

**A RESOLUTION OF THE COMMISSIONERS COURT OF MILLS COUNTY, TEXAS
ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS, AND
ADOPTING REVISED GUIDELINES AND CRITERIA GOVERNING TAX
ABATEMENT FOR ECONOMIC DEVELOPMENT PROSPECTS IN MILLS COUNTY**

WHEREAS, § 312.002, Texas Tax Code, requires a taxing unit to adopt a resolution establishing guidelines and criteria governing tax abatement agreements and stating that the taxing unit elects to become eligible to participate in tax abatement;

WHEREAS, the Commissioners Court of Mills County has expressed its intent to consider tax abatements and adopted Tax Abatement Guidelines and Criteria;

WHEREAS, pursuant to § 312.002, the Tax Abatement Guidelines and Criteria are effective for two years unless amended or repealed by a vote of the Commissioners Court;

WHEREAS, more than two years have passed since Mills County adopted Guidelines and Criteria for tax abatement agreement;

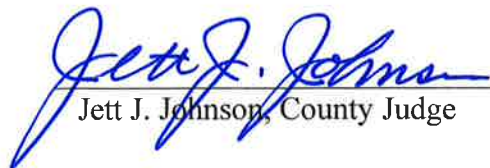
WHEREAS, the Mills County Commissioners Court desires to adopt new Tax Abatement Guidelines and Criteria; and

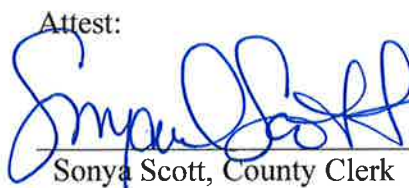
WHEREAS, the Mills County Commissioners Court desires to reaffirm its eligibility to participate in tax abatements.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF MILLS COUNTY, TEXAS:

PART 1: The Mills County elects to participate in tax abatement agreements pursuant to Chapter 312 of the Texas Tax Code, and that the Guidelines and Criteria attached as Exhibit "A" to this resolution for granting tax abatements in designated Tax Abatement Reinvestment Zones are hereby adopted.

PART 2: That this resolution shall be effective immediately from and after its passage.
APPROVED AND ADOPTED by the Mills County Commissioners Court on this the 13th day of October 2025.


Jett J. Johnson, County Judge

Attest:

Sonya Scott, County Clerk



**Mills County
State of Texas**

**Tax Abatement Guidelines and Criteria
Adopted October 13, 2025**

The purpose of this document is to establish a uniform policy and guidelines for tax abatement agreements with owners or lessees of eligible facilities in Mills County with the goal of providing long term significant positive economic impact to the community by developing, redeveloping, and improving property in Mills County while utilizing area contractors and work force to the maximum extent feasible. Any such agreement shall be provided in accordance with the procedures and criteria outlined in this document; provided, however, nothing in these guidelines shall imply or suggest, or be construed to imply or suggest, that Mills County is under any obligation to provide an abatement to any applicant. All such applications for tax abatement shall be considered on an individual basis with respect to these guidelines and within the sole and discretion of the Commissioner's Court of Mills County, Texas.

**Section 1
Preliminary Matters**

- A. These Guidelines and Criteria are adopted pursuant to the Chapter 312 of the Texas Tax Code, the Property Redevelopment and Tax Abatement Act.
- B. Notwithstanding anything to the contrary in these Guidelines and Criteria, prior to entering into a tax abatement agreement, the Commissioner's Court must find, in its sole discretion, that the terms of the agreement and the property subject to the agreement satisfy these Guidelines and Criteria.
- C. The Commissioners Court hereby reserves the right to delegate to its employees the authority to determine whether or not the County should consider a particular application or request for a tax abatement agreement; provided, nothing in the foregoing shall limit the discretion of the Commissioner's Court with respect to considering or acting on any application or request.
- D. In order for any improvement to be eligible for designation of a reinvestment zone and the consideration of tax abatement, the planned improvement must:
 - 1. Be reasonably expected to have an increase in positive net economic benefit to Mills County of at least \$10,000,000.00 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and /or capital improvement within the County;
 - 2. Be shown to directly create or prevent the loss of permanent Full-Time Employment for at least two (2) people within the reinvestment zone upon completion of the contractually-defined employment period at a Competitive Market Wage; and

3. Not be expected to solely or primarily have the effect of transferring employment from one part of Mills County to another.
- E. The adoption of these guidelines and criteria by the Mills County Commissioners Court does not:
1. Limit the discretion of the governing body to decide whether or not to enter into a specific tax abatement agreement;
 2. Create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement;
 3. Limit the governing body's right to negotiate a tax abatement agreement in order to compete favorably with other communities.
- F. While it is the preference of Mills County to grant tax abatement agreements on the same terms and conditions as the other taxing units having jurisdiction of the property within a reinvestment zone, nothing herein shall limit the discretion of the Mills County Commissioners Court to consider, adopt, modify or decline any tax abatement request regardless of the action of other taxing jurisdiction, or to enter into a tax abatement agreement on terms and conditions different from other taxing units having jurisdiction of the property.
- G. All tax abatement agreements shall be for a term no longer than allowed by law and shall conform to the laws of the State of Texas.

Section 1

Definitions

- A. "Abatement" means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated by Mills County or any municipality within Mills County for economic development purposes.
- B. "Agreement" means a contractual agreement granting an Abatement of ad valorem taxes on property of a property owner and/or lessee in a Reinvestment Zone between such property owner and/or lessee and Mills County.
- C. "Applicant" means the party requesting an Agreement.
- D. "Base Year Value" means the assessed value on the Eligible Property as of January 1 preceding the execution of the agreement.

- E. "Competitive Market Wage" means the greatest of (a) the wage established through industry analysis, competitive markets and business financial evaluation, or prevailing wage rates, or (b) an hourly wage of at least \$15.00.
- F. "Deferred Maintenance" means improvements necessary for continued operation which do not improve productivity or alter the process technology.
- G. "Eligible Facilities" means New Facilities or Expanded or Modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting abatement to contribute to the retention or expansion of primary employment or to attract major investment in the Reinvestment Zone that would be a benefit to the property and that would contribute to the economic development of Mills County. Eligible Facilities may include, but shall not be limited to, hotels and office buildings.
- H. "Expanded or Expansion" means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.
- I. "Facility" means property improvement completed or in process of construction which together comprise an interregional whole.
- J. "Full-time Employment" means an employment for an individual within Mills County which provides a minimum of two thousand eighty (2,080) hours of work per year.
- K. "Modernized or Modernization" means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment, or both.
- L. "New Facility" means property previously undeveloped which is placed into service by means other than or in conjunction with Expansion or Modernization.
- M. "Productive life" means the number of years a property improvement is expected to be in service in a facility.
- N. "Reinvestment Zone" means an area located within Mills County designated by either the Mills County Commissioner's Court or an eligible municipality within Mills County pursuant to the requirements of Chapter 312 of the Texas Tax Code, or its successor, wherein it has been determined that granting an Agreement may contribute to the retention or expansion of primary employment or attract major investment that would be a benefit to the property therein and would contribute to the economic development of Mills County.

Section 2

Abatement Authorized

- A. Eligible facilities. Only applications which include Eligible Facilities shall be considered for tax abatement as hereinafter provided.

- B. Creation of New Value. An Abatement may only be granted for the additional value of Eligible Property made subsequent to the effective date of an Agreement as specified in the Agreement between Mills County and the property owner or lessee. In that respect, only that increase in the fair market value of the Eligible Facility directly resultant from the development, redevelopment, and improvement specified in the Agreement will be eligible for an Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the Applicant located within the jurisdiction creating the Reinvestment Zone.
- C. No Abatement on Interest and Sinking Tax Rate. Notwithstanding anything to the contrary herein, it is the policy of Mills County that no abatement shall be granted with respect to any Interest and Sinking Tax Rate assessed within the County.
- D. Eligible property. An Abatement may be extended to the value of buildings, structures, fixed machinery and equipment, site improvements and related fixed improvements necessary to the operation and administration of the Eligible Facility.
- E. Ineligible Property. The following types of property shall be fully taxable and ineligible for tax abatement: (i) land, (ii) supplies, (iii) tools, (iv) furnishings and other forms of movable personal property, (v) housing, (vi) deferred maintenance, (vii) facilities that would otherwise be Eligible Facilities but have been constructed, Modernized, or Expanded for the purpose of being leased for utilization by a party other than the Applicant, and (viii) property which has a productive life of less than ten years. Additionally, without limiting anything to the contrary herein, property with a productive life of less than ten (10) years is ineligible for a tax abatement.
- F. Owned / leased facilities. If leased property is granted an Abatement, the Agreement shall be executed with the lessor and lessee. If the eligible property to be abated is located on or affixed to leased land but is wholly owned by the party seeking the abatement, the Agreement shall be executed only with the owner of the property to be abated.
- G. Standards for Tax Abatement. Each eligible facility shall be reviewed on its merits including, but not limited to, a review of the factors provided below. After such review, the abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation in the sole discretion of the Commissioners Court of Mills County. The factors to be considered in determining whether to grant tax abatement shall include, but not be limited to:
1. Value of existing improvements, if any;
 2. Type and value of proposed improvements;
 3. Productive life of proposed improvements;
 4. Number of existing jobs to be retained by proposed improvements;

5. Number and type of new jobs to be created by proposed improvements;
6. Amount of local payroll to be created;
7. Whether the new jobs to be created will be filled by persons residing or projected to reside within affected taxing jurisdiction;
8. The property tax base valuation will be increased during term of abatement and after abatement by more than \$10,000,000.00;
9. The costs to be incurred, including, without limitation, increased road maintenance costs, by Mills County to provide facilities directly resulting from the new improvements;
10. The amount of ad valorem taxes to be paid to Mills County during the abatement period considering:
 - i. the existing values;
 - ii. the percentage of new value abated;
 - iii. the abatement period; and
 - iv. the value after expiration of the abatement period.
11. The population growth of Mills County that occurs directly as a result of new improvements;
12. The types and values of public improvements, if any, to be made by Applicant seeking abatement;
13. Whether the proposed improvements compete with existing businesses to the detriment of the local economy;
14. The impact on the business opportunities of existing businesses;
15. The attraction of other new businesses to the area;
16. The overall compatibility with any zoning ordinances and comprehensive plan for the area;
17. Whether the project obtains all necessary permits from the applicable environmental agencies.

H. Denial of Abatement. Neither a Reinvestment Zone nor an Agreement shall be authorized if it is determined that:

1. There would be substantial adverse impact on the provision of government services or tax base;

2. The applicant has insufficient financial capacity or has an adverse payment history;
3. Planned or potential use of the property would constitute a hazard to public health, safety or morals;
4. The applicant has any past or current violation of any codes, laws, or ordinances;
or
5. Any other reason deemed appropriate by Mills County in its sole and absolute discretion.

I. Taxability. From the execution of the Agreement to the end of the Agreement term, taxes shall be payable as follows:

1. The value of ineligible property as provided in Section 2(D) shall be fully taxable;
and
2. The Base Year Value of Existing Eligible Property as determined each year shall be fully taxable. The additional value of new Eligible Property shall be fully taxable at the end of the abatement period.

Section 3 Application

- A. Any present or potential owner or lessee of taxable property in Mills County may request the creation of a Reinvestment Zone and tax abatement by filing a written application with the County Judge in a form substantially similar to that attached hereto as Exhibit A.
- B. The Application shall include:
1. A general description of the proposed use of the improvements, including a general description of the construction or installation of any New Facility or the nature of any Modernization or Expansion to Eligible Facilities;
 - i. In the case of Modernization, the Application shall include a statement of the assessed value of the facility separately stated for real and personal property for the tax year immediately preceding the Application.
 2. A list of the kind, number and location of all proposed improvements of the property;

3. A map and property description of the location of the Eligible Facility and a statement of whether the Applicant is requesting the creation of a new Reinvestment Zone or that the Eligible Facility is in an existing Reinvestment Zone;
 4. If requesting a new Reinvestment Zone, a map and description of all property requested to be included in such Reinvestment Zone;
 5. A schedule for undertaking and completing the proposed improvements;
 6. The anticipated value of the Eligible Facilities following completion of the improvements.
- C. In addition to the Application, Mills County may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the Applicant, to be attached to the Application or an amendment thereof.
- D. The completed Application must be accompanied by the payment of a non-refundable application fee for administrative costs associated with the processing of the tax abatement request equal to either \$1,000, or the highest amount allowed pursuant to Chapter 312 of the Texas Tax Code, whichever is greater. All checks in payment of the administrative fee shall be made payable to Mills County.
- E. The Application shall be accompanied by an agreement by the Applicant stating that the Applicant shall reimburse the County for its expenses incurred in the examination of the application as well as the preparation and negotiation of any tax abatement agreement including, without limitation, reasonable consulting fees and posting fees.
- F. If the Applicant has requested the creation of a new Reinvestment Zone, prior to commencing a hearing on such Reinvestment Zone, Mills County shall post notice in the *Goldthwaite Eagle*, or other newspaper having general circulation in Mills County, and provide notice in writing to the presiding officer of the governing body of each taxing unit that includes in its boundaries real property that is to be included in the proposed Reinvestment Zone at least seven (7) days prior to such hearing.
- G. If a municipality within Mills County designates a Reinvestment Zone within its corporate limits and enters into or proposes to enter into an abatement agreement with a present or potential owner of taxable property, such present or potential owner of taxable property may request an Abatement by Mills County by following the same application process described in this Section 3.

Section 4 Agreement

- A. The Commissioners Court of Mills County shall consider approval of an Application for an Agreement at a regular meeting following posting notice of such consideration in the manner required by Chapter 551 of the Texas Government Code at least 30 days before the scheduled time of the meeting. Such notice shall include:
1. the name of the property owner and the name of the Applicant for the Abatement Agreement;
 2. the name and location of the Reinvestment Zone in which the property subject to the Agreement is located;
 3. a general description of the nature of the improvements or repairs included in the Agreement; and
 4. the estimated cost of the improvements or repairs.
- B. After approval, the Commissioners Court of Mills County shall formally pass a Resolution and execute an Agreement with the Applicant as required which shall:
1. Include a list of the kind, number, location of all proposed improvements to the property;
 2. Provide access to and authorize inspection of the property by the taxing unit to ensure compliance with the agreement;
 3. Limit the use of the property consistent with the taxing unit's developmental goals;
 4. State the percentage of taxes to be abated each year and include a statement of the amount of any payments made in lieu of taxes to the County;
 5. Provide for recapturing property tax revenues that are lost if the Applicant fails to make improvements as provided by the Agreement;
 6. Include each term that was agreed upon with the Applicant and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
 7. Allow the taxing unit to cancel or modify the Agreement at any time if the Applicant fails to comply with the terms of the Agreement
 8. Require the Applicant to reimburse all out of pocket expenses, including attorney's fees and consultant fees incurred by the County in the negotiation and preparation of the Agreement.

9. Require the applicant to meet and confer with the Commissioner of the precinct within which the improvements are to be located and submit, and thereafter obtain the written approval of the Mills County Commissioners Court, a listing of the County Roads to be used by the applicant for the delivery of oversized or overweight equipment (as defined by the Texas Department of Transportation), and for all construction material deliveries related to the Improvements, except for passenger vehicles (the "Road Use Plan"). Applicant shall agree to Road Use and Maintenance Agreement wherein, at a minimum, applicant agrees to repair any damage to County Roads caused by applicant or applicant's contractors or service providers to the County's entire satisfaction, and shall return such roads to the condition such roads were in prior to their use by applicant or applicant's contractors or service providers.
10. Require that applicant obtain a bond, letter of credit, or other security ensuring applicant's obligations with respect to the Road Use and Maintenance Agreement and, where applicable, ensuring the clean, safe, and complete removal of energy facilities and restoration of the property for energy facilities installed on leased lands. The foregoing requirement may be waived in the sole discretion of the Commissioner's Court upon presentation of adequate financial condition or assurances presented by the applicant.
11. Include all other provisions required by Chapter 312 of the Texas Tax Code or its successor.

C. The Applicant shall also agree to the following:

1. A specified number of permanent full time jobs at facility shall be created, and the Applicant shall make reasonable efforts to employ persons who are residents of Mills County in such jobs, provided, however, that there shall be no obligation to employ residents who are not:
 - i. a. equally or more qualified than nonresident applicants;
 - ii. available for employment on terms and / or salaries comparable to those required by nonresident applicants; or
 - iii. able to become qualified with 72 hours training provided by Applicant.
2. Each person employed in such job shall perform a portion, if not all, of their work in Mills County.
3. Applicant shall agree that it and its contractors, if any, will use reasonably commercial efforts to the extent existing, to maximize its use of goods and services available through Mills County businesses in the construction, operation, and maintenance of the improvements and the project; provided, however, that there shall be no requirement to use goods and services provided by Mills County residents that are not:

- i. of similar quality to those provided by nonresidents; or
 - ii. made available on terms and conditions (including pricing) comparable to those offered by nonresidents. Comparable price shall be defined as less than or equal to 105% of the nonresident price for equivalent quality, conditions and terms.
 4. Applicant or its construction contractor, if any, shall designate a coordinator of local services who will act as liaison between any individuals, businesses, and contractors residing or doing business in Mills County who are interested in obtaining information about providing goods or services related to the construction of the project. Additionally, Applicant or its construction contractor, if any, shall advertise in local newspapers or other media in Mills County for local contractors to perform work on the construction of the project.
 5. Applicant shall agree to maintain a viable presence (as below defined) within the reinvestment zone for a period of time, as set by the Mills County Commissioners Court, not to exceed fourteen (14) years from the date that the Agreement first takes effect. For purposes hereof, "Maintain a viable presence" means (i) the operation of the Eligible Facilities, as the same may from time to time be expanded, upgraded, improved, modified, changed, remodeled, repaired, restored, reconstructed, reconfigured, and / or reengineered, and (ii) the retention of not fewer than three (3) full time equivalent employees within the County.
 6. On May 1st of each year that the agreement shall be in effect, Applicant shall certify to the County Judge of Mills County, and to the governing body of each taxing unity, that Applicant is in compliance with each applicable term set forth above.
- D. Notwithstanding anything to the contrary in this Section 4, the Commissioner's Court may, in its sole and absolute discretion, waive the job creation requirements of this Section 4 if it determines that (i) the proposed investment by the Applicant in Mills County creates a substantial positive net economic benefit to Mills County that outweighs the need for the job creation requirement, and (ii) the use of the Eligible Property exists within an industry that typically requires fewer employees than the minimum number set forth in this Section 4.

Section 5

Recapture

- A. In the event that the Applicant; (i) allows its ad valorem taxes owed the County to become delinquent or fails to timely pay any payment in lieu of taxes, or other monetary amount required by its Agreement, to the County, and such payment remains delinquent for a period of thirty (30) days following notice of the delinquency without, in the case of delinquent ad valorem taxes only, Applicant instituting proper legal procedures for their protest and/or contest thereof; or (ii) violates any of the terms and conditions of the Agreement and fails to cure same during the Cure Period, the Agreement shall be

terminated and all taxes previously abated by virtue of the Agreement will be subject to recapture by Mills County and paid to Mills County within thirty (30) days of the termination.

- B. Should Mills County determine that the Applicant is in default according to the terms and conditions of its Agreement, Mills County shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within thirty (30) days from the date of such notice (the "Cure Period") then the Agreement may be terminated.

Section 6 Administration

- A. The Chief Appraiser of the Mills County Appraisal District will annually determine an assessment of the real and personal property comprising the Reinvestment Zone. Each year, the company or individual receiving abatement shall furnish the Appraiser with such information as may be necessary for the abatement. Once value has been established, the Chief Appraiser will notify the Commissioners Court of Mills County of the amount of the assessment.
- B. Mills County may execute a contract with any other jurisdiction to inspect the facility to determine if the terms and conditions of the abatement agreement are being met. The Agreement shall stipulate that employees and /or designated representatives of Mills County will have access to the property during the term of the Agreement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such a manner as to not unreasonably interfere with the construction and / or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- C. Upon completion of construction, the designated representative of Mills County shall annually evaluate each facility receiving an Abatement to insure compliance with the agreement. A formal report shall be made to the Commissioners Court.

Section 7 Assignment

Any Agreement may only be transferred or assigned upon the approval by resolution of the Commissioners Court of Mills County, subject to the financial capacity of the assignee and provided that all conditions and obligations in the Agreement are guaranteed by the execution of a new contractual agreement with Mills County. No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably withheld.

Section 8
Sunset Provision

These guidelines and criteria are effective upon the date of their adoption and will remain in force for two years unless amended by three quarters vote of the Commissioners Court of Mills County, at which time all Reinvestment Zones and Agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on the review, the guidelines and criteria will be modified, renewed, or eliminated.

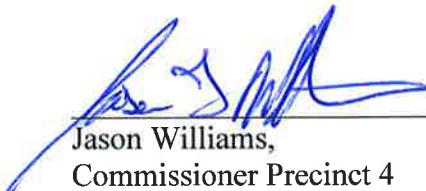
ADOPTED October 13, 2025.


Jett Johnson, County Judge


Craig Sullivan,
Commissioner Precinct 1


Robert Head,
Commissioner Precinct 2


Dale Partin,
Commissioner Precinct 3


Jason Williams,
Commissioner Precinct 4

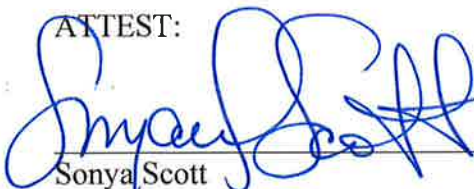
ATTEST:

Sonya Scott
County Clerk



EXHIBIT A

APPLICATION FOR TAX ABATEMENT AND DESIGNATION OF REINVESTMENT ZONE MILLS COUNTY TEXAS

FILING INSTRUCTIONS:

This application shall be filed in the office of the County Judge of Mills County, Texas at 1011 4th St., Goldthwaite, Texas 76844

By submitting this application, the Applicant affirms that it has read the Mills County "Tax Abatement Guidelines and Criteria." The Applicant acknowledges and understands that eligibility for a Tax Abatement Agreement pursuant to the Guidelines and Criteria does not guarantee or entitle the Applicant to receive a tax abatement. The applicant acknowledges that right and authority to grant tax abatements to any applicant is in the sole discretion of the Commissioners Court of Mills County.

By signing this Application, Applicant acknowledges that construction has not begun on the project described herein.

Applicant acknowledges that it is the policy of Mills County that no abatement shall be granted with respect to any Interest and Sinking Tax Rate assessed within the County

Applicant understands and acknowledges that as a precondition to entering a Tax Abatement Agreement, Mills County may require that Applicant enter a Road Use Agreement or other similar maintenance agreement.

As a condition precedent to Mills County's consideration of this Application, Applicant must first (i) submit the one thousand dollar (\$1,000.00) nonrefundable application fee for each application filed, (ii) affirm Applicants understanding pursuant to Section 3(F) of the Guidelines and Criteria that Applicant shall reimburse Mills County for its expenses incurred in the examination of the application as well as the preparation and negotiation of any tax abatement agreement including, without limitation, reasonable consulting fees and posting fees

Applicant Information

Name of Applicant and state of incorporation:

Name of Project Entity (if applicable):

Primary Contact:

Address:

Phone:

Email:

Project Information

1. Provide a map and property description of the location of the Eligible Facility and a statement of whether the Applicant is requesting the creation of a new Reinvestment Zone or that the Eligible Facility is in an existing Reinvestment Zone;

- a. If requesting a new Reinvestment Zone, a map and description of all property requested to be included in such Reinvestment Zone;
 - b. Please list all of the taxing jurisdictions in which the proposed project or facility is located:
2. Provide a brief description of the proposed use of the improvements, including a general description of the construction or installation of any New Facility or the nature of any Modernization or Expansion to Eligible Facilities (as such terms are defined in the Guidelines and Criteria. With respect to the foregoing please provide:
 - a. A list of the kind, number and location of all proposed improvements of the property;
 - b. A schedule for undertaking and completing the proposed improvements;
 - c. The anticipated value of the Eligible Facilities following completion of the improvements.
3. Please provide the following information on the Project as reasonably anticipated:
 - a. Initial Year of Development
 - b. Year Project will be Completed and Placed in Service
 - c. For each year prior to Completion and Placement in Service, list the Estimated Taxable Value of Construction Work in Progress ("CWIP").
 - i. Construction Year 1: Year End CWIP \$ _____
 - ii. Construction Year 2: Year End CWIP \$ _____
 - iii. Construction Year 3: Year End CWIP \$ _____
 - d. For each year after the Project is placed in service, list the Estimated Taxable Value or Range of Taxable Values of the Eligible Property for which Abatement is sought.
 - i. Project Operation Year 1: Year End Taxable Value
 - ii. Project Operation Year 2: Year End Taxable Value
 - iii. Project Operation Year 3: Year End Taxable Value
 - iv. Project Operation Year 4: Year End Taxable Value
 - v. Project Operation Year 5: Year End Taxable Value
 - vi. Project Operation Year 6: Year End Taxable Value
 - vii. Project Operation Year 7: Year End Taxable Value
 - viii. Project Operation Year 8: Year End Taxable Value
 - ix. Project Operation Year 9: Year End Taxable Value
 - x. Project Operation Year 10: Year End Taxable Value
 - e. Please describe basis to be used for the Eligible Property's depreciation.
4. Please attach information on the following aspects of the proposed project or facility:

- a. Current Value of Land and Existing Improvements, if any;
 - b. Estimated Useful Life of Proposed Improvements and Eligible Property;
 - c. Impact of Proposed Improvements on Existing Jobs;
 - d. Number and Type of New Jobs, if any, to be created by Proposed Improvements;
 - e. Costs to be incurred by Mills County, if any, to provide facilities or services directly resulting from the new improvements;
 - f. Types and Values of Public Improvements, if any, to be made by Applicant Seeking abatement;
5. List all Mills County Appraisal District Property Tax Identification Numbers associated with all parcels within which the Project will be located.

I attest that I have reviewed Mills County's Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones and that the information provided in this application is true and correct to the best of my knowledge.

Applicant Signature
