

**EXHIBIT X12
THE RANCH AT ROSLYN RIDGE
TAX INFORMATION**



Kittitas County CDS

The Ranch at Roslyn Ridge has the potential to provide significant tax benefits for Kittitas County, which heavily relies on tax revenue from recreation. The Ranch would be responsible for the generation of property taxes, sales 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 would not be used to facilitate or operate the Ranch as all roads are private and maintained privately. Overall, there would be a creation of jobs and additional benefits for the local economy through this endeavor.

Property taxes are a major source of revenue for Kittitas County. The Ranch would be assessed at a higher value than other types of property during construction and operation. This is because the Ranch is in a highly valued area that offers a rich recreational and natural getaway off State Route 903, is next to the Roslyn Ridge community, and is within 15 minutes of Cle Elum and I-90. In 2024 the owner of the property located within the boundaries of the Ranch pays \$105.88 in annual property taxes with no added sales or lodging tax. At full buildout the Ranch, based on 2021 rates, would pay more than \$14,000 in annual property taxes. As a result, Kittitas County would boast a large property tax revenue from the Ranch.

The Ranch at Roslyn Ridge would also be privy to sales taxes. There would be a high sales tax revenue from the sale of goods and services, such as food, fuel, and souvenirs, all of which may be sold at the Ranch, among many other commodities. In addition, the Ranch may charge a daily or weekly fee for each campsite, which is also subject to sales tax. Based on 2021 rates, the Ranch at full buildout would pay approximately \$54,000 in county sales tax. Overall, there would be a major sales tax contribution to the county.

Lodging taxes are a type of transient occupancy tax that is levied on hotels, motels, and other short-term rental properties. Due to the short-term rentable cabins, The Ranch at Roslyn Ridge would be subject to lodging taxes as well. These taxes would create significant revenue for Kittitas County, especially because the Ranch would be in a popular tourist location.

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