00	\$ 14.00	\$ -	\$ 12.00	\$ -
26	\$ -	\$ -	\$ 5.00	\$ 10.00	\$ 5.00	\$ 20.00	\$ 57.00	\$ 13.00	\$ 38.00	\$ 86.00	\$ 18.00	\$ 18.00
27	\$ -	\$ 12.00	\$ 10.00	\$ 20.00	\$ 5.00	\$ 24.00	\$ 10.00	\$ 31.00	\$ 47.00	\$ 100.00	\$ -	\$ 100.00
28	\$ -	\$ -	\$ 15.00	\$ 10.00	\$ -	\$ 10.00	\$ 22.00	\$ 10.00	\$ 85.00	\$ 173.00	\$ 12.00	\$ -
29	\$ 5.00	\$ -	\$ 5.00	\$ -	\$ 40.00	\$ -	\$ 31.00	\$ -	\$ 165.00	\$ 120.00	\$ 120.00	\$ 80.00
30	\$ -	\$ -	\$ -	\$ 60.00	\$ 20.00	\$ 10.00	\$ -	\$ 19.00	\$ 122.00	\$ 100.00	\$ 24.00	\$ -
31	\$ -	\$ -	\$ 10.00	\$ -	\$ -	\$ -	\$ 31.00	\$ 66.00	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 116.00	\$ 130.00	\$ 212.00	\$ 300.00	\$ 287.00	\$ 587.00	\$ 2,240.00	\$ 1,474.50	\$ 1,972.00	\$ 2,259.00	\$ 1,251.00	\$ 1,023.00
												\$ 11,851.50

EXHIBIT D

