

**EXHIBIT X12**  
**ROSLYN RIDGE MINI GOLF**  
**TAX INFORMATION**

**R E C E I V E D**  
**NOV 28 2023**

**Kittitas County CDS**

*Roslyn Ridge Mini Golf has the potential to provide significant tax benefits for Kittitas County, which heavily relies on tax revenue from recreation. The proposed project will be responsible for the generation of property taxes, sales taxes, admissions taxes, and lodging taxes, all of which can help to fund essential services such as schools, roads, and hospitals. In addition, the taxes that are collected by the county will not be used to facilitate or operate Roslyn Ridge Mini Golf as all roads used to grant direct access to the property are currently private and will be maintained privately. Overall, there will be a creation of jobs and benefits for the local economy through this endeavor.*

*Property taxes are a major source of revenue for Kittitas County. Roslyn Ridge Mini Golf is proposed to be on property that is currently a mostly vacant lot. With the implementation of this project, the property would have an increase in value especially in comparison to other types of property during construction and operation. This is because the project is in a highly valued area, offers lodging and a unique recreational activity in a rich rural setting off State Route 903, is next to Roslyn Ridge, and is within 15 minutes of Cle Elum and I-90. As a result, Kittitas County will boast an increased property tax revenue from the proposed project.*

*Roslyn Ridge Mini Golf will also be privy to sales taxes. There will be a high sales tax revenue from the sale of goods and services, such as merchandise, souvenirs, and food, all of which will be sold at the mini golf course, among many other commodities. Overall, there will be a major sales tax contribution to the county.*

*Admissions taxes are defined in KCC 3.22 as the following: "Admissions charge,' in addition to its usual and ordinary meaning includes but shall not be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and*

other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge.”

*Because the participation in a mini golf course would require an admission fee as well as rental fees for golf clubs and balls, an admissions tax would be included. These taxes will create significant revenue for Kittitas County, especially because the proposed project will be in a popular tourist location.*

*Lodging taxes are a type of transient occupancy tax that is levied on hotels, motels, and other short-term rental properties. Due to the lodging sites that will include a bed and breakfast and/or hotel/motel, Roslyn Ridge Mini Golf will be subject to lodging taxes as well. These taxes will create significant revenue for Kittitas County, especially because the proposed project will be in a popular tourist location.*

*Overall, Roslyn Ridge Mini Golf will have significant tax benefits, creating a valuable asset for a county that heavily relies on tax revenue from recreational opportunities and tourist locations. These increases in taxes would offset any increased expenses the county might have regarding the proposed use of this land as this exploit will generate property taxes, sales taxes, admissions taxes, and lodging taxes, all of which can help to fund essential services such as schools, roads, and hospitals. In addition, Roslyn Ridge Mini Golf will create jobs and boost the local economy. As a result, it should be considered carefully when developing Kittitas County's tax base.*