

**GAR ASSOCIATES, INC.**  
**PROFESSIONAL QUALIFICATIONS OF:**  
**DAVID M. CARLON**

David M. Carlon is currently employed full-time with GAR Associates, Inc. as a State Certified General Appraiser serving as Operations Manager for the government service department. David manages and supervises all activities and personnel related to Government Projects as well as performs mass appraisal application for commercial and residential properties. He has been employed with GAR since 1993.

***EDUCATION:***

Bachelor of Science - Finance and Accounting  
University of New Haven, West Haven, Connecticut  
Graduated, 1993

St. Joseph's Collegiate Institute, Kenmore, New York  
Graduated, 1989

***LICENSES:***

New York State Certified General Appraiser – June 2006  
Certificate Number 46-45365

***APPRAISAL COURSES:***

- \* Standards of Professional Practice and Ethics- 410/A and 420/B - October 1994
- \* R-1 Introduction to Real Estate Appraisal - September 1998
- \* R-2 Valuation Principles and Procedures - October 1998
- \* 310 - Basic Income Capitalization - November 1999 – Appraisal Institute
- \* 510 – Advanced Income Capitalization - 2003
- \* G3 – Applied Income Valuation – October 2004
- \* AQ1 – Fair Housing Lending & Environmental Issues – November 2004
- \* Various technical seminars presented by NYS Office of Real Property, the Appraisal Institute and other real estate agencies
- \* Continuing Education in 2005

***SEMINARS:***

DHCR Work Session – Market Studies, Buffalo, NY	2004 through 2006
NYSFAFH Affordable Housing Conference – New York	2002 through 2006

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***PARTICIPATED IN APPRAISAL ASSIGNMENT/PROJECTS IN AND FOR:***

Erie County	
Chautauqua County	NYS Dept. of General Services (GSA)
Cattaraugus County	Dept. of Housing & Urban Dev. (HUD)
Orleans County	Private Tax Assessment Cases
Niagara County	Divorce and Matrimonial Cases
Monroe County	
Ulster County	Livingston County
Westchester County	Allegany County
Rensselaer County	Stueben County
Saratoga County	Broome County
Lewis County	Franklin County
Jefferson County	Essex County
Albany County	Columbia County
Schenectady County	Dutchess County
Orange County	Fulton County

***PARTICIPATED IN APPRAISAL ASSIGNMENT/PROJECTS FOR:***

HSBC Bank  
First Niagara Bank  
JP Morgan Chase Bank  
Key Bank of New York  
Buffalo Savings Bank  
Evans Bank  
Charter One Bank  
Other Private Clients

***PROPERTY TYPES APPRAISED:***

Included are commercial, industrial, retail, residential and vacant land property types, along with mass appraisals and multi-family housing market studies.

Prepared cost segregation studies for all property types, including medical facilities, office parks, strip-malls, new and renovated office buildings, apartment complexes, manufacturing facilities, warehouse distribution facilities, and a number of other real estate development projects.

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**GOVERNMENT/ASSESSMENT PROJECTS:**

<b>Town of Amherst</b>	1995 - Current	<b>City of Jamestown</b>	2004 – 2006
Manager – Commercial/Residential Valuation		Manager – Commercial/Residential Valuation	
<b>Town of Clarence</b>	2002 – Current	<b>French Creek/Mina/Sherman</b>	2004-2005
Manager – Commercial/Residential Valuation		Commercial Valuation	
<b>City of Lockport</b>	1999 – 2002	<b>Kiantone/Harmony</b>	2004
Manager – Commercial/Residential Valuation		Commercial Valuation	
<b>City of Niagara Falls</b>	2000 – 2007	<b>Town of Lancaster</b>	2004–2005
Manager – Commercial/Residential Valuation		Manager – Commercial/Residential Valuation	
<b>City of Batavia</b>	2003 – Current	<b>Ellicottville</b>	2004–2005
Manager – Commercial/Residential Valuation		Commercial Valuation	
<b>Town of Lockport</b>	1997 – Current	<b>Lackawanna</b>	2004–2005
Manager – Commercial/Residential Valuation		Manager – Commercial/Residential Valuation	
<b>City of Buffalo</b>	1999 – 2003	<b>Town of Rotterdam</b>	2005-Current
Commercial Valuation		Manager – Commercial/Residential Valuation	
<b>Town of Scriba</b>	2002 – 2006	<b>Town of Schodack</b>	2006-2008
Commercial Valuation		Manager – Commercial/Residential Valuation	
<b>Town of Allegany</b>	2002 – 2006	<b>Town of Sand Lake</b>	2006-2008
Manager – Commercial/Residential Valuation		Manager – Commercial/Residential Valuation	
<b>Town of Clarkson</b>	2003 – Current	<b>Town of East Green Bush</b>	2006-2008
Commercial Valuation		Manager – Commercial/Residential Valuation	
<b>Town of Hanover</b>	2003 – 2006	<b>Town of Stillwater</b>	2005 – 2006
Commercial Valuation		Manager – Commercial/Residential Valuation	
<b>City of North Tonawanda</b>	2001 – Current	<b>City of Kingston</b>	2006 – Current
Manager – Commercial/Residential Valuation		Manager	
<b>Town of Malta</b>	2007 – Current	<b>Town of Niskayuna</b>	2007 – Current
Manager		Manager	
<b>Saratoga County On-line Sales Database</b>			2006 – Current
Manager			
<b>Town of Moreau</b>			
Manager	2008 - Current		
<b>Town of Hamlin</b>			
Manager	2008 – Current		

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***WORK EFFORTS – MULTIPLE FAMILY HOUSING:***

Recent work efforts undertaken pertaining to a variety of multiple family and senior specific housing projects are outlined below:

<b><u>Location:</u></b>	<b><u>Project Type:</u></b>	<b><u>Client:</u></b>	<b><u>Report Type:</u></b>
Carthage, Jefferson Co., NY	Tax Credit – Family	Edgemere Development, Inc.	Market Study
Niagara Falls, Niagara Co., NY	Tax Credit – Family	Norstar Development USA, LP	Market Study
Carlton, Orleans Co., NY	Special Needs – Farm Workers	Rural Housing Opportunities	Market Study
Niagara Falls, Niagara Co., NY	Affordable Home Ownership	Oxford Consulting, Inc.	Market Study
Buffalo, Erie Co., NY	Affordable Home Ownership	Bethel Community Center	Market Study
Niagara Falls, Niagara Co., NY	Tax Credit – Family	Norstar Development USA, LP	Market Study
Arcade, Wyoming Co., NY	Tax Credit – Family	Oxford Consulting, Inc.	Market Study
Watertown, Jefferson Co., NY	Tax Credit – Family	Fort Drum Regional Liaison Org.	Market Study
Rochester, Monroe Co., NY	Tax Credit – Family	Marketview Heights Association	Market Study
Murray, Orleans Co., NY	Tax Credit – Family	H.O. Properties Group, Inc.	Market Study
Ithaca, Tompkins Co., NY	Special Needs	Lakeview Mental Health Services	Market Study
Baldwinsville, Onondaga Co., NY	Tax Credit – Family	DiMarco Group	Market Study
Baldwinsville, Onondaga Co., NY	HUD 236 DeCoupling	DiMarco Group	Appraisal
Buffalo, Erie Co., NY	Special Needs	STEL, Inc.	Market Study
Pomfret, Chautauqua Co., NY	Special Needs	STEL, Inc.	Appraisal & Market Study
Albion, Orleans Co., NY	Tax Credit – Senior	Rural Housing Opportunities	Market Study
Hempstead, Nassau Co., NY	HUD 236 DeCoupling	Citibank New York State	Appraisal & Market Study
Buffalo, Erie Co., NY	Affordable Home Ownership	Oxford Consulting Inc.	Market Study
Malone, Franklin Co., NY	Tax Credit – Family	ComLINKS	Market Study

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<b><u>Location:</u></b>	<b><u>Project Type:</u></b>	<b><u>Client:</u></b>	<b><u>Report Type:</u></b>
Mt. Morris, Livingston Co., NY	Special Needs	Oxford Consulting, Inc.	Market Study
Ovid, Seneca Co., NY	Tax Credit – Family	Jack Jensen Development Co.	Market Study
Canandaigua, Ontario Co., NY	Tax Credit – Family	Jack Jensen Development Co.	Market Study
Canandaigua, Ontario Co., NY	Tax Credit – Senior	Jack Jensen Development Co.	Market Study
Olean, Cattaraugus Co., NY	Special Needs	STEL, Inc.	Market Study
Olean, Cattaraugus Co., NY	Special Needs	STEL, Inc.	Market Study
Watertown, Jefferson Co., NY	Tax Credit – Family	Norstar Development, LP	Market Study

***Details pertaining to previous years efforts are available if required.***

UNIQUE ID NUMBER

46000045365

State of New York  
Department of State

DIVISION OF LICENSING SERVICES

FOR OFFICE USE ONLY

Control  
No.

37662

PURSUANT TO THE PROVISIONS OF ARTICLE 8E OF THE  
EXECUTIVE LAW AS IT RELATES TO R. E. APPRAISERS.

EFFECTIVE DATE

MO | DAY | YR.

06 | 20 | 07

EXPIRATION DATE

MO | DAY | YR.

06 | 19 | 09

CARLON DAVID M  
C/D CAR ASSOCIATES INC  
2399 SWEETHOME RD  
AMHERST, NY 14228

HAS BEEN DULY CERTIFIED TO TRANSACT BUSINESS AS A  
R. E. GENERAL APPRAISER

In Witness Whereof, The Department of State has caused  
its official seal to be hereunto affixed.

LORRAINE A. CORTES-VAZQUEZ  
SECRETARY OF STATE