AGREEMENT CONCERNING PAYMENT FOR MUNICIPAL SERVICES

(2622 Rose Street)

This Agreement is entered into as of the _____th day of December, 2023, (the "Agreement"), by and between the **City of La Crosse**, a Wisconsin municipal corporation (the "**City"**), and **Kwik Trip**, **Inc**. (the "**Owner"**).

RECITALS

A. Owner currently owns real property (the "Property") in the City and pays property taxes to the City on the Property, more particularly described as:

See Attached Exhibit B.

THIS SPACE RESERVED FOR RECORDING DATA

RETURN TO:

Stephen F. Matty
City Attorney, City of La Crosse
400 La Crosse Street
La Crosse, Wisconsin 54601

P.I.N.

17-10355-20

- B. Owner intends to repurpose the property from its current use of vacant hotel building, demolish the existing building and build a new Kwik Trip convenience store/fueling station and car wash.
 - C. Owner is seeking a Conditional Use Permit in order to facilitate the Property's new use.
- D. Owner obtained a Conditional Use Permit while representing to the Common Council and agreeing that, *inter alia*, (1) the Owner shall enter into an agreement concerning the payment for municipal services to the City; and (2) the Owner shall perform in accordance with the terms of said agreement.

NOW, THEREFORE, in consideration of the recitals and the mutual promises, obligations and benefits provided under this Agreement, the receipt and adequacy of which are hereby acknowledged, Owner and the City agree as follows:

- 1. Representations and Warranties of Owner. The recitals stated above are incorporated into this Agreement by reference as representations and warranties of Owner to the City. In addition, Owner represents and warrants to the City that Owner: (1) has taken all action necessary to enter into this Agreement and (2) will be the sole Owner of the Property, in fee simple.
- 2. **Municipal Services.** Based on Owner's use of the Property provided herein, the City shall provide public health, safety, fire and police protection, streets and street maintenance, snow removal, and other governmental services ("Municipal Services") with respect to the Property that are funded by property taxes.
- 3. Tax Status of Property. Except as otherwise provided by law, the Property shall be subject to property taxation and shall not be exempt from property taxation, in full or in part. Owner shall timely

provide, at no cost to the City, all information and access to books, records, documents, and other evidence reasonably requested by the City's assessor to determine whether the Property is exempt from property taxes and shall permit the City's assessor to have reasonable access to the Property for that purpose.

- 4. **Payment for Municipal Services.** If, after obtaining the Conditional Use Permit, the Owner of the Property fails to cause the improvement of the Property through any new or additional structure or improvements equal to or greater than the base year improvement or structure valuation, adjusted for inflation or increases in the annual property tax assessment, for any Valuation Year, the City shall send Owner, by United States mail, postage prepaid, an invoice for the amount due as a payment for municipal services provided by the City with respect to the Property ("Payment for Municipal Services"), calculated according to this section of the Agreement. The amount due shall be calculated by the City for each Valuation Year by the following method.
 - a. The City shall determine the assessed value of improvements on the Property (the Base Year Valuation") by referencing the Property's tax bill corresponding to the calendar year during which the Conditional Use Permit was granted (the "Base Year"). If the Property, or portion thereof, is already tax exempt for the Base Year, then the City's assessor, or an appraiser chosen in the sole discretion of the City, shall determine the assessed value of improvements as if the Property, or portion thereof, was not tax exempt, which value shall be used to calculate the Base Year Valuation, or portion thereof.
 - b. The City shall calculate the Adjusted Base Year Valuation of the Property by multiplying the Base Year Valuation by any factor of inflation or increase in the annual property tax assessment during and subsequent to the Base Year as determined by the City's assessor.
 - c. For each Valuation Year, the City shall determine the Property's current assessed value of improvements (the "Assessed Value Improvements"), but excluding land, by referencing the Property's tax bill corresponding to the Valuation Year. If the Property, or portion thereof, is determined to be tax exempt, then the Assessed Value Improvements related to the Property, or portion thereof, shall be deemed to be zero (0). "Valuation Year" means each year subsequent to the Base Year, excluding the year immediately following the Base Year.
 - d. For each Valuation Year, the City shall compare the Assessed Value Improvements to the Adjusted Base Year Valuation. If the Assessed Value Improvements as determined in sub. (c) is greater than or equal to the Adjusted Base Year Valuation, the Owner is not required to make any Payment for Municipal Services for that Valuation Year. If the Assessed Value Improvements determination in sub. (c) is less than the Adjusted Base Year Valuation, the Owner shall make a Payment for Municipal

Services to the City based upon the differential amount, if any, invoiced by the City to the Owner.

e. The amount to be paid as the Payment for Municipal Services shall be calculated by taking the differential amount, if any, and multiplying it by the full property tax mill rate for all taxing jurisdictions as shown in the tax bills issued by the City on or about December of the Valuation Year.

Attached to this Agreement as **Exhibit A** are illustrative calculations by the method provided in this Agreement, using illustrative values of land and improvements some of which may be provided by Owner and other figures provided by the City. These values and figures are used solely for illustrating the method of calculation provided in this section and are not intended to indicate in any way what the actual calculation for any Valuation Year shall be. The amount of the Payment for Municipal Services for any Valuation Year, calculated as provided in this section, shall be binding on the parties.

- 5. **Terms of Payment.** The City shall send Owner an invoice for the Payment for Municipal Services due for each Valuation Year by the end of the Valuation Year or as soon thereafter as practical. The full amount of the Payment for Municipal Services shall be due on or before March 31 of the year after the Valuation Year. Each payment shall be deemed made when actually received by the City. Any payment made by check shall not be deemed made until the check has cleared all banks. Any amount due that is not paid on time shall bear interest and penalty in the same manner and at the same rate as provided by law for unpaid property taxes. The Payment for Municipal Services shall constitute payment for all Municipal Services provided with respect to the Property during the Valuation Year, except Municipal Services requested by Owner that would not ordinarily be provided by the City. The City and Owner acknowledges and agree that the Payment for Municipal Services under this Agreement would constitute a reasonable and appropriate means of carrying out the intent of the parties and would fairly and reasonably compensate the City for the Municipal Services provided during the Valuation Year, except Municipal Services requested by Owner that would not ordinarily be provided by the City.
- 6. **Special Assessments and/or Special Charges.** Any Payment for Municipal Services that is not made when due shall entitle the City to levy a special assessment and/or special charge against the Property for the amount due, plus interest and penalty. Owner hereby consents to the levy of any such special assessment and/or special charge, and, pursuant to Wis. Stat. § 66.0703(7)(b) and/or Wis. Stat. § 66.0627, waives any right to notice of or any hearing on any such special assessment and/or special charge.
- 7. **Indemnification**. The non-prevailing party shall indemnify the prevailing party for all amounts of attorneys' fees and expenses and expert fees and expenses incurred in enforcing this Agreement.
- 8. **Remedies**. The City shall have all remedies provided by this Agreement, and provided at law or in equity, necessary to cure any default or remedy any damages under this Agreement. Remedies shall include, but are not limited to, special assessments under section 6 of this Agreement, indemnification under section 7 of this Agreement, and all remedies available at law or in equity. The Owner shall have all remedies available at law or in equity.

- 9. **Successors and Assigns**. This Agreement is binding on the successors and assigns of the parties, including, but not limited to, any subsequent Owners of the Property, any part of the Property, or any real property interest in the Property or any part of the Property. Owner shall provide not less than forty-five (45) days advance written notice of any intended transfer of Ownership, assignment, lease, or sublease. If at any time the Property has two (2) or more Owners, the Owners shall be jointly and severally liable for any Payment for Municipal Services due under this Agreement for any Valuation Year. For purposes of invoicing only, the City may, in its sole discretion, allocate the amount of the Payment for Municipal Services due among the Owners in proportion to the Assessed Value Improvements of their respective property interests as of January 1 of the Valuation Year, as determined by the City's assessor using the method of calculation described in section 4 of this Agreement. If the City makes such an allocation for purposes of invoicing only, then if any part of the Payment for Municipal Services is not timely paid, the City may, in its sole discretion, at any time or from time to time, send additional invoices to all the Owners for all or part of the amount due until the amount due is fully paid.
- 10. **Notices**. Any notice required to be given under this Agreement shall be deemed given when deposited in the United States mail, postage prepaid, certified mail return receipt requested to the party at the address stated below or when actually received by the party, whichever is first. The addresses are:

To City:

City Clerk

City of La Crosse 400 La Crosse Street La Crosse, WI 54601

With a copy to:

City Planner City of La Crosse 400 La Crosse Street La Crosse, WI 54601

To Owners:

Kwik Trip, Inc. Attn: Legal Department

1626 Oak Street La Crosse WI 54601

Either party may change its address for notices by giving a notice as provided in this section.

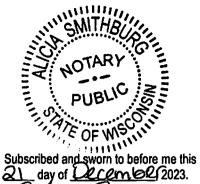
11. **Term of Agreement**. The term of this Agreement shall begin on the date the Conditional Use Permit became effective (December 15, 2023) and shall continue for not less than twenty (20) Valuation Years unless otherwise terminated by mutual written agreement. The term of this Agreement shall be tolled for one (1) Valuation Year in the event a party is unable to perform due to an impossibility to perform, including, without limitation, fire, flood, storms, or other "act of God."

- 12. **Entire Agreement; Amendments**. This Agreement encompasses the entire agreement of the parties. Any amendment to this Agreement shall be made in writing, signed by both parties.
- 13. **Severability**. If any part of this Agreement is determined to be invalid or unenforceable, the rest of the Agreement shall remain in effect.
- 14. **Waiver**. No waiver of any breach of this Agreement shall be deemed a continuing waiver of that breach or a waiver of any other breach of this Agreement.
- 15. **Governing Law**. This Agreement has been negotiated and signed in the State of Wisconsin and shall be governed, interpreted, and enforced in accordance with the laws of and the State of Wisconsin.
- 16. Interpretation of Agreement; Venue. The parties acknowledge that this Agreement is the product of joint negotiations. The parties acknowledge that If any dispute arises concerning the interpretation of this Agreement, neither party shall be deemed the drafter of this Agreement for purposes of its interpretation. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in the Circuit Court for La Crosse County, Wisconsin. Each party waives its right to challenge venue in La Crosse County.
- 17. **Dispute Resolution.** If there is any dispute between the parties arising out of, related to, or connected with this Agreement:
 - a. The parties shall attempt in good faith to resolve the dispute.
 - b. If the parties cannot resolve the dispute after reasonable efforts, the dispute shall be submitted to mediation, at the request of either party. The mediator shall be agreed on by the parties or, if they are unable to agree, selected by the Circuit Court of La Crosse County, on application of either party. If the dispute, in whole or part, concerns the Assessed Value Improvements of the Property or the amount due of any payment for Municipal Services, the mediator shall be an assessor or appraiser licensed by the State of Wisconsin with at least ten (10) years experience in the valuation of commercial property, unless the parties agree otherwise in writing. If the dispute is wholly on some other issue or issues, the mediator shall be an attorney in La Crosse County, Wisconsin with at least ten (10) years experience.
 - c. If the parties cannot resolve the dispute by mediation, after reasonable efforts, either party may demand arbitration conducted in accordance with chapter 788, Wisconsin Statutes, or any successor statute, by a single arbitrator, chosen by mutual agreement of the parties or, if they do not agree, by the Circuit Court for La Crosse County, on application of either party. If the dispute, in whole or part, concerns the Assessed Value

Improvements of the Property or the amount of any payment for Municipal Services due under this Agreement, the arbitrator shall be an assessor or appraiser licensed by the State of Wisconsin with at least ten (10) years experience in the valuation of commercial property, unless the parties agree otherwise in writing, and any demand for arbitration shall be made within sixty (60) days after mediation was deemed unsuccessful by the mediator. If a demand for arbitration is not made within that time, the parties shall be deemed to have waived arbitration with respect to the Assessed Value Improvements of the Property and the amount of any payment for Municipal Services due under this Agreement. If the dispute is wholly on some other issue or issues, the arbitrator shall be an attorney in La Crosse County, Wisconsin with at least ten (10) years experience. Chapter 788, Wisconsin Statutes, or any successor statute, shall govern the arbitration proceeding, except that Owners and the City each waive any right to trial by jury if a dispute concerning the arbitration proceeding is resolved by a court. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver of jury trial by the other party.

- 18. **Representations.** Each party acknowledges and agrees that no representation or promise not expressly contained in this Agreement has been made by the other party or any of its employees, attorneys, agents, or representatives. Each party acknowledges that it is not entering into this Agreement on the basis of any such representation or promise, express or implied.
- 19. **Reading of Agreement.** Each person signing this Agreement on behalf of any Party acknowledges that the person has read this Agreement, that the person understands the terms and conditions of the agreement, that the person (if other than an attorney for the party) has been advised by legal counsel concerning this Agreement, and that the person freely and voluntarily signs this Agreement.
- 20. **Authorization to Sign Agreement**. Each person signing this Agreement on behalf of any Party represents and warrants that the person holds the position indicated beneath the person's signature and that the person has the requisite corporate or other authority to sign this Agreement on behalf of the Party. Each Party represents that entry into this Agreement is not in contravention of any agreement or undertaking to which the Party is bound.
- 21. **Recording**. The City may record this Agreement with the Register of Deeds for La Crosse County and may record this document again, from time to time, in the City's sole discretion.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized representatives as of the date first set forth above.



Notary Public, State of WI My Commission: 08/

MARANDA OLIVER

Subscribed and sworn to before me this 21st day of December, 2023.

Waranda O Notary Public, State of WISCONSIN My Commission: 6-3-2026

Exhibit A attached: Illustrative Calculations Exhibit B attached: Legal Description

This instrument drafted by: Legal Department City of La Crosse 400 La Crosse Street La Crosse, WI 54601

CROSSE BY: Mitch Reynolds, Mayor BY: Nikki Elsen, City Clerk

KWIK TRIP, INC.

BY: CFO+ TREasurer

Exhibit AILLUSTRATIVE CALCULATION

Illustration A-1

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$10,000 for land and \$44,600 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2015 and constructed new improvements in October 2015. These improvements were assessed at \$50,000 by the City Assessor on January 1, 2016 and are reflected as the same on the December 4, 2016 tax bills.

- The Assessed Value Improvements are greater than or equal to the Adjusted Base Year Valuation for Valuation Years 2017-2026; accordingly, no Payment for Municipal Services is due.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-1 for further illustration.

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NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years.	ue Date		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Z
1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years.													
Inflation factors in 2015 and subsequent years are used to determine the Adjusted base Year Valuations. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years.	IOTES:				7								
2. Payment tor Municipal Services extends for not less than 20 valuation years.	. Inflation factors in 2015 and subsequent	t years are use	ed to determin	ne the Adjusted	Base Year Va	iluations							
	. Payment for Municipal Services extends	NOT THOSE LI	Idil 20 Valuati	oli yeais.									

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$29,000 for land and \$113,500 for improvements on January 1, 2015 and the same is reflected on the December 4, 2015 tax bill. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2015 and constructed new improvements in October These improvements were assessed at 2021. \$150,000 by the City Assessor on January 1, 2022 and are reflected as the same on the December 4, 2022 tax bill.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuation for Valuation Years 2017-2021; accordingly a Payment for Municipal Services is invoiced at the end of each year and due on March 31 of the following year.
- The Assessed Value Improvements are greater than or equal to the Adjusted Base Year Valuation for Valuation Years 2022-2026; accordingly, no Payment for Municipal Services is due.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-2 for further illustration.

S/19/2015 1/1/2015							TAILDICK TO THE PROPERTY OF THE PARTY OF THE	200000000000000000000000000000000000000						
Grace Year Year 1 1/1/2016 1/1/2019 1/1/2019 1/1/2020 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2019 1/1/2019 1/1/2020 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2020 1/1/2019 1/1/2020 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2020 1/1						Payment	for Municipal	Services						
Grace Year Valuation Years Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 11/1/2016 11/1/2017 11/1/2018 11/1/2019 11/1/2019 11/1/2020 11/1/2021 11/1/2023 11/1/2024 11/1/2019 11/1/2019 11/1/2020 11/1/2021 11/1/2022 11/1/2023 11/1/2024 11/1/2020 11/2/2020 11/2/20														
Grace Year Valuation Years Vear 3 Year 4 Year 5 Year 6 Year 7 Year 8 1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2021 1/1/2023 1/1/2024 1 1/1/2019 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1 1/1/2019 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1 1/1/2024	Date of CUP	approval	5/13/2015											
Grace Year Valuation Years Vear 3	Date CUP be	came effective	5/19/2015											
Grace Year Yaluation Years Year	Base Year Va	luation Date	1/1/2015											
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Year 1			Base Year	Τ.	Valuation Years	S								
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29,580.00 30,171.60 30,775.03 31,390.53 32,018.34 32,658.71 33,311.88 33,978.12 34,657.68 115,770.00 118,085.40 120,427.11 122,856.05 125,313.17 127,819.43 136,375.82 132,983.4 135,643.01 134,500.00 148,257.00 151,222.14 154,246.58 157,331.51 160,478.14 166,961.46 170,300.69 136,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Fax Parcel IC	No.												
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113,500,00		Land	29,000.00	29,580		30,775.03	31,390.53	32,018.34	32,658.71	33,311.88	33,978.12	34,657.68	35,350.84	36,057.85
142,500.00 142,500.00 148,257.00 151,222.14 154,246.58 157,331.51 160,478.14 165,687.71 166,961.46 170,300.69 1		Improvements	113,500.00	115,77		120,447.11	122,856.05	125,313.17	127,819.43	130,375.82	132,983.34	135,643.01	138,355.87	141,122.98
nts 113,500.00 29,580.00 30,171.60 30,775.03 31,390.53 32,018.34 32,658.71 33,311.88 33,978.12 34,657.68 1 13,500.00 29,580.00 30,171.60 30,775.03 31,390.53 32,018.34 32,658.71 183,311.88 136,978.12 130,777.68 1 1 122,500.00 118,085.40 120,447.11 122,856.05 125,313.17 127,819.43 (19,624.18) (20,016.66) (20,416.99) (20,416.99) (2		Total	142,500.00	142,500	148,257.00	151,222.14	154,246.58	157,331.51	160,478.14	163,687.71	166,961.46	170,300.69	173,706.70	177,180.84
nts 113,500.00 29,580.00 30,171.60 30,775.03 31,390.53 32,018.34 32,658.71 33,311.88 33,978.12 34,657.68 nts 113,500.00 29,580.00 30,171.60 30,775.03 31,390.53 32,018.34 32,658.71 183,311.88 186,978.12 156,060.00 136,06														
1,390.53 32,018.34 32,658.71 33,311.88 33,9/8.12 34,557.68 0.00 0.00 0.000 156,000.00	Assessed Va.	lue Improvements										1	0 0 0	0.000
0.00 0.00 156,060.00 156,060.00 159,062.00 1590.53 32,018.34 32,658.71 183,311.88 186,978.12 190,717.68 1 1856.05 125,313.17 127,819.43 (19,624.18) (20,016.66) (20,416.99) (7,816.09) (1,300.028 0.02		Land	29,000.00	29,58		30,775.03	31,390.53	32,018.34	32,658.71	33,311.88	33,9/8.12	34,657.68	55,350.84	36,057.85
1,390.53 32,018.34 32,658.71 183,311.88 186,978.12 190,717.68 1 6,856.05 125,313.17 127,819.43 (19,624.18) (20,016.66) (20,416.99) (2 6,028 0.028 0.028 0.028 0.028 3,439.97 3,508.77 3,578.94 N/A N/A N/A 12/4/2019 12/4/2021 12/4/2021 12/4/2023 12/4/2024 31/2020 3/31/2021 3/31/2022 N/A N/A N/A 31/2020 3/31/2021 3/31/2022 N/A N/A N/A		New Improvements				00.00	00.00	0.00	0.00	150,000.00	153,000.00	156,060.00	159,181.20	162,364.82
(856.05) 125,313.17 127,819.43 (19,624.18) (20,016.66) (20,416.99) (7 0.028 0.028 0.028 0.028 0.028 0.028 0.028 3,439.97 3,508.77 3,578.94 N/A N/A N/A N/A 2/4/2019 12/4/2020 12/4/2021 12/4/2022 12/4/2023 12/4/2024 31/2020 3/31/2021 3/31/2022 N/A N/A N/A 31/2020 3/31/2022 N/A N/A N/A		Total	142,500.00	29,580	30,171.60	30,775.03	31,390.53	32,018.34	32,658.71	183,311.88	186,978.12	190,717.68	194,532.04	198,422.68
6.028 0.028 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,000</td><td>2000</td><td>(04 40)</td><td>(20.040.00)</td><td>100 416 001</td><td>120 300 00/</td><td>121 241 84</td></th<>								2,000	2000	(04 40)	(20.040.00)	100 416 001	120 300 00/	121 241 84
0.028 0.028 <th< td=""><td>тргочете</td><td>nt Differential (if any)</td><td>0.00</td><td>115,770.</td><td>118,085.40</td><td>120,447.11</td><td>122,856.05</td><td>125,313.17</td><td>127,819.43</td><td>(13,024.10)</td><td>(20,010,00)</td><td>(CC 0T+'07)</td><td>(00.020,02)</td><td>(44,441.0)</td></th<>	тргочете	nt Differential (if any)	0.00	115,770.	118,085.40	120,447.11	122,856.05	125,313.17	127,819.43	(13,024.10)	(20,010,00)	(CC 0T+'07)	(00.020,02)	(44,441.0)
3,439.97 3,508.77 3,578.94 N/A N/A N/A N/A N/A N/A N/A 3,439.97 3,508.77 3,578.94 N/A	Tay Rate		0.028	0.	0.028		0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
2/4/2019 12/4/2020 12/4/2021 12/4/2022 12/4/2023 12/4/2024 13/1/2019 12/31/2020 12/31/2021 N/A	Payment for	· Municipal Services	A/N				3,439.97	3,508.77	3,578.94	N/A	N/A	N/A	N/A	N/A
2/4/2019 12/4/2020 12/4/2021 12/4/2022 12/4/2023 12/4/2024 12/31/2020 12/31/2020 12/31/2021 3/31						Ц					and of the	Acord alone	acoct at co	2000/19/01
(31/2020 3/31/2020 12/31/2022 N/A N/A (31/2020 3/31/2021 3/31/2022 N/A N/A (31/2020 3/31/2021 3/31/2022 N/A N/A	Tax bill		12/4/2015	12/4/			12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2023	12/4/20
31/2020 3/31/2021 3/31/2022 N/A N/A	Invoice Date			N/A	1	12/31/2018	12/31/2019	12/31/2020	12/31/2021	N/A	A/N	N/A	N/A	N/A
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years.	Due Date			N/A		250	3/31/2020	3/31/2021	3/31/2022	N/A	A/A	N/A	N/A	N/A
NOTES: No Text														
I. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. Payment for Municipal Services extends for not less than 20 valuation years.	NOTES:													
2. Payment for Municipal Services extends for not less than 20 valuation years.	1. Inflation	factors in 2015 and su	ibsequent years are us	ed to determine	the Adjusted I	Base Year Valual	tions.							
	2. Payment	for Municipal Service:	s extends for not less t	than 20 valuation	n years.									
3. No navment due for Grace Year.	3 No paym	ent due for Grace Yea												

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$26,800 for land and \$75,900 for improvements on January 1, 2015 and the same is reflected on the December 4, 2015 tax bill. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2015 and never constructed any new improvements. Moreover, the owner filed a tax exemption request with the City Assessor, which was approved commencing on January 1, 2024.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuation for Valuation Years 2017-2026; accordingly a Payment for Municipal Services is invoiced at the end of each tax year and due on March 31 of the following year.
- Land is still taxed for Valuation Years 2017-2023 and not used to calculate any Payment for Municipal Services.
- Land obtains a tax exemption commencing in 2024; accordingly, a tax bill on the land no longer occurs, but the Payment for Municipal Services still occurs.
- See Exhibit A-3 for further illustration.

Date of CLIP percents S_1927015 Date of CLIP percents effective S_1927015 Date of CLIP percents						LAIMBIA	CHIEF CHIEF CHIEF							
5/13/2015 1/1/2015						Payment	for Municipal	Services						
5/13/2015 String			-											
State Vear Grace Vear Grace Vear Vea	Date of CUP	approval	5/13/2015											
1/1/2015 1/1/2015	Date CUP be	came effective	5/19/2015											
1/1/2016 1/1/2017 1/1/2018 1/1/2020 1/1/2021 1/1/2022 1/1/2023 1/1/2024	Base Year Va	Juation Date	1/1/2015											
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27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 32,028.48 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 10,000 27,336.00 20.00 0.000			1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 32,028.48 77,418.00 78,966.36 80,545.69 82,156.60 83,799.73 85,475.73 81,485.24 88,928.95 90,707.53 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 27,336.00 20,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 77,418.00 78,966.36 80,545.69 82,475.73 87,185.24 88,928.95 90,705.3 12/4/	Tax Parcel II	O No.												
27,336.00 27,882.72 28,440.37 29,099.18 29,589.37 30,181.15 30,784.78 31,400.47 32,028.48 77,418.00 78,966.36 80,545.69 82,156.60 83,799.73 85,475.73 87,185.24 88,228.95 90,707.53 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 77,418.00 78,966.36 80,546.36 82,156.60 83,799.73 85,475.73 87,481.19 2,490.01 </td <td>Base Year Va</td> <td>Nuations and Adjusted Bo</td> <td>ase Year Valuation</td> <td>SL</td> <td></td>	Base Year Va	Nuations and Adjusted Bo	ase Year Valuation	SL										
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102,700.00 104,754.00 106,849.08 108,986.06 111,165.78 113,389.10 115,656.88 117,970.02 120,329.42 122,736.01 105,800.00 10.0		Improvements	75,900.00	77,418.	78,966.36	80,545.69	82,156.60	83,799.73	85,475.73	87,185.24	88,928.95	90,707.53	92,521.68	94,372.11
26,800.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 0.00 0.00 0.00 0.00 0.00 0.0		Total	102,700.00	104,754.0	106,849.08	108,986.06	111,165.78	113,389.10	115,656.88	117,970.02	120,329.42	122,736.01	125,190.73	127,694.54
15,800.00 27,336.00 27,882.72 28,440.37 29,009.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 0.00 0.00 0.00 0.00 0.00 0.0														
Land	Assessed Va	lue Improvements									1	000	0	
New Improvements 75,900.00 0.00		Land	26,800.00		27,882.72	28,440.37	29,009.18	29,589.37	30,181.15	30,784.78	31,400.47	0.00	0.00	0.00
rotal Total 102,700.00 27,336.00 27,882.72 28,440.37 29,099.18 29,589.37 30,181.15 30,784.78 31,400.47 0.00 provement Differential (if any) 0.00 77,418.00 78,966.36 80,545.69 82,156.60 83,799.73 85,475.73 87,185.24 88,928.95 90,707.53 x Rate x Rate 0.028		New Improvements	75,900.00				0.00	00.00	0.00	0.00	0.00	00:00	0.00	0.00
r Sate N/A 0.00 77,418.00 78,966.36 80,545.69 82,156.60 83,799.73 85,475.73 87,185.24 88,928.95 90,707.53 r Rate O.028 0.028		Total	102,700.00		27,882.72	28,440.37	29,009.18	29,589.37	30,181.15	30,784.78	31,400.47	00.00	00.00	0.00
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K Rate 0.028 <t< td=""><td>Improveme</td><td>nt Differential (if any)</td><td>0.00</td><td>4</td><td>78,966.36</td><td>80,545.69</td><td>82,156.60</td><td>83,799.73</td><td>85,475.73</td><td>8/,185.24</td><td>88,928.93</td><td>90,707.53</td><td>32,321.00</td><td>24,372.11</td></t<>	Improveme	nt Differential (if any)	0.00	4	78,966.36	80,545.69	82,156.60	83,799.73	85,475.73	8/,185.24	88,928.93	90,707.53	32,321.00	24,372.11
weart for Municipal Services N/A 2,211.06 2,255.28 2,306.38 2,346.39 2,393.32 2,441.19 2,490.01 2,539.81 wheart for Municipal Services extends for not less than 20 valuation pears N/A 2,211.06 2,255.28 2,306.38 2,346.39 2,341.19 2,490.01 2,539.81 xbill 12/4/2015 12/4/2016 12/4/2016 12/4/2017 12/4/2019 12/4/2020 12/4/2021 12/4/2021 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2022 12/4/2022 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2022 12/4/2022 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2022 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2022 12/4/2023 12/4/2023 12/4/2024 12/4/2024 12/4/2022 12/4/2023 12/4/2023 12/4/2023 12/4/2024 12/4/2024	Tav Rate		0.02		0.028		0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
x bill 12/4/2015 12/4/2016 12/4/2017 12/4/2019 12/4/2019 12/4/2020 12/4/2021 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2020 12/4/2020 12/4/2021 12/4/2023 12/4/2023 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2021 12/4/2022 12/4/2023 12/4/2023 12/4/2024 12/4/2024 12/31/2024 12/31/2024 12/31/2024 12/31/2024 12/31/2024 3/31/2024	Payment for	r Municipal Services	1/N	Z	2,		2,300.38	2,346.39	2,393.32	2,441.19	2,490.01	2,539.81	2,590.61	2,642.42
x bill 12/4/2015 12/4/2016 12/4/2017 12/4/2019 12/4/2020 12/4/2021 12/4/2023 12/4/2023 12/4/2024 12/4/2024 12/4/2024 12/4/2024 12/4/2022 12/4/2022 12/4/2023 12/4/2024 1												1		in the factor
N/A 12/31/2017 12/31/2018 12/31/2019 12/31/2020 12/31/2021 12/31/2022 12/31/2022 12/31/2024 12/31/2024	Tax bill		12/4/201				12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
Date N/A 3/31/2018 3/31/2019 3/31/2020 3/31/2021 3/31/2022 3/31/2023 3/31/2024 3/31/2025 OYES: Inflation factors in 2010 and subsequent years are used to determine the Adjusted Base Year Valuations. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for Municipal Services extends for not less than 20 valuation years. Payment for National Years Payment for National	Invoice Date			N/A			12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
NOTES: 1. Inflation factors in 2010 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years.	Due Date			N/A			3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
1. Inflation factors in 2010 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years.														
 Inflation factors in 2010 and subsequent years are used to determine the Adjusted Base Year Valuations. Payment for Municipal Services extends for not less than 20 valuation years. 	NOTES:													
Payment for Municipal Services extends for not less than 20 val	1. Inflation	factors in 2010 and subs	equent years are	used to determ	ine the Adjust	ed Base Year V.	aluations.							
	2. Payment	for Municipal Services ex	xtends for not les.	s than 20 valuat	ion years.									
3 No nayment due for Grace Year.	3 No paym	ont due for Grace Year												

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$15,000 for land and \$110,000 for improvements on January 1, 2015 and the same is reflected on the December 4, 2015 tax bill. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner of the property demolished the original improvements in July 2015 and constructed some partial improvements in August 2017. improvements were assessed at \$70,000 by the City Assessor on January 1, 2018 and are reflected as the same on the December 4, 2018 tax bill. the owner completed the partial improvements in October 2019, which were subsequently assessed at an additional \$55,000 on January 1, 2020 beyond the previous partial assessment already provided by the City Assessor and are reflected as the same on the December 4, 2020 tax bill.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuations for Valuation Years 2017-2019; a Payment for Municipal Services is owed.
- No Payment for Municipal Services would occur after final construction has been completed commencing in Valuation Year 2020 since the Assessed Value Improvements are greater than the Adjusted Base Year Valuations.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-4 for further illustration.

19al Services 19al Service						EXIIIDIL A-4 Illusti ative calculations	III Comment	CHICAGO						
1/1/2015 1/1/2015						Payment fo	or Municipal S.	ervices						
S/13/2015 S/13						-	-							
1/1/2015 1/1/2015 1/1/2016 1/1/2018 1/1/2019 1/1/2020	Date of CUP ap	proval	5/13/2015											
1/1/2015 1/1/2015 1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020	Date CUP beca	me effective	5/19/2015											
11/2015 1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2012 1/1/2022 1/1/2023 1/1/2024	Base Year Valua	ation Date	1/1/2015											
Base Year Grace Year Valuation Year Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 1/1/2015 1/1/2015 1/1/2016 1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2024 1/1/2025 1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2022 1/1/2023 1/1/2024 1/1	Inflation Factor		2%											
1/1/2015 1/1/2016 1/1/2016 1/1/2018 1/1/2019 1/1/2020			T	П										
1/1/2015 1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2022 1/1/2024 1/1/2014 1/1/2019 1/1/2019 1/1/2019 1/1/2019 1/1/2019 1/1/2019 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024					Valuation Year:	- 1				,	;	;	;	7
15,000,00			1/1/2015	1/1/2016	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year /	Year 8	Year 9	1/1/2026
15,000,00 15,000,00 15,000,00 15,000,00 15,000,00 15,000,00 15,000,00 125,000,00			1/1/2015	1/1/2010	1/1/2/1/	1/1/2010	1/1/2013	1/1/5050	7777/7/7	7/7/7/7	7/ 1/ 2020	1707/11	77.77	2221/-1-1-
15,000,00 15,000,00 15,000,00 15,000,00 13,000,00 112,200,00 112,200,00 112,200,00 112,200,00 112,000,	Tax Parcel ID N	.0												
115,000,00 12,200,00 13,650,00 13,651,00 135,304.02 138,010.10 140,770.30 143,585.71 146,457.42 149,386.57 125,000,00 127,500,00 13,660,00 13,660,00 15,606.		buc	15,000.00	15.300.00	15.606.00	15.918.12	16.236.48	16.561.21	16,892,44	17,230.29	17,574.89	17,926.39	18,284.92	18,650.61
125,000.00 127,500.00 13,050.00 135,651.00 135,304.02 138,010.10 140,770.30 143,585.71 146,457.42 149,386.57 115,000.00 15,300.00 15,918.12 16,236.48 16,561.21 16,892.44 17,230.29 17,574.89 17,926.39 17,500.00 15,300.00 15,606.00 15,918.12 16,236.48 142,961.21 148,736.85 134,136.69 17,926.39 17,500.00 112,200.00 114,444.00 46,732.88 47,667.54 (4,951.11) (5,050.13) (5,151.14) (5,254.16) (5,359.24) 17,400.00 112,200.00 112,200.00 114,444.00 46,732.88 47,667.54 (4,951.11) (5,050.13) (5,151.14) (5,254.16) (5,359.24) 17,400.00 112,400.00		morovements	110,000.00	112,200.00	114,444.00	116,732.88	119,067.54	121,448.89	123,877.87	126,355.42	128,882.53	131,460.18	134,089.39	136,771.17
nts 115,000.00 15,300.00 15,606.00 15,918.12 16,236.48 16,561.21 16,892.44 17,230.29 17,574.89 17,926.39 17,906.39 110,000.00 10.00 15,606.00 15,606.00 174,400.00 126,400.00 131,506.56 134,136.69 136,819.43 17,900.00 114,444.00 46,732.88 47,667.54 (4,951.11) (5,050.13) (5,151.14) (5,254.16) (5,359.24) 17,926.39 17,715.8 154,745.81 17,926.39 17,715.8 17		otal	125,000.00	127,500.00	130,050.00	132,651.00	135,304.02	138,010.10	140,770.30	143,585.71	146,457.42	149,386.57	152,374.30	155,421.79
15,000.00 15,300.00 15,606.00 15,918.12 16,236.48 16,561.21 16,892.44 17,230.29 17,574.89 17,926.39 17,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0														
15,000.00 114,444.00 46,732.88 47,667.54 44,951.11 (5,050.13) (5,151.14) (5,254.16) (5,254.16) (5,359.24) 12,4/2015 12/4/2015 12/4/2015 12/4/2015 12/4/2015 12/4/2016 12/4/2018 12/4/2018 12/4/2019	Assessed Value	: Improvements												
110,000.00 15,300.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 114,444.00 46,732.88 47,667.54 44,951.11 44,820.44 148,736.85 151,711.58 154,745.81 15,711.58 15,711.58 154,745.81 15,711.58 15		and	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48	16,561.21	16,892.44	17,230.29	17,574.89	17,926.39	18,284.92	18,650.61
125,000.00 15,300.00 15,606.00 85,918.12 87,636.48 142,961.21 145,820.44 148,736.85 151,711.58 154,745.81		Vew Improvements	110,000.00	00.00	00.0	70,000.00	71,400.00	126,400.00	128,928.00	131,506.56	134,136.69	136,819.43	139,555.81	142,346.93
0 0 112,200.00 114,444.00 46,732.88 47,667.54 (4,951.11) (5,050.13) (5,151.14) (5,254.16) (5,359.16) (5,359.16) (5,359.13) (5,151.14) (5,254.16) (5,359.16) (5,359.16) (5,359.13) (5,151.14) (5,254.16) (5,359.16) <th< td=""><td></td><td>otal</td><td>125,000.00</td><td>15,300.00</td><td>15,606.00</td><td>85,918.12</td><td>87,636.48</td><td>142,961.21</td><td>145,820.44</td><td>148,736.85</td><td>151,711.58</td><td>154,745.81</td><td>157,840.73</td><td>160,997.54</td></th<>		otal	125,000.00	15,300.00	15,606.00	85,918.12	87,636.48	142,961.21	145,820.44	148,736.85	151,711.58	154,745.81	157,840.73	160,997.54
0.028 0.028										1	100	120000	10 400 401	75 363 31
0.028 0.028	Improvement	Differential (if any)	00:00		114,444.00	46,732.88	47,667.54	(4,951.11)	(5,050,13)	(5,151.14)	(3,254.15)	(5,359.24)	(5,400,43)	07.07.676
N/A	Tax Rate		0.028	0	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2019 12/4/2020 12/4/2022 12/4/2023 12/4	Payment for IV	Iunicipal Services	N/A		3,204.43	1,308.52	1,334.69	N/A						
Date 12/4/2015 12/4/2016 12/4/2017 12/4/2019 12/4/2020 12/4/2022 12/4/2023											3		1000	2007 47 44
2020 N/A N/A N/A N/A 2020 N/A N/A N/A	Tax bill		12/4/2015	12/4/2		12/4/2018	12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/	12/4/2025	12/4/2026
2020 N/A N/A N/A	Invoice Date			N/A	ᅦ	12/31/2018	12/31/2019	N/A	N/A	N/A	N/A		N/A	4/1
NOTES:	Due Date			N/A	3/31/2018	3/31/2019	3/31/2020	A/N	N/A	N/A	N/A	N/A	N/A	N/A
NOTES:														
A CONTRACT OF THE PROPERTY OF	NOTES:													
1. Inflation factors in ZULS and subsequent years are used to determine the Adjusted base real valuetons.	1. Inflation fac	ctors in 2015 and subsec	quent years are us	sed to determin	e the Adjusted	Base Year Valu	uations.							
2. Payment for Municipal Services extends for not less than 20 valuation years.	2. Payment fo	r Municipal Services ext	ends for not less	than 20 valuation	on years.									
3. No payment due for Grace Year.	3. No paymen	t due for Grace Year.												

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$20,000 for land and \$65,000 for improvements on January 1, 2015 and the same is reflected on the December 4, 2015 tax bill. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner of the property demolished the original improvements in October 2016 and constructed improvements in June 2017. These improvements were assessed at \$75,000 by the City Assessor on January 1, 2018 and are reflected as the same on the December 4, 2018 tax bill. Later, the owner files a tax exemption request for the property, which is granted by the City Assessor effective January 1, 2021.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuations for Valuation Year 2017; a Payment for Municipal Services is owed.
- The Assessed Value Improvements are greater than the Adjusted Base Year Valuations for Valuation Years 2018-20; no Payment for Municipal Services is owed.
- Since the tax exemption is granted commencing in 2021, the Assessed Value Improvements are deemed to be zero and therefore they are less than the Adjusted Base Year Valuations; a Payment for Municipal Services is due for Valuation Years 2021-2026.
- Land is still taxed and not used to calculate any Payment for Municipal Services. Here, however land is not taxed after obtaining a tax exemption in 2021.
- See Exhibit A-5 for further illustration.

Payment for Municipal Services	1/2/2 20,4 86,7 86,7	888	$ \ \ \ \ \ \ \ \ \ \$	or Municipal S Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1/2/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2021 1/1/2022	1/2/2 20,4 86,7 86,7	1 888	_	Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1/2/2016 1/4/2017 1/4/2018 1/4/2019 1/4/2021 1/4/2022 1/4/2022 1/4/2023	20,4 86,7 86,7	988		Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1/2/2016 1/4/2017 1/4/2018 1/4/2019 1/4/2020 1/4/2021 1/4/2022 1/4/2023 1/4/2023 1/4/2025	20,4 20,4 86,7 20,4 86,7	1 888		Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
Firete Vear Valuation Years Vear 3 Year 4 Year 5 Year 6 Year 7 Year 9 Year 9 Year 9 1/1/2016 1/1/2016 1/1/2018 1/1/2019 1/1/2020 1/1/2021 1/1/2023 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2025 1/1/2024 1/1/2024 1/1/2025 1/1/2024 1/1/2024 1/1/2025 1/1/2024 1/1/2022 1/1/2024 1/1/2024 1/1/2025 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022 1/1/2024 1/1/2022	20,4 20,4 86,7 86,7	888		Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 6 Year 7 Year 9 Year 9 Year 9 Year 1 Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 9 Year 9 Year 1 Year 1 Year 2 Year 9 Year 1 Year 1 Year 1 Year 2 Year 9 Year 1 Year 1 Year 1 Year 2 Year 9 Year 1 Year 1 Year 1 Year 2 Year 1 Year 1 Year 1 Year 2 Year 1 Year 2 Year 1 Year 3 Year 4 Year 1 Year 3 Year 4 Year 1 Year 3 Year 9 Year 1 Year 9 Year 9 Year 1 Year 9 Y	20,4 86,7 86,7	989		Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
Vear 1	20,4 20,4 86,7 86,7 86,7	988		Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1/2/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2025	1/2/2 20,4 66,3 86,7 86,7 86,7	988	-	Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1,1/2016	20,4 20,4 86,7 86,7 86,7 86,7	0.000	1	Year 3 1/1/2019 21,648.64	Year 4 1/1/2020 22,081.62	Year 5	Year 6				
1/2/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2020 1/1/2022 1/1/2022 1/1/2022 1/1/2024 1/1/2024 1/1/2025 1/1/2026 1/	20,4 20,4 66,3 86,7 20,4 86,7	0000	1	1/1/2019	1/1/2020 1/1/2020 22,081.62	. to to be a		Year 7	Year 8	Year 9	Year 10
20,400.00	20,4 66,3 86,7 20,4 86,7	00 00 00		21,648.64	22,081.62	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,913.71 23,433.19 23,901.85 24,379.89 66,300.00 67,626.00 68,978.52 70,380.90 71,765.25 73,200.56 74,664.57 76,157.86 77,681.02 79,234.64 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20,4 66,3 86,7 20,4 86,7 86,7	8 8 8		21,648.64	22,081.62						
20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,533.25 22,933.71 23,433.19 23,901.85 24,339.89 66,300.00 67,626.00 68,978.52 70,358.09 71,765.25 73,200.56 74,664.57 76,157.86 77,681.02 79,234.64 86,700.00 88,434.00 90,202.68 92,006.73 93,846.87 95,723.81 97,638.28 99,591.05 10,1582.87 103,244.63 10,361.45 10,00 0.00 0	20,4 66,3 86,7 20,4 86,7	8 8 8		21,648.64	22,081.62						
65,000.00 66,300.00 66,300.00 67,626.00 68,378.52 70,358.09 71,765.25 73,200.56 74,644.57 76,157.86 77,681.02 79,234.64 85,000.00 86,700.00 86,730.00 86,730.00 20,808.00 21,224.16 21,224.16 21,081.62 0.00	85,000.00 66,3 85,000.00 86,7 20,000.00 20,4 65,000.00 66,3 85,000.00 86,7 97) 0.00	00 00			71 755 75	22,523.25	22,973.71	23,433.19	23,901.85	24,379.89	24,867.49
RS,000.00 RS,700.00 RS,434.00 RS,434.00 RS,434.00 RS,434.00 RS,434.00 RS,400.00 RS,434.00 RS,400.00 RS,434.00 RS,400.00 RS,434.00 RS,400.00 RS,434.00 RS,400.00 RS,4	85,000.00 86,7 20,000.00 20,4 10,500.00 66,3 85,000.00 86,7 10,00 0.00	00		70,358.09	(2,00,1)	73,200.56	74,664.57	76,157.86	77,681.02	79,234.64	80,819.33
nts 65,000.00 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	10,000.00 20,000.00 20,000.00 66,300.00 86,7000.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,7000.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,7000.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,7000.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,7000.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 86,700.00 8		90,202.68	92,006.73	93,846.87	95,723.81	97,638.28	99,591.05	101,582.87	103,614.53	105,686.82
120,000.00 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	10,000.00 20,000.00 20,000.00 86,7 85,000.00 86,7 87,000.00 86,7 87,000.00 86,7 87,000.00 86,7 87,000.00 86,7 87,000.00 86,7 87,000.00 87,0000.00 87,000.00										
20,000.00 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 0.00	20,000.00 20,00 20,000.00 66,3 85,000.00 86,7 0.00										
SS,000.00 66,300.00 60,300.00 60,000 75,000.00 76,500.00 76,500.00 76,500.00 76,500.00 76,000.	(5 65,000.00 66,3 (85,000.00 86,7 (0.000	00		21,648.64	22,081.62	0.00	00.00	0.00	00:00	0.00	0.00
85,000.00 86,700.00 6,028.00 6,021.48	85,000.00 86,7 0.00 0.028	00		76,500.00	78,030.00	0.00	00:00	0.00	0.00	0.00	0.00
) 0.00 0.00 67,626.00 (6,021.48) (6,141.91) (6,264.75) 73,200.56 74,664.57 76,157.86 77,681.02 79,234,64 6	0.00			98,148.64	100,111.62	0.00	0.00	0.00	0.00	0.00	0.00
0.000 0.000 67,626.00 (6,021.48) (6,141.91) (6,264.75) 73,200.56 74,664.57 76,157.86 77,681.02 79,234.64 28 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.038 0.028	0.00										00000
0.028 0.028 <th< td=""><td>0.028</td><td>4</td><td>(6,021.48)</td><td>(6,141.91)</td><td>(6,264.75)</td><td>73,200.56</td><td>74,664.57</td><td>76,157.86</td><td>//,681.02</td><td>/9,234.64</td><td>80,819.33</td></th<>	0.028	4	(6,021.48)	(6,141.91)	(6,264.75)	73,200.56	74,664.57	76,157.86	//,681.02	/9,234.64	80,819.33
N/A N/A 1,893.53 N/A N/A N/A 2,049.62 2,090.61 2,132.42 2,175.07 2,218.57 12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2019 12/4/2020 12/4/2022 12/4/2023 12/4/2024 12/4/2025 12	2700			0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2019 12/4/2020 12/4/2021 12/4/2022 12/4/2023 12/4/2024 12/4/2025 12/4/2	A/Z			N/A	N/A	2,049.62	2,090.61	2,132.42	2,175.07	2,218.57	2,262.94
ste 12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2020 12/4/2022 12/4/2023 12/4/2024 12/4/2025											
ate N/A 12/31/2017 N/A N/A N/A N/A 12/31/2021 12/31/2023 12/31/2023 12/31/2023 12/31/2023 12/31/2023 12/31/2025 12/31/202	12/4/2015			12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
N/A 3/31/2018 N/A N/A 3/31/2022 3/31/2024 3/31/2025 3/31/2025 3/31/2025 3/31/2026 3/31		lin.in		N/A	N/A	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.		4		N/A	N/A	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.											
1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.	NOTES:										
	1. Inflation factors in 2015 and subsequent years are used to det	letermine the Adjust	ed Base Year Va	luations.							

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property and improvements thereon have not been assessed because the City Assessor had previously determined the property to be used for a tax exempt purpose commencing January 1, 2005. After the Council approved the Conditional Use Permit, the City Assessor determined that the real property would have been assessed at \$15,000 and \$35,000 for improvements on January 1, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner of the property demolished the original improvements in August 2015 and never constructed any new improvements.

- The Base Year Valuation and Adjusted Base Year Valuations are determined by the City's assessor since the Property was previously tax exempt.
- Since a tax exemption was previously granted commencing in 2005, the Assessed Value Improvements are deemed to be zero; and therefore, they are less than the Adjusted Base Year Valuations. A Payment for Municipal Services is due for Valuation Years 2017 - 2026.
- Generally, land is still taxed and not used to calculate any Payment for Municipal Services.
 Here, however, the land is not taxed since it was previously determined to be tax exempt commencing in 2005.
- See Exhibit A-6 for further illustration.

Dire of CLP Plenotal S/19/2015 Plant Playment for Municipal Services Plant Playment for Municipal Services Plant Pla						Exhibit A-6	Exhibit A-6 Illustrative Calculations	alculations						
S/13/2015 S/13						Payment	for Municipal	Services						
S/13/2015 S/13														
1/1/2015 1/1/2015 1/1/2016	Date of CUP	approval	5/13/20	15										
11/1/2015 11/1/2015 1/1/2016 1/1/2015 1/1/2016 1/1/2015 1/1/201	Date CUP be	came effective	5/19/20	15								-		
Base Veral Grace Vear Vialuation Vear 2 Vear 3 Vear 4 Vear 5 Vear 4 Vear 5 Vear 6 Vear 5 Vear 6 Vear 7 Vear 8 Vear 9	Base Year Va	Iluation Date	1/1/20	15										
1/1/2016 1/1/2017 1/1/2018 1/1/2010 1/1/2020 1/1/2021 1/1/2022 1/1/2024 1/1/2025	Inflation Fac	tor		5%										
1,1/2016 1/1/2017 1/1/2018 1/1/2018 1/1/2019 1/1/2012			Base Year	Grace Year	Valuation Yea	S								
11/12016 1/1/2017 1/1/2018 1/1/2018 1/1/2020 1/1/2021 1/1/2021 1/1/2022 1/1/2023 1/1/2025 1/1					Year 1	11	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
15,300.00 15,606.00 15,918.12 16,235.48 16,561.21 16,892.44 17,230.29 17,574.89 17,926.39 18,284.92 13,200.00 15,606.00 15,606.00 15,606.00 15,606.00 15,606.00 15,000			1/1/201		1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
15,300.00 15,606.00 15,918.12 16,236.48 16,561.21 16,892.44 17,230.29 17,574.89 17,926.39 18,284.92 18,284.92 15,000.00 26,414.00 37,142.28 37,885.13 38,642.83 39,415.68 40,204.00 41,008.08 41,828.24 42,664.80 42,000.00 52,020.00 53,060.40 54,121.61 55,204.04 56,308.12 57,434.28 56,582.97 59,754.63 60,949.72 60,00 0.00	Tax Parcel IL	O No.												
15,000,00 15,0	Base Year Vo	aluations and Adjusted	I Base Year Valuat	ions										4
35,000.00 35,100.00 35,100.00 35,100.00 35,100.00 35,100.00 41,208.04 41,208.04 41,228.24 42,564.80 55,000.00 51,000.00 51,000.00 53,000.00 53,000.00 53,000.00 50,000 0.00 <td></td> <td>Land</td> <td>15,000</td> <td></td> <td></td> <td></td> <td>16,236.48</td> <td>16,561.21</td> <td>16,892.44</td> <td>17,230.29</td> <td>17,574.89</td> <td>17,926.39</td> <td>18,284.92</td> <td>18,650.61</td>		Land	15,000				16,236.48	16,561.21	16,892.44	17,230.29	17,574.89	17,926.39	18,284.92	18,650.61
Science Scie		Improvements	35,000				37,885.13	38,642.83	39,415.68	40,204.00	41,008.08	41,828.24	42,664.80	43,518.10
nts 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		Total	20,000	L		53,060.40	54,121.61	55,204.04	56,308.12	57,434.28	58,582.97	59,754.63	60,949.72	62,168.72
ints				L										
12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4	Assessed Va.	lue Improvements												d
12/4/2015 12/4/2016 12/31/2018 12/31		Land	0				0.00	00.00	0.00	0.00	0.00	00:0	00:00	0.00
0.00 0.00		New Improvements					0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00
35,000.00 35,700.00 36,414.00 37,142.28 37,885.13 38,642.83 39,415.68 40,204.00 41,008.08 41,828.24 42,664.80 42,6		Total				00.00	0.00	00.00	0.00	0.00	0.00	00.00	00.00	0.00
35,000.00 35,700.00 36,414.00 37,142.28 37,885.13 38,642.83 39,415.08 40,204.00 41,002.04 42,0									7 1 1 2 0 0	00 100 01	44 000 00	AC 010 1A	00 133 61	A2 518 10
0.028 0.028	Improveme	nt Differential (if any)	35,000.0	-	_	37,142.28	37,885.13	38,642.83	39,415.68	40,204.00	41,008.08	47,020,14	42,004.00	01.010,64
N/A N/A 1,019.59 1,039.98 1,060.78 1,035.64 1,103.64 1,125.71 1,148.23 1,171.19 1,194.61	Tav Rate		0.0				0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2019 12/4/2020 12/4/2021 12/4/2022 12/4/2023 12/4/2025 12/4/2	Payment for	r Municipal Services	_		1,0			1,082.00	1,103.64	1,125.71	1,148.23	1,171.19	1,194.61	1,218.51
Date 12/4/2015 12/4/2016 12/4/2017 12/4/2019 1								0000/1/07	1000/1/01	CCOC/ 1/ C1	12/4/2023	12/4/2024	12/4/2025	12/4/2026
A 12/31/2017 12/31/2018 12/31/2019 12/31/2020 12/31/2021 12/31/2024 12/31/2025	Tax bill		12/4/20	12/4/20	_	4		12/4/2020	12/4/2021	77/4/71	507/4/21	12/21/2021	13/21/2025	12/31/2026
A 3/31/2018 3/31/2019 3/31/2020 3/31/2021 3/31/2022 3/31/2024 5/31/2025 3/31/2020	Invoice Date			//N	미	_	٦	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2507/207	71/51/2020
	Due Date			1/N				3/31/2021	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2020	1707/15/5
	NOTES:													
	1. Inflation	factors in 2015 and su	bsequent years ar	e used to detern	nine the Adjust	ted Base Year V	aluations.							
3 Me animont director Vare	2. Payment	for Municipal Services	s extends for not l		ation years.									
	3 No navm	ent due for Grace Yea												

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed \$25,000 for land and \$45,000 for improvements on January 1, 2015 and the same is reflected on the December 4, 2015 tax bill. It is further assumed that the City Assessor has determined the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner of the property never demolished the improvements, yet allowed them to remain on the property and deteriorate such that the City Assessor had to revalue the improvements on January 1, 2019 and again on January 1, 2023 at \$35,000 and \$28,500 respectively.

- The Assessed Value Improvements are equal to the Adjusted Base Year Valuations for Valuation Years 2017-2018. No Payment for Municipal Services is due.
- Commencing on January 1, 2019, the Assessed Value Improvements are less than the Adjusted Base Year Valuations; a Payment for Municipal Services is due.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- The owner is still responsible for the Payment for Municipal Services even though the demolition of the improvements did not occur. The owner would need to reapply to the Common Council to remove or change the Conditional Use Permit.
- See Exhibit A-7 for further illustration.

Date of CUP Please Pleas						Exhibit A-7	Exhibit A-7 Illustrative Calculations	alculations						
Proval 5/19/2015 1/1/2015						Payment	for Municipal	Services						
STAGE STAG														
Page	Date of CUP	approval	5/13/2015											
tion Date 111/2015 12/86	Date CUP be	came effective	5/19/2015											
Base Year Grace Year Veluation Years Year	Base Year Va	luation Date	1/1/2015											
Veal 1	Inflation Fac	tor	5%											
Vear 1 Vear 2 Vear 3 Vear 4 Vear 5 Vear 6 Vear 7 Vear 9 Vear 9 Vear 9 Vear 9 Vear 9 Vear 9 Vear 1 Vear 2 Vear 3 Vear 4 Vear 3 V														
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 9 I/1/2016 Year 9 I/1/2016 Year 9 I/1/2017 I/1/2019 I/1/2010 I/1/2010 I/1/2017 I/1/2019 I/1/2010 I/1/2010 I/1/2019 I/1/2010 I/1/2010 I/1/2019 I/1/2010 I/1/2019 I/1/2010 I/1/2012			Base Year	Grace Year	Valuation Year	TS.								
11/1/2016 11/1/2017 11/1/2018 11/1/2029 11/1/2020 11/1/2022 11/1/2022 11/1/2023 11/1/2024 11/1/2024 11/1/2025 11/1/2025 11/1/2029 11/2029 11/202					Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
25,500.00 26,010.00 26,530.20 27,060.80 27,602.02 28,154.06 28,717.14 29,291.48 29,877.31 30,474.86 45,900.00 72,828.00 46,818.00 46,818.00 46,818.00 46,818.00 46,818.00 46,818.00 46,818.00 72,828.00 74,284.56 75,770.25 77,285.66 78,831.37 80,408.00 82,016.16 83,656.48 85,329.61 71,400.00 72,828.00 74,284.56 62,060.80 27,602.02 28,154.06 28,717.14 29,291.48 58,947.31 30,474.86 45,900.00 46,818.00 46,818.00 47,754.36 35,000.00 23,700.00 36,414.00 37,142.28 28,500.00 29,651.40 29,000.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 71,400.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 67,791.48 58,947.31 60,126.26 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 67,791.48 58,947.31 60,126.26 71,400.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 67,791.48 58,947.31 60,126.26 71,400.00 74,284.56 62,060.80 74,284.56 71,400.20 74,284.56 71,400.00 74,284.54 71,400.00 74,284.56 71,400.00 74,284.56 71,400.00 74,284.56 71,400.00 74,284.56 71,400.00 74,284.56 71,400.00 74,284.56 71,400			1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
25,500.00 26,510.00 26,530.20 27,060.80 27,540.00 28,117.14 29,291.48 29,877.31 30,474.86 45,900.00 45,818.00 47,754.36 48,709.45 49,683.64 50,677.31 51,690.86 52,724.67 53,779.17 54,854.75 71,400.00 72,828.00 74,284.56 75,770.25 77,285.66 78,831.37 80,408.00 82,016.16 83,656.48 85,329.61 25,500.00 26,010.00 26,530.20 27,060.80 27,602.02 28,154.06 28,717.14 29,291.48 85,329.61 45,900.00 46,818.00 47,754.36 35,000.00 35,700.00 36,414.00 37,142.28 28,500.00 29,671.00 29,671.00 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,128.06 0.00 0.00 13,709.45 13,983.64 14,263.31 14,248.58 24,224.67 24,709.17 25,033.35 0.028 0.028 0.028 0.028 <td< td=""><td>Tax Parcel II</td><td>O No.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Tax Parcel II	O No.												
25,500.00 26,010.00 26,530.20 27,602.02 28,154.06 28,171.14 29,291.48 29,877.31 30,474.86 45,900.00 46,818.00 47,754.36 48,709.45 49,683.64 50,677.31 51,690.86 52,724.67 53,779.17 54,854.75 71,400.00 72,828.00 74,284.56 75,770.25 77,285.66 78,831.37 80,408.00 82,016.16 83,656.48 85,5329.61 25,500.00 26,010.00 26,530.20 27,702.02 28,154.06 28,177.14 29,291.48 29,877.31 30,474.86 45,900.00 46,818.00 47,754.36 55,000.00 35,700.00 36,414.00 37,142.28 28,500.00 29,070.00 29,677.31 30,474.86 45,900.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 30,474.86 71,400.00 72,828.00 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 <td>Base Year Ve</td> <td>Juations and Adjusted B</td> <td>ase Year Valuation</td> <td>S</td> <td></td>	Base Year Ve	Juations and Adjusted B	ase Year Valuation	S										
45,000.00 46,818.00 47,754.36 48,709.45 49,683.64 50,677.31 51,690.86 52,724.67 53,779.17 54,884.75 70,000.00 71,400.00 72,828.00 74,284.56 75,770.25 77,285.66 78,831.37 80,408.00 82,016.16 83,656.48 85,329.61 nrts 25,000.00 25,500.00 26,010.00 26,530.20 27,002.80 27,002.02 28,154.06 28,171.14 29,291.48 29,877.31 30,474.86 nrts 45,000.00 45,900.00 46,818.00 47,754.36 35,000.00 36,414.00 37,142.28 28,500.00 29,651.40 nvj 0.00 0.00 13,709.45 13,983.64 14,268.36 65,859.42 57,791.48 58,977.31 30,474.86 nvj 0.00 0.00 13,709.45 13,983.64 14,268.36 65,859.42 57,791.48 58,977.31 30,474.86 nvj 0.00 0.00 13,709.45 13,983.64 14,268.58 24,224.67 24,709.17 25,033.35 nvj<		Land	25,000.00	25,500.		26,530.20	27,060.80	27,602.02	28,154.06	28,717.14	29,291.48	29,877.31	30,474.86	31,084.36
70,000.00 71,400.00 72,828.00 74,284.56 75,770.25 77,285.66 78,831.37 80,408.00 82,016.16 83,556.48 85,529.61		Improvements	45,000.00	45,900.		47,754.36	48,709.45	49,683.64	50,677.31	51,690.86	52,724.67	53,779.17	54,854.75	55,951.84
25,000.00 25,500.00 26,010.00 26,530.20 27,060.80 27,602.02 28,154.06 28,117.14 29,291.48 29,877.31 30,474.86 70,000 26,010.00 26,530.20 27,060.80 27,602.02 28,154.06 27,171.4 29,291.48 29,877.31 30,474.86 29,000.00 46,818.00 47,754.36 35,000.00 35,700.00 37,142.28 25,000.00 29,070.00 29,651.40 29,070.00 27,400.00 71,400.00 72,828.00 73,284.56 62,060.80 63,302.02 64,568.06 65,859.42 27,791.48 58,947.31 60,126.26 20,000 0.00 0.00 13,709.45 13,983.64 14,263.31 14,548.58 24,224.67 24,709.17 25,203.35 20,028 0.028		Total	70,000.00			74,284.56	75,770.25	77,285.66	78,831.37	80,408.00	82,016.16	83,656.48	85,329.61	87,036.20
25,000.00 25,500.00 46,818.00 26,530.20 27,060.80 27,602.02 28,154.06 28,717.14 29,291.48 29,877.31 30,474.86 28,500.00 45,818.00 47,754.36 35,000.00 35,414.00 37,142.28 28,500.00 46,818.00 47,754.36 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 10,002 0.0.00 72,828.00 72,828.00 13,709.45 13,983.64 14,263.31 14,548.58 24,224.67 24,709.17 25,203.35 17,000.00 0.0.00 0.0.00 0.0.00 0.0.00 0.0.00 0.0.00 0.0.028 0.0.														
25,000.00 25,500.00 26,010.00 26,530.20 27,060.80 27,000.00 36,414.00 37,142.28 28,777.14 29,291.48 29,877.31 30,474.86 28,000.00 45,800.00 46,818.00 47,754.36 35,000.00 35,700.00 36,414.00 37,142.28 28,000.00 72,828.00 74,7284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 29,000.00 71,400.00 72,828.00 74,7284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 29,000.00 71,400.00 72,828.00 74,7284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 29,000.00 71,400.00 72,828.00 74,728.36 62,0028 0,028	Assessed Va	lue Improvements												
12/4/2015 12/4/2015 12/4/2015 14/2015		Land	25,000.00			26,530.20	27,060.80	27,602.02	28,154.06	28,717.14	29,291.48	29,877.31	30,474.86	31,084.36
70,000.00 71,400.00 72,828.00 74,284.56 62,060.80 63,302.02 64,568.06 65,859.42 57,791.48 58,947.31 60,126.26 67,000.00 0.00 0.00 13,709.45 13,983.64 14,263.31 14,548.58 24,224.67 24,709.17 25,203.35 0.028 0.02		New Improvements	45,000.00			47,754.36	35,000.00	35,700.00	36,414.00	37,142.28	28,500.00	29,070.00	29,651.40	30,244.43
) 0.00 0.00 0.00 0.00 13,709.45 13,983.64 14,263.31 14,548.58 24,224.67 24,709.17 25,203.35 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 N/A N/A N/A N/A 12/31/2010 12/4/2011 12/4/2012 12/31/2020 12/31/2020 12/31/2022 12/31/2023 12/31/2025 3/31/2023		Total	70,000.00			74,284.56	62,060.80	63,302.02	64,568.06	65,859.42	57,791.48	58,947.31	60,126.26	61,328.79
0.000 0.000 0.000 13,709.45 13,983.64 14,263.31 14,548.58 24,224.67 24,709.17 25,203.35 10.028 0														1
n/A N/A N/A 383.86 391.54 399.37 407.36 678.29 60.028 0.028 <th< td=""><td>Improveme</td><td>nt Differential (if any)</td><td>0.00</td><td></td><td></td><td>00.00</td><td>13,709.45</td><td>13,983.64</td><td>14,263.31</td><td>14,548.58</td><td>24,224.67</td><td>24,709.17</td><td>25,203.35</td><td>75,/07.42</td></th<>	Improveme	nt Differential (if any)	0.00			00.00	13,709.45	13,983.64	14,263.31	14,548.58	24,224.67	24,709.17	25,203.35	75,/07.42
N/A N/A N/A N/A 383.86 391.54 399.37 407.36 678.29 691.86 705.69	i i		0000				0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
12/4/2015 12/4/2016 12/4/2017 12/4/2018 12/4/2019 12/4/2020 12/4/2021 12/4/2023 12/4/2024 12/4/2025 12/4/2	Davmont for	Municipal Services	N/A		5	i l	383.86	391.54	399.37	407.36	678.29	691.86	705.69	719.81
12/4/2017 12/4/2018 12/4/2019 12/4/2021 12/4/2022 12/4/2023 12/4/2023 12/4/2025 12/4														
A N/A N/A 12/31/2019 12/31/2020 12/31/2022 12/31/2023 12/31/2024 12/31/2025	Tax bill		12/4/2015	12/4/20		L	12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
A	Invoice Date			z				12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.	Due Date			N/A				3/31/2021	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
NOTEs: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.														
1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.	NOTES:													
	1. Inflation	factors in 2015 and subs	equent years are t	ised to detern	nine the Adjust	ed Base Year V	'aluations.							
	2 Daymon	for Municipal Services	wtends for not less	than 20 yalua	tion years.									

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$10,000 for land and \$44,600 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2016 and constructed new improvements in October 2016. These improvements were assessed at \$58,000 by the City Assessor on January 1, 2017 and are reflected as the same on the December 4, 2017 tax bills. In April 2020, a tornado passes through the City demolishing the improvements on the property. The owner is unable to replace the improvements until October 2021. On January 1, 2022, the improvements were assessed at \$65,000 by the City Assessor and are reflected as the same on the December 4, 2022 tax bill.

- The Assessed Value Improvements are greater than or equal to the Adjusted Base Year Valuation for Valuation Years 2017-2020; accordingly, no Payment for Municipal Services is due.
- Since the tornado demolished the improvements in 2020 and the improvements were not replaced until 2021, the Assessed Value Improvements are less than the Adjusted Base Year Valuation in Valuation Year 2015. Normally, a Payment for Municipal Services would be due. Given the demolition was a result of an "act of God", the requirement for the Payment for Municipal Services would be tolled for one (1) Valuation Year. Likewise, the Agreement Concerning the Payment for Municipal Services would be extended for an additional Valuation Year. If the owner seeks a further change or removal of the Conditional Use Permit, the owner must reapply to the Common Council.
- The Assessed Value Improvements are greater than the Adjusted Base Year Valuations for Valuation Years 2022-2025. No Payment for Municipal Services is due.
- Land is still taxed and not used to calculate any Payment for Municipal Services. The payment of taxes for land is not tolled under this Agreement.
- See Exhibit A-8 for further illustration.

					Exhibit A-8	Illustrative Calculations	lculations						
					Payment f	Payment for Municipal Services	ervices						
		2100/21/2											
Date of CUP approval		CT07/5T/C											
Date CUP became effective	ctive	5/19/2015											
Base Year Valuation Date	ate	1/1/2015											
Inflation Factor		2%											
		Base Year	Grace Year	Valuation Years	ž.								
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
Tax Parcel ID No.													
Base Year Valuations and Adjusted Base Year Valuations	and Adjusted Base	Year Valuations											
Land		10,000.00		10,404.00	10,612.08	10,824.32	11,040.81	11,261.62	11,486.86	11,716.59	11,950.93	12,189.94	12,433.74
Improvements	ments	44,600.00	45,492.00	55,692.00	56,805.84	57,941.96	59,100.80	60,282.81	61,488.47	62,718.24	63,972.60	65,252.05	66,557,10
Total		54,600.00	55,692.00	00'960'99	67,417.92	68,766.28	70,141.60	71,544.44	72,975.32	74,434.83	75,923.53	77,442.00	78,990.84
Assessed Value Improvements	vernents												
Land		10,000.00	10,200.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81	11,261.62	11,486.86	11,716.59	11,950.93	12,189.94
New Im	New Improvements	44,600.00	45,492.00	58,000.00	59,160.00	60,343.20	61,550.06	0.00	65,000.00	66,300.00	67,626.00	68,978.52	70,358.09
Total		54,600.00	55,692.00	68,200.00	69,564.00	70,955.28	72,374.39	11,040.81	76,261.62	77,786.86	79,342.59	80,929.45	82,548.03
Improvement Differential (if any)	ntial (if any)	00.00	00.00	(2,308.00)	(2,354.16)	(2,401.24)	(2,449.27)	60,282.81	(3,511.53)	(3,581.76)	(3,653.40)	(3,726.47)	(3,801.00)
Tav Rate		0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
Payment for Municipal Services	al Services	N/A		N/A	N/A	N/A	N/A	1,687.92	N/A	N/A	N/A	N/A	N/A
Tax bill		12/4/2015	12/4/2016	12/4/2017	12/4/2018	12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
Invoice Date			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Due Date			N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NOTES:													
1. Inflation factors in 2015 and subsequent years are used to deter	2015 and subseq	uent years are u	sed to determ	ine the Adjust	mine the Adjusted Base Year Valuations.	'aluations.							
2. Payment for Municipal Services extends for not less than 20 valuation years	cipal Services exte	ands for not less	than 20 valua	tion years.									
3. Since the Payment for Municipal Services is tolled for one Valuation Year, the agreement would likewise extend 21 rather than 20 Valuation Years.	for Municipal Ser	vices is tolled fo	r one Valuatio	n Year, the ag	reement would	d likewise exte	nd 21 rather 1	than 20 Valuat	ion Years.				

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$8,000 for land and \$45,000 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. The owner demolished the improvements in August 2016 and not create any new improvements. Subsequently in July 2019, owner sells the land to a neighbor who combines the lot with the neighbor's property. Prior to combining the lots, the neighbor's real estate was valued at \$10,000 for land and \$50,000 for improvements. The new owner (i.e. neighbor) builds an addition to his improvements on the newly combined lot in August 2022. On January 1, 2023, the improvements from the addition are assessed at an additional \$18,000 by the City Assessor and are reflected as the same on the December 4, 2023 tax bill.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuations for Valuation Years 2017-2019; accordingly, a Payment for Municipal Services is due.
- Commencing in Valuation Year 2020, the lots are combined requiring the Adjusted Base Year Valuation to be updated to reflect the values from the adjoining lot.
- For Valuation Years 2020-26, a Payment for Municipal Services is due because previously existing improvements from the adjoining lot cannot be used to comply with the requirements of this Agreement.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-9 for further illustration.

Date of CUP approval Date CUP became effective Date CUP became effective Date CUP became effective Base Year Valuation Date Inflation Factor Base Year Valuations Inflation Factor Inflation Factor Inflation Factor Base Year Valuations Base Year Valuation Base Year Valuation	ears Y. 1/1	Payment for Municipal Services Payment for Municipal Services Payment for Municipal Services Payment for Municipal Services Payment for Municipal Services	ervices			Ī			
8,160.00 54,060.00 54,060.00 55,060.00 55,060.00 55,060.00 56,000 57,060.00		Year 3 1/1/2019							
3.170.00 8,160.00 45,900.00 54,060.00 54,060.00 54,060.00 54,060.00 0.00 N/A		Year 3 1/1/2019							
3.171/2016 1/1/2016 8,160.00 45,900.00 54,060.00 45,900.00 54,060.00 54,060.00 0.002		Year 3 1/1/2019							
3.171/2016 1/1/2016 8,160.00 45,900.00 54,060.00 45,900.00 54,060.00 54,060.00 54,060.00 74,060.00		Year 3 1/1/2019							
8,160.00 45,900.00 54,060.00 45,900.00 54,060.00 54,060.00 54,060.00 54,060.00		Year 3 1/1/2019							
8,160.00 45,900.00 54,060.00 45,900.00 54,060.00 54,060.00 54,060.00 54,060.00		Year 3 1/1/2019							
8,160.00 45,900.00 54,060.00 45,900.00 65,900.00 54,060.00 60.00 7,000.00		Year 3 1/1/2019							
8,160.00 45,900.00 54,060.00 8,160.00 45,900.00 45,900.00 54,060.00 6,0028 N/A		1/1/2019	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
8,160.00 45,900.00 54,060.00 8,160.00 45,900.00 54,060.00 0.0028			1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
8,160.00 45,900.00 54,060.00 8,160.00 45,900.00 54,060.00 0.0028									
8,160.00 45,900.00 54,060.00 8,160.00 45,900.00 54,060.00 0.0028									
8,000.00 8,160.00 74,060.00 8,160.00 8,160.00 8,160.00 8,160.00 8,160.00 9,	8,323.20 8,489.66	8,659,46	18,832.65	19,209.30	19,593.49	19,985.36	20,385.06	20,792.76	21,208.62
8,000.00 8,160.00 8,3 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 000.00 8,3 00.028 0.028	46,818.00 47,754.36	48,709.45	99,683.64	101,677.31	103,710.86	105,785.07	107,900.77	110,058.79	112,259.96
nts 8,000.00 8,160.00 8,3 8,3 8,000.00 45,900.00 8,3 8,3 9,000.00 54,060.00 8,3 8,3 9,000.00 0.00 46,8 8,000 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028 0.028	55,141.20 56,244.02	57,368.90	118,516.28	120,886.61	123,304.34	125,770.43	128,285.84	130,851.55	133,468.58
s.nts 8,000.00 8,160.00 8,3 160.0									
8,000.00 8,160.00 8; 45,000.00 45,900.00 8,3 53,000.00 54,060.00 8,3 0.000 0.002 46.8; N/A N/A 1;								1	
15 45,000.00 45,900.00 8,3 53,000.00 54,060.00 8,3 9,0 0,000 0,000 46,8 9,0 0,002 0,002 N/A N/A 1,3	8,323.20 8,489.66	8,659.46	18,832.65	19,209.30	19,593.49	19,985.36	20,385.06	20,792.76	21,208.62
53,000.00 54,060.00 8,3 0.00 0.00 46,8 0.028 0.028 N/A N/A 1,3	00.0 00.00	00.00	50,000.00	51,000.00	52,020.00	70,020.00	71,420.40	72,848.81	74,305.78
0.00 0.00 46,8 0.028 0.028 N/A N/A 1,3	8,323.20 8,489.66	8,659.46	68,832.65	70,209.30	71,613.49	90,005.36	91,805.46	93,641.57	95,514.40
0.00 0.00 46.8 0.028 0.028 N/A N/A 1.3	4								01010
0.028 0.028 N/A N/A 1,3	46,818.00 47,754.36	48,709.45	49,683.64	50,677.31	51,690.86	35,765.07	36,480.37	37,209.98	37,954.18
N/A N/A	0.028 0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
	1,310.90 1,337.12	1,363.86	1,391.14	1,418.96	1,447.34	1,001.42	1,021.45	1,041.88	1,062.72
Tax bill 12/4/2015 12/4/2016 12/4	12/4/2017 12/4/2018	12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
Date N/A	12/31/2017 12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
N/A	3/31/2018 3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
NOTES:									
1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.	Adjusted Base Year V.	aluations.							

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$12,000 for land and \$22,600 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2015 and never constructed any new improvements. The owner requested a rezoning of the property, which the Council did in April 2022. The rezoning caused the assessed value of the land to increase to \$32,000 as assessed by the City Assessor on January 1, 2023 and such change is reflected on the December 4, 2023 tax bills.

- The Assessed Value Improvements are less than the Adjusted Base Year Valuations for Valuation Years 2017-2026; accordingly, a Payment for Municipal Services is due.
- Land is still taxed and not used to calculate any Payment for Municipal Services notwithstanding the fact that the value of land increased commencing in Valuation Year 2017.
- The owner may reapply to the Common Council to seek removal or modification of the Conditional Use Permit.
- See Exhibit A-10 for further illustration.

					Exhibit A-10	Exhibit A-10 Illustrative Calculations	Calculations						
					Payment	Payment for Municipal Services	Services						
Date of CUP approval	approval	5/13/2015											
Date CUP be	Date CUP became effective	5/19/2015											
Base Year Va	Base Year Valuation Date	1/1/2015											
Inflation Factor	tor	2%											
		Base Year	Grace Year	Valuation Years	r's								
			T	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
Tax Parcel ID No.	O No.												
Base Year Va	Base Year Valuations and Adjusted Base Year Valuations	ase Year Valuation	13										
	Land	12,000.00	12,240.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	14,059.91	14,341.11	14,627.93	14,920.49
	Improvements	22,600.00	23,052.00	23,513.04	23,983.30	24,462.97	24,952.23	25,451.27	25,960,30	26,479.50	27,009.09	27,549.27	28,100.26
	Total	34,600.00	35,292.00	35,997.84	36,717.80	37,452.15	38,201.20	38,965.22	39,744.52	40,539.41	41,350.20	42,177.21	43,020.75
Assessed Va	Assessed Value Improvements												
	Land	12,000.00	12,240.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	32,000.00	32,640.00	33,292.80	33,958.66
	New Improvements	22,600.00	00:00	00.0	00'0	00.00	00.00	00.00	00'0	0.00	0.00	00:00	0.00
	Total	34,600.00	12,240.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	32,000.00	32,640.00	33,292.80	33,958.66
			4	27.7.7.00	00.000.00	24 462 07	24.052.22	70 137 30	25 050 20	02 07 0 50	27 000 00	27 549 27	28 100 26
Improveme	mprovement Differential (if any)	00.00	73,052.00	73,513.04	73,983.30	76.204,42	24,322.63	/7.104,62	06.006,62	20,417.30	00:000	17:010:17	2007/07
Tax Rate		0.028	3 0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
Payment for	Payment for Municipal Services	N/A		658.37	671.53	684.96	99.869	712.64	726.89	741.43	756.25	771.38	786.81
		71001100	7,007,47,01	71/01/1/11	0100/11/11	0100/1/01	0000/10/01	1000/1/01	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
IIIQ XEI		12/4/2013	77/4/7	-1-			0000/10/01	1202/1/77	12/21/2027	12/21/2023	12/31/2024	12/31/2025	12/31/2026
Invoice Date	0		A/N	12/31/2017	2/31/2018	2/21/2013	2/21/2020	2/31/2021	3/31/2022	3/31/2023	3/31/2027	3/31/2025	3/31/2027
Due Date			¥/N			3/37/2020	1307/16/6	2121/2022	0707 (TC (C	101/10/0	100/0	i i	()
NOTES:													
1. Inflation	1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations.	equent years are t	used to determi	ine the Adjust	ed Base Year V.	aluations.							
2. Payment	2. Payment for Municipal Services extends for not less than 20 val	xtends for not less	than 20 valuat	luation years.									
3. No paym	3. No payment due for Grace Year.												

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$12,000 for land and \$94,600 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. assessments reflect the use of the property as a lawful nonconforming use. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner demolished the original improvements in July 2016 and constructed new improvements in October These improvements were assessed at 2020. \$50,000 by the City Assessor on January 1, 2021 and are reflected as the same on the December 4, 2021 tax bill. It is further assumed that the owner discontinued the lawful nonconforming use status, which limits the value of new improvements.

- The Assessed Value Improvements is less than the Adjusted Base Year Valuations for Valuation Years 2017 - 2026; accordingly a Payment for Municipal Services is due.
- Even though the owner is unable to timely restore nonconforming use which mav contributed to an inability to construct improvements on the property equal to or greater than the Adjusted Base Year Valuation, a Payment for Municipal Services is still due. The owner may reapply to the Common Council to seek removal or modification of the Conditional Use Permit.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-11 for further illustration.

Date of CUP approval Date CUP became effective Base Year Valuation Date Inflation Factor Inflation Factor Inflation Factor Base Year Valuations and Adjusted Base Year Valuations and Adjusted Base Year Valuations Land Inflation Factor Base Year Valuations Inflation Factor Base Year Valuations Inflation Factor Inflation Fac	5/13/2015 5/19/2015 1/1/2015 2% Base Year (1/1/2015 1/1/2015 1/1/2015 1/1/2015 1/1/2015 1/1/2010 1/1/2010 1/1/2010	37ace Year 1/1/2016 12,240.00 96,492.00	Valuation Years Year 1 1/1/2017	Payment	Payment for Municipal Services	Services						
ate of CUP approval ate CUP became effective ase Year Valuation Date flation Factor Ix Parcel ID No. Land Land	5/13/2015 5/19/2015 1/1/2015 2% Base Year 1/1/2015 1/1/2015 1/1/2015 1/1/2015 1/1/2015 1/1/2015	37ace Year 1/1/2016 12,240.00 96,492.00	aluation Years Year 1 1/1/2017									
ate of CUP approval ate CUP became effective lise Year Valuation Date flation Factor listion Factor In Parcel ID No. In Parcel ID No. In Parcel ID No. Land	5/13/2015 5/19/2015 1/1/2015 2% Base Year 1/1/2015 1/1/2015 Base Year Valuations 12,000.00 94,600.00	Grace Year 1/1/2016 12,240.00 96,492.00	Aluation Years Year 1 1/1/2017									
are CUP became effective Isse Year Valuation Date flation Factor In Parcel ID No. In Parcel ID No. Isse Year Valuations and Adjusted Land	1/1/2015 1/1/2015 1/1/2015 2% 2% 2% 2% 2% 2% 2% 2	3race Year 1/1/2016 12,240.00 96,492.00	July Year 1 1/1/2017									
Ilation Factor flation Factor NA Parcel ID No. Is a Year Valuations and Adjusted Land	1/1/2015 2% Base Year (1/2015 1/1/2015 1/2,000.00 94,600.00 106,600.00	3race Year 1/1/2016 12,240.00 96,492.00	faluation Years Year 1 1/1/2017									
flation Factor NA Parcel ID No. See Year Valuations and Adjusted Land	Base Year (1/1/2015 1/1,2005 000 1/1,2000.00 1/1,000.00	3race Year 1/1/2016 12,240.00 96,492.00	aluation Years Year 1 1/1/2017									
IX Parcel ID No. See Year Valuations and Adjusted land	Base Year 1/1/2015 1/1/2015 12,000.00 12,000.00 106,600.00	1/1/2016 12,240.00 96,492.00	'aluation Years Year 1 1/1/2017									
x Parcel ID No. sse Year Valuations and Adjusted Land	1/1/2015 1/1/2015 12,000.00 94,600.00 106,600.00	1/1/2016 12,240.00 96,492.00	Year 1 1/1/2017									
X Parcel ID No. see Year Valuations and Adjusted Land	1/1/2015 Base Year Valuations 12,000.00 94,600.00 106,600.00	1/1/2016	1/1/2017	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
ix Parcel ID No. 52e Year Valuations and Adjusted Land	Base Year Valuations 12,000.00 94,600.00 106,600.00	12,240.		1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
sse Year Valuations and Adjusted	Base Year Valuations	12,240.										
Land	12,000.00 94,600.00 106,600.00	12,240.										
	94,600.00 106,600.00	96,492.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	14,059.91	14,341.11	14,627.93	14,920.49
Improvements	106,600.00		98,421.84	100,390.28	102,398.08	104,446.04	106,534.96	108,665.66	110,838.98	113,055.76	115,316.87	117,623.21
Total		108,732.00	110,906.64	113,124.77	115,387.27	117,695.01	120,048.91	122,449.89	124,898.89	127,396.87	129,944.81	132,543.70
Assessed Value Improvements												
Land	12,000.00	12,240.00	12,484.80	12,734.50	12,989.19	13,248.97	13,513.95	13,784.23	14,059.91	14,341.11	14,627.93	14,920.49
New Improvements	94,600.00	96,492.	0.00	00.00	00.0	0.00	20,000.00	51,000.00	52,020.00	53,060.40	54,121.61	55,204.04
Total	106,600.00	108,732.00	12,484.80	12,734.50	12,989.19	13,248.97	63,513.95	64,784.23	66,079.91	67,401.51	68,749.54	70,124.53
			\dashv							1	100	440 440
mprovement Differential (if any)	0.00	0.00	98,421.84	100,390.28	102,398.08	104,446.04	56,534.96	57,665.66	58,818.98	59,995.36	61,195.26	02,419.17
ax Rate	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028	0.028
Payment for Municipal Services	N/A	Z	2,755.81	2,810.93	2,867.15	2,924.49	1,582.98	1,614.64	1,646.93	1,679.87	1,713.47	1,747.74
Tax bill	12/4/2015	12/4/2016	12/4/2017	12/4/2018	12/4/2019	12/4/2020	12/4/2021	12/4/2022	12/4/2023	12/4/2024	12/4/2025	12/4/2026
Invoice Date		N/A	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
Due Date		N/A	3/31/2018	3/31/2019	3/31/2020	3/31/2021	3/31/2022	3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
NOTES:												
1. Inflation factors in 2015 and subsequent years are used to deter	bsequent years are us	sed to determin	mine the Adjusted Base Year Valuations.	d Base Year Va	aluations.							

Assumptions:

This illustration assumes that the Common Council approved a Conditional Use Permit on May 13, 2015 and the parties have entered into an Agreement Concerning Payment for Municipal Services. It is assumed that the real property has been assessed at \$20,000 for land and \$86,800 for improvements on January 1, 2015 and the same is reflected in tax bills issued on December 4, 2015. It is further assumed that the City Assessor has determined that the tax valuation and assessments have increased at a rate of two percent (2%) per year. Additionally, the owner removed the improvements from the real property in September 2015 and relocated them to a vacant lot elsewhere within the city limits. The owner did not place any new improvements on the real property.

- The Assessed Value Improvements is less than the Adjusted Base Year Valuations for Valuation Years 2017-2026; accordingly a Payment for Municipal Services is due.
- Even though the owner moved the improvements to a vacant lot elsewhere within the city limits, no improvements have been undertaken on the real property with the Conditional Use Permit. As such, a Payment for Municipal Services is due. The owner may reapply to the Common Council to seek removal or modification of the Conditional Use Permit.
- Land is still taxed and not used to calculate any Payment for Municipal Services.
- See Exhibit A-12 for further illustration.

Year 5 Year 6 Year 7 Year 8 1/1/2021 1/1/2022 1/1/2023 1/1/2024 1/2021 1/1/2022 1/1/2023 1/1/2024 1/2021 1/1/2021 1/1/2024 1/2021 1/1/2022 1/1/2024 1/2021 1/2/49.89 124,898.89 127,396.87 1/20,48.91 122,449.89 124,898.89 127,396.87 1/20,48.91 122,449.89 124,898.89 127,396.87 1/20,048.91 122,449.89 124,898.89 127,396.85 1/20,048.91 122,449.89 124,898.89 127,396.87 1/20,048.91 122,449.89 124,898.89 127,396.87 1/20,048.91 122,449.89 124,898.89 127,396.87 1/20,048.91 122,449.89 124,898.89 127,396.87 1/20,048.91 122,449.89 124,898.89 127,396.85 1/20,048.91 12,44/2022 12/4/2024 3/31/2024 3/31/2024 3/31/2024 3/31/2025							Exhibit A-12	Exhibit A-12 Illustrative Calculations	Calculations						
S							Payment	t for Municipa	l Services						
S/13/2015 S/13															
1/1/2015 1/1/2015 1/1/2016 1/1/2017 1/1/2018	Date of CUP	approval		5/13/2015											
1/1/2015 1/1/2015 1/1/2016 1/1/2016 1/1/2016 1/1/2016 1/1/2015 1/1/2016	Date CUP be	came effective		5/19/2015											
1/1/2016 1/1/2017 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2024 1/1/2018 1/1/2024 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2023 1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2024 1/1/2023 1/1/2024	Base Year Va	Juation Date		1/1/2017											
1/1/2016 1/1/2017 1/1/2018 1/1/2020 1/1/2021 1/1/2023 1/1/2024	Inflation Fac	tor		2%											
Year 1 Year 2 Year 3 Year 5 Year 6 Year 7 Year 8 1/1/2016 1/1/2017 1/1/2019 1/1/2020 1/1/2021 1/1/2022 1/1/2023 1/1/2024 1/1/2016 1/1/2017 1/1/2019 1/1/2020 1/1/2021 1/1/2022 1/1/2023 1/1/2023 1/1/2024 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 88,332.00 90,098.64 113,124.77 115,387.27 117,695.01 120,048.91 122,448.89 124,898.89 127,396.87 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,532.25 22,973.71 23,433.19 23,901.85 88,332.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 88,332.00 20,808.00 <td></td> <td></td> <td></td> <td>Race Vear</td> <td>Т</td> <td>Valuation Year</td> <td>Į.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				Race Vear	Т	Valuation Year	Į.								
1/1/2016 1/1/2018 1/1/2018 1/1/2019 1/1/2020 1/1/2022 1/1/2022 1/1/2023 1/1/2024 1/					Т	Year 1	1	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 108,332.00 90,098.64 91,900.61 93,738.63 95,613.40 97,525.67 99,476.18 101,465.70 103,495.02 108,732.00 110,906.64 113,124.77 115,387.27 117,695.01 120,048.91 122,449.89 124,898.89 127,396.87 108,732.00 110,906.64 113,124.77 115,387.27 117,695.01 120,048.91 122,449.89 124,898.89 127,396.87 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026
20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,533.25 22,973.71 23,433.19 23,901.85 88,332.00 90,088.64 91,900.61 93,738.63 95,613.40 97,525.67 99,476.18 101,465.70 103,495.02 108,732.00 110,906.64 113,124.77 115,387.27 117,695.01 120,048.91 122,449.89 124,898.89 127,396.87 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 20,400.00 20,00 0.00	Tax Parcel IL	O No.													
20,000.00 20,400.00 <	Base Year Va	rluations and Adju.	isted Base Y	'ear Valuation	S										
Second S		Land		20,000.00		20,808.00	21,224.16	21,648.64	22,081.62	22,523.25	22,973.71	23,433.19	23,901.85	24,379.89	24,867.49
106,600.00 108,732.00 110,906.64 113,124.77 115,387.27 117,695.01 120,048.91 122,449.89 124,898.89 127,396.87		Improvements	- 3	86,600.00		90,098.64		93,738.63	95,613.40	97,525.67	99,476.18	101,465.70	103,495.02	105,564.92	107,676.22
20,000.00 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 20,000.00 20,000 0.00 0.00 0.00 0.00 0.		Total		106,600.00	_	110,906.64	113,124.77	115,387.27	117,695.01	120,048.91	122,449.89	124,898.89	127,396.87	129,944.81	132,543.70
ints 86,600.00 20,400.00 20,808.00 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 and belon 20,000 20,400.00 20,808.04 21,224.16 21,648.64 22,081.62 22,523.25 22,973.71 23,433.19 23,901.85 and belon 20,400.00 20,808.64 91,900.61 93,738.63 95,613.40 97,525.67 99,476.18 101,465.70 103,495.02 and belon 20,0028 0.02															
Land	Assessed Va	lue Improvements													
New Improvements 86,600.00 0.00		Land		20,000.00		20,808.00				22,523.25	22,973.71	23,433.19	23,901.85	24,379.89	24,867.49
Total Tota		New Improveme	ents	86,600.00		00.00				00.00	00:00	00:00	00.00	00.00	0.00
ement Differential (if any) 0.00 88,332.00 90,098.64 91,900.61 93,738.63 95,613.40 97,525.67 99,476.18 101,465.70 103,495.02 1		Total		106,600.00		20,808.00	21,224.16	21,648.64	22,081.62	22,523.25	22,973.71	23,433.19	23,901.85	24,379.89	24,867.49
ement Differential (if any) Color 88,332.00 September 10 Ferential (if any) Color 8									0	10 100	04 777 40	404 405 70	103 405 03	105 554 03	107 575 701
to Municipal Services N/A N/A 2,473.30 2,522.76 2,573.22 2,624.68 2,677.18 2,730.72 2,785.33 2,841.04 Date Date N/A 12/4/2015 12/4/2016 12/4/2017 12/4/2019 12/4/2020 12/4/202	Improvemer	nt Differential (if a	(Au	0.00	88,332.00	90,098.64	91,900.61	93,738.63	95,613.40	17,525.67	99,4/6.18	101,465.70	103,495.02	105,504.32	10/,0/0.22
nt for Municipal Services	Tax Rate			0.028						0.028	0.028	0.028	0.028	0.028	0.028
Date 12/4/2015 12/4/2016 12/4/2018 12/4/2018 12/4/2019 12/4/2020 12/4/2022 12/4/2023 12/4/2024 te N/A 12/31/2018 12/31/2019 12/31/2020 12/31/2021 12/31/2023 12/4/2024 12/31/2025 12/4/2024 12/31/2024	Payment for	· Municipal Service	es	N/A					2,624.68	2,677.18	2,730.72	2,785.33	2,841.04	2,897.86	2,955.82
Date Date N/A 12/31/2017 12/31/2018 12/31/2019 12/31/2020 12/31/2021 12/31/2023 12/31/2024 12/31/2025 te N/A 3/31/2018 12/31/2019 12/31/2020 12/31/2021 12/31/2023 12/31/2025 12/31/2025 13/31/2025 12/31/202	Tour			12/4/2015	17/4/201	12/4/2017					12/4/2022	12/4/2023		12/4/2025	12/4/2026
018 3/31/2019 3/31/2020 3/31/2021 3/31/2023 3/31/2024 3/31/2025 3/	Indian Date			1 /21	/N	12/31/2017	-	77	7	-	12/31/2022	12/31/2023	ı –	12/31/2025	12/31/2026
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years. 3. No payment due for Grace Year.	Due Date				N/A	3/31/2018			1_		3/31/2023	3/31/2024	3/31/2025	3/31/2026	3/31/2027
NOTES: 1. Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. 2. Payment for Municipal Services extends for not less than 20 valuation years. 3. No payment due for Grace Year.															
Inflation factors in 2015 and subsequent years are used to determine the Adjusted Base Year Valuations. Payment for Municipal Services extends for not less than 20 valuation years. No payment due for Grace Year.	NOTES:														
Payment for Municipal Services extends for not less than 20 valuation years. No payment due for Grace Year.	1. Inflation	factors in 2015 and	enbasqns p	nt years are u		ne the Adjust	ed Base Year V	/aluations.							
3. No payment due for Grace Year.	2. Payment	for Municipal Serv	vices extend	ds for not less	than 20 valuat	ion years.									
	3. No paym	ent due for Grace	Year.												

Exhibit BLegal Description

Tax Parcel No. 17-10355-20 — 2622 Rose Street, La Crosse, WI 54603

Part of Certified Survey Map filed February 13, 1969 in Volume 1 of Certified Survey Maps, page 17, Document No. 792760 (being a revision of Certified Survey Map No. 15, in Volume 1 of Certified Survey Maps, page 15, Document No. 789944); being part of Government Lot 2 of Section 17, Township 16 North, Range 7 West, in the City of La Crosse, La Crosse County, Wisconsin, described as follows: Commencing at the Southeast comer of said Government Lot; thence West, along the South line thereof, a distance of 1320.0 feet to the point of beginning of this description: Thence South 89 degrees 34 minutes West, along said South line, 243.15 feet to the Northeasterly right-of-way line of West George Street; thence North 54 degrees 26 minutes West, along said Northeasterly line, 125.4 feet; thence North 35 degrees 34 minutes East 200.0 feet; thence South 54 degrees 26 minutes East 12.0 feet; thence North 35 degrees 34 minutes East 220.0 feet; thence North 54 degrees 26 minutes West 40.0 feet; thence North 35 degrees 34 minutes East 210.43 feet to a point 1320.0 feet West of the East line of said Government Lot 2; thence South 0 degrees 13 minutes East to the point of beginning.

EXCEPT that part described in Award of Damages recorded on October 13, 2016, as Document No. 1683520.

Together with access easements as described in Document No. 1393259 and as corrected by 1404857.