

EXHIBIT 18
FOWLER CREEK GUEST RANCH
TAXES

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Kittitas County CDS

Fowler Creek Guest Ranch has the potential to provide significant tax benefits for Kittitas County, which heavily relies on tax revenue from recreation. The guest ranch will 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, 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. Fowler Creek Guest Ranch will be assessed at a higher value than other types of property during construction and operation. This is because the guest ranch is in a highly valued area that offers a rich recreational and natural getaway close to I-90 and upper Kittitas County. As a result, there is a high likelihood that Kittitas County will boast a large property tax revenue from Fowler Creek Guest Ranch.

Fowler Creek Guest Ranch will also be privy to sales taxes. There will be a high sales tax revenue from the sale of goods and services, such as food, fuel, and souvenirs, all of which will be sold at the guest ranch, among many other commodities. In addition, Fowler Creek Guest Ranch may charge a daily or weekly fee for each campsite, which is also subject to sales tax. Overall, there will 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, Fowler Creek Guest Ranch will be subject to lodging taxes as well. These taxes will create significant revenue for Kittitas County, especially because the guest ranch will be in a popular tourist location.

Overall, Fowler Creek Guest Ranch will have significant tax benefits, creating a valuable asset for a county that heavily relies on tax revenue from recreation. This exploit will 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, Fowler Creek Guest Ranch will create jobs and boost the local economy. As a result, it should be considered carefully when developing Kittitas County's tax base.