

REGULAR SESSION
FINNEY COUNTY ADMINISTRATIVE CENTER
August 3, 2026
8:30 AM

1. **CALL TO ORDER**

Pledge of Allegiance to the Flag and Invocation

2. **CONSENT AGENDA**

- 2.a Approval of Minutes
- 2.b Approval of Accounts Payable
- 2.c Approval of Tax Roll Changes
- 2.d Department of Corrections FY26 Youth Services 4th Quarter Budget Adjustment

3. **SPECIAL PRESENTATIONS / RECOGNITIONS / PROCLAMATIONS**

4. **PUBLIC COMMENT**

Members of the general public are provided an opportunity to address the Board of County Commissioners. Those planning to address the Board should check in with the Clerk upon arrival. Speakers are generally allotted five minutes to speak. No formal actions shall be taken.

5. **OLD BUSINESS**

6. **NEW BUSINESS**

- 6.a Agreement/Contract Approval for Architectural and Design Services for Roof Project
Nolan Thill, Director of Maintenance & Special Projects
- 6.b 8:45 a.m. Public Hearing | Resolution No. 27-2026 for American Implement's Economic
Development (EDX) Tax Abatement Request
Darwin Martwick, Field Appraiser III
- 6.c 8:50 a.m. Public Hearing | Resolution No. 28-2026 for Empirical Foods, Inc.'s Economic
Development (EDX) Tax Abatement Request
Leigh Ann Routh, Deputy County Appraiser
- 6.d Resolution No. 29-2026 | Garden City Co-op Tax Abatement
Derek Ramos, County Administrator
- 6.e FC2026-30 Waiver Request | 403 Burnside Dr., Finney County, Kansas
Abigail Jarmer, Planning Technician

- 6.f FC2026-31 Waiver Request | 112 Stratford Ct., Finney County, Kansas
Mackenzie Phillips, Director of Planning and Development
- 6.g Performance Management and Learning Management Software
Kelly Munyan, Director of Human Resources
- 6.h Resolution 30-2026 | 0.25% Cent Sales Tax Renewal
Derek Ramos, County Administrator

7. **STAFF REPORTS**

- 7.a County Administrator Update
Derek Ramos, County Administrator

8. **MEETINGS OF NOTE**

- 8.a Upcoming Meetings & Events

9. **COMMISSIONER REPORTS**

Reports of recent engagements and activities.

10. **EXECUTIVE SESSION**

- 10.a Executive Session | Attorney-Client
Kara Schartz, County Counselor

Recess into closed session pursuant to K.S.A. 75-4319(b)(2).

- 10.b Executive Session | Attorney-Client
Kara Schartz, County Counselor

Recess into closed session pursuant to K.S.A. 75-4319(b)(2).

11. **ADJOURNMENT**

Next Commission Meetings

August 17, 2026	8:30 a.m.	Regular Session
August 17, 2026	11:00 a.m.	Special Session
September 8, 2026	8:30 a.m.	Regular Session



MEMORANDUM

TO: County Commission
FROM: Dori J. Munyan, County Clerk & Election Officer
PRESENTER:
DATE: August 3, 2026
RE: Approval of Minutes

INFORMATION:

Approval of Minutes from the 07/20/2026 Regular Session.

RECOMMENDATION:

Approve Minutes as presented.



MEMORANDUM

TO: County Commission
FROM: Gaby Campos, Accounts Payable
PRESENTER:
DATE: August 3, 2026
RE: Approval of Accounts Payable

INFORMATION:

Approval of Accounts Payable to include Payroll of 07/17/2026 in the amount of \$189,604.44 , Invoices of 08/03/2026 in the amount of \$802,955.18, Out of Cycle invoices in the amount of \$98,462.20, for a total of Accounts Payable of \$1,091,021.82.

RECOMMENDATION:

Approve Accounts Payable as presented.

ATTACHMENT(S):

[Accounts Payable](#)

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

		Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account: 475661538				
		39857	7/16/2026	7400	PALM BEACH COUNTY SHERIFF'S OFFICE	\$40.00
Bank Account Totals:						\$40.00
Total Of Checks:						\$40.00

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

		Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account:	475661538			
		39858	7/17/2026	7391	DOVE LEGAL GROUP PLLC	\$483.51
		39859	7/17/2026	1484	FINNEY COUNTY UNITED WAY	\$49.50
		39860	7/17/2026	7383	HEYDMAN LAW, LLC	\$105.51
		39861	7/17/2026	6451	HOPE, MILLS,BOLIN, COLLINS & RAMSEY LLP	\$174.32
		39862	7/17/2026	1188	KAHRS LAW OFFICES, P.A.	\$174.32
Bank Account Totals:						\$987.16
Total Of Checks:						\$987.16

AP Wire Register (APLT44)

Selected Batch: ALL

Finney County

Wire Nbr.		Wire Date	Vendor No	Vendor Name	Wire Amount
Bank No:	1	Account:	475661538		
	-23768	7/17/2026	2518	PRE PAID LEGAL SERVICES	\$110.65
	-23767	7/17/2026	7245	OKLAHOMA CENTRALIZED SUPPORT REGISTRY	\$334.50
	-23766	7/17/2026	2305	NATIONWIDE RETIREMENT SOLUTIONS	\$9,247.31
	-23765	7/17/2026	2058	KPERS	\$133,324.39
	-23764	7/17/2026	831	GREAT WEST FINANCIAL	\$4,527.43
	-23763	7/17/2026	1482	FINNEY COUNTY TREASURER	\$41,073.00
Bank Account Totals:					\$188,617.28
Total Of Wires:					\$188,617.28

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

		Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account: 475661538				
		39863	7/22/2026	7400	PALM BEACH COUNTY SHERIFF'S OFFICE	\$40.00
Bank Account Totals:						\$40.00
Total Of Checks:						\$40.00

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

		Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account: 475661538				
		39864	7/23/2026	941	BLUE CROSS BLUE SHIELD OF KS	\$98,382.20
Bank Account Totals:						\$98,382.20
Total Of Checks:						\$98,382.20

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

		Check No	Check Date	Vendor No	Vendor Name	Check Amount
Bank No:	1	Account: 475661538				
		39865	8/3/2026	6170	AMERICAN TRACKING SOLUTIONS	\$589.50
		39866	8/3/2026	6735	AT&T	\$762.67
		39867	8/3/2026	1728	BRAUN TONI R	\$60.00
		39868	8/3/2026	6592	BRUCE MELIN PROFESSIONAL SERVICE LLC	\$21,700.00
		39869	8/3/2026	7001	CENTRAL CONSOLIDATED, INC	\$3,086.37
		39870	8/3/2026	6773	CENTURA ST CATHERINE HOSPITAL	\$4,125.24
		39871	8/3/2026	6686	CHERRYROAD MEDIA	\$1,220.00
		39872	8/3/2026	1051	CITY OF GARDEN CITY	\$1,903.20
		39873	8/3/2026	1057	CITY ON A HILL	\$810.00
		39874	8/3/2026	6471	COLORADO IMAGING ASSOCIATES P.C.	\$149.08
		39875	8/3/2026	1102	COMFORT SPECIALISTS INC	\$720.00
		39876	8/3/2026	7398	COMMONSPIRIT ORTHOPEDICS	\$62.86
		39877	8/3/2026	1113	COMPASS BEHAVIORAL HEALTH	\$1,982.13
		39878	8/3/2026	1248	CRAZY HOUSE INC	\$307.98
		39879	8/3/2026	6904	CRUZZ ELECTRIC LLC	\$292.50
		39880	8/3/2026	1284	DAVIS ELECTRIC INC	\$232.50
		39881	8/3/2026	1323	DIAMOND DRUGS INC	\$1,678.00
		39882	8/3/2026	3625	ELECTION SYSTEMS & SOFTWARE LLC	\$1,350.70
		39883	8/3/2026	1423	EXPERIAN	\$75.00
		39884	8/3/2026	1429	FAMILY HEALTH AMERICA LC	\$1,212.00
		39885	8/3/2026	1505	FOLEY INDUSTRIES, INC	\$531.86
		39886	8/3/2026	1509	FORD COUNTY SHERIFF	\$648.47
		39887	8/3/2026	1538	GALLS LLC	\$840.86

Operator: mwilson

7/28/2026 3:18:29 PM

Page 1 of 4

Report ID: (APLT43)

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

Check No	Check Date	Vendor No	Vendor Name	Check Amount
39888	8/3/2026	6774	GARCIA CLINICAL LABORATORY INC	\$65.00
39889	8/3/2026	3624	GARDEN CITY BUMPER TO BUMPER	\$158.71
39890	8/3/2026	1556	GARDEN CITY COOP	\$27,863.49
39891	8/3/2026	7082	GAS LAWN PROS LLC	\$450.00
39892	8/3/2026	1604	GENESIS FAMILY HEALTH	\$1,190.56
39893	8/3/2026	1677	HARRIS, MICHAEL P DDS PA	\$1,028.00
39894	8/3/2026	1698	HELSEL-JUST, WENDY	\$300.00
39895	8/3/2026	6522	HILL'S PET NUTRITION SALES, INC	\$314.20
39896	8/3/2026	1735	HMBCCR LLC	\$4,166.67
39897	8/3/2026	7212	HUTTON CORPORATION	\$184,515.79
39898	8/3/2026	7130	INTENTIONAL TALK THERAPY	\$522.00
39899	8/3/2026	1810	J R AUDIO INC	\$1,869.99
39900	8/3/2026	1811	JACKSON, DR MICHAEL	\$825.00
39901	8/3/2026	1889	KANSAS COUNTY APPRAISER'S ASSOCIATION	\$685.00
39902	8/3/2026	1938	KANSAS DRUG TESTING INC	\$1,978.50
39903	8/3/2026	1988	KANSAS SECRETARY OF STATE	\$25.00
39904	8/3/2026	1988	KANSAS SECRETARY OF STATE	\$25.00
39905	8/3/2026	2008	KANSASLAND TIRE COMPANY	\$2,037.18
39906	8/3/2026	7355	KAW VALLEY ENGINEERING	\$30,195.00
39907	8/3/2026	2038	KEY OFFICE PRODUCTS	\$1,159.37
39908	8/3/2026	6134	KIRKHAM, MICHAEL & ASSOCIATES, INC	\$8,783.59
39909	8/3/2026	6125	LAG RENTALS LLC	\$911.92
39910	8/3/2026	2094	LAMPTON WELDING SUPPLY COMPANY INC	\$265.00
39911	8/3/2026	2082	LLANTERA JUARITOS	\$1,066.84

Operator: mwilson

7/28/2026 3:18:30 PM

Page 2 of 4

Report ID: (APLT43)

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

Check No	Check Date	Vendor No	Vendor Name	Check Amount
39912	8/3/2026	7384	MAN IN BLACK HVAC LLC	\$4,305.00
39913	8/3/2026	2203	MCCULLY, WILLIAM	\$3,175.00
39914	8/3/2026	6087	MELIN, BRUCE D	\$6,000.00
39915	8/3/2026	2245	MIDWEST TRAINING & CONSULTING SERVICE	\$4,516.50
39916	8/3/2026	7088	MITCHELL THEATRES	\$100.00
39917	8/3/2026	6590	MOUNTAIN STATES PATHOLOGY,PC	\$116.42
39918	8/3/2026	2349	NEUTRON INDUSTRIES	\$1,185.85
39919	8/3/2026	7401	NMS	\$480.00
39920	8/3/2026	3309	OASIS CAR WASH LLC	\$99.25
39921	8/3/2026	2457	PEI - PERSONNEL EVALUATION, INC	\$57.59
39922	8/3/2026	2460	PETERBILT OF GARDEN CITY	\$580.84
39923	8/3/2026	2512	PRAIRIE FIRE COFFEE	\$352.60
39924	8/3/2026	2583	REDWOOD TOXICOLOGY LABORATORY INC	\$12.50
39925	8/3/2026	2602	RICK'S BODY SHOP	\$665.00
39926	8/3/2026	2557	RJ'S PLUMBING & GENERAL CONTRACTING IN	\$318.13
39927	8/3/2026	2667	SCHEOPNER'S WATER CONDITIONING	\$58.80
39928	8/3/2026	2771	SOUTHWEST PESTICIDE INC	\$165.00
39929	8/3/2026	6475	ST CATHERINE PHYSICIANS SPEC	\$85.12
39930	8/3/2026	868	THE APPLIANCE AND FURNITURE MART	\$8,267.00
39931	8/3/2026	3240	TRIA HEALTH	\$4,820.43
39932	8/3/2026	2947	UNDERGROUND VAULTS & STORAGE INC	\$605.00
39933	8/3/2026	6234	US ANESTHESIA PARTNERS OF KA	\$156.32
39934	8/3/2026	3002	VAN DIEST SUPPLY COMPANY	\$16,810.20
39935	8/3/2026	6998	VEP HUTCHINSON EMERGENCY MEDICAL GR	\$486.37

AP Check Register (APLT43)

Selected Batch: ALL

Finney County

Check No	Check Date	Vendor No	Vendor Name	Check Amount
39936	8/3/2026	6844	WILLYS GLASS LLC	\$540.00
Bank Account Totals:				\$368,701.65
Total Of Checks:				\$368,701.65

AP Wire Register (APLT44)

Selected Batch: ALL

Finney County

		Wire Nbr.	Wire Date	Vendor No	Vendor Name	Wire Amount
Bank No:	1	Account: 475661538				
		-23784	8/3/2026	3097	WHEATLAND ELECTRIC COOP	\$1,979.04
		-23783	8/3/2026	3014	VICTORY ELECTRIC	\$25.00
		-23782	8/3/2026	6808	REVERE HEALTHCARE SOLUTIONS INC	\$77,725.35
		-23781	8/3/2026	6886	QUICK MED CLAIMS LLC	\$815.30
		-23780	8/3/2026	6758	IMAGINE IT, INC	\$10,264.00
		-23779	8/3/2026	1767	IMA INC BENEFITS DIVISION	\$17,723.98
		-23778	8/3/2026	6296	IDEATEK TELCOM	\$14,557.28
		-23777	8/3/2026	6542	FUTURE ENERGY SOLUTIONS RECEIVABLES	\$2,526.02
		-23776	8/3/2026	6365	COMMERCE BANK	\$8,843.91
		-23774	8/3/2026	1107	COMMERCE BANK	\$128,300.33
		-23773	8/3/2026	1107	COMMERCE BANK	\$20,189.63
		-23771	8/3/2026	1049	CITY OF GARDEN CITY	\$6,517.24
		-23770	8/3/2026	941	BLUE CROSS BLUE SHIELD OF KS	\$142,186.89
		-23769	8/3/2026	937	BLACK HILLS ENERGY	\$2,599.56
Bank Account Totals:						\$434,253.53
Total Of Wires:						\$434,253.53



MEMORANDUM

TO: County Commission
FROM: County Clerk
PRESENTER:
DATE: August 3, 2026
RE: Approval of Tax Roll Changes

INFORMATION:

Consideration of certain adjustments to current and/or prior years' tax roll(s).

BACKGROUND:

The Board is asked to consider certain tax roll changes and order said changes pursuant to K.S.A. 79-1475, 79-1701 79-1701a, and 79-1702.

ALTERNATIVES:

1. Approve tax roll changes as presented and authorize the Chair to sign the presented change orders
2. Decline to approve tax roll changes

RECOMMENDATION:

Following review, staff recommends alternative 1; Approve the tax roll changes as presented and authorize the Chair to sign the presented change orders.

ATTACHMENT(S):

[AAE's.pdf](#)

Tax Year:
2024

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer LEEN00001

LE ENTERPRISES LLC

912 N 5TH ST

GARDEN CITY, KS 67846-5640

System Control # 2026000247

User Control # 2026000247

Cama # 274-18-0-10-13-002-00-0-

Tax Unit 1 GARDEN CITY

Property Location 912 N FIFTH ST - KS 67846

Tax Year 2024

Doc # 20703

Quick Ref.

APPRAISER SECTION (Value)

Jul 13 2026 5:06PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES 2024, 2025 EAGL TRL VIN A111 & TEXAS PRIDE TRL VIN 4211

Appraised After Correction:

Value	Penalty %
<u>13,500</u>	<u>12.50</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>4,050</u>	<u>507</u>	<u>4,557</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change

13,500

4,557

0

0

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>0.000000</u>	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>0.00</u>		

Comment:

Tax After Correction:

Levy		Gen Tax	<u>767.74</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>767.74</u>		

Net Change

767.74

0.00

767.74

TREASURER SECTION (Summary)

Net Change in Assessed Value 4,557

Mill Levy 168.475000

Type of Correction Escape

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 767.74

Net Change in Exempt Tax Dollars 0.00

Net Change in Total Tax Dollars 767.74

Refund Amount 0.00

Comments ESCAPE TAXES 2024, 2025 EAGL TRL VIN A111 & TEXAS PRIDE TRL VIN 4211

Comment:

By order of the Board of County Commissioners Finney County, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer LEEN00001

LE ENTERPRISES LLC

912 N 5TH ST

GARDEN CITY, KS 67846-5640

System Control # 2026000248

User Control # 2026000248

Cama # - - - - -

Tax Unit 1 GARDEN CITY

Property Location 912 N FIFTH ST - KS 67846

Tax Year 2025

Doc # 20703

Quick Ref.

APPRAISER SECTION (Value)

Jul 13 2026 5:06PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES 2024, 2025 EAGL TRL VIN A111 & TEXAS PRIDE TRL VIN 4211

Appraised After Correction:

Value	Penalty %
<u>13,500</u>	<u>12.50</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>4,050</u>	<u>507</u>	<u>4,557</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>13,500</u>

<u>4,557</u>

<u>0</u>

<u>0</u>

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>0.000000</u>	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>0.00</u>		

Comment:

Tax After Correction:

Levy		Gen Tax	<u>769.72</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>769.72</u>		

Net Change

<u>769.72</u>

<u>0.00</u>

<u>769.72</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 4,557

Mill Levy 168.909000

Type of Correction Escape

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 769.72

Net Change in Exempt Tax Dollars 0.00

Net Change in Total Tax Dollars 769.72

Refund Amount 0.00

Comments ESCAPE TAXES 2024, 2025 EAGL TRL VIN A111 & TEXAS PRIDE TRL VIN 4211

Comment:

By order of the Board of County Commissioners Finney County, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2023

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer DOMI00052

DOMINGUEZ JORGE

4101 E US HIGHWAY 50 LOT 175
GARDEN CITY, KS 67846-8497

System Control # 2026000249

User Control # 2026000249

Cama # 275-15-0-00-06-023-00-0-01

Tax Unit 1 GARDEN CITY

Property Location 4101 E HWY 50 #175 - KS 67846

Tax Year 2023

Doc # 527

Quick Ref.

APPRAISER SECTION (Value)

Jul 16 2026 3:08PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>12,511</u>	<u>50.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>1,439</u>	<u>720</u>	<u>2,159</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

Appraised After Correction:

Value	Penalty %
<u>13,011</u>	<u>50.00</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>1,589</u>	<u>795</u>	<u>2,384</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>500</u>

225

0

0

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Tax After Correction:

Levy	160.033000	Gen Tax	<u>345.52</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>316.74</u>

Comment:

Levy		Gen Tax	<u>381.52</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>352.74</u>

Net Change
<u>36.00</u>
<u>0.00</u>
<u>36.00</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 225
Mill Levy 160.033000

Type of Correction Escape
Correction Code CL
Tax Statement # 22940

Net Change in Levied Tax Dollars: 36.00
Net Change in Exempt Tax Dollars 0.00
Net Change in Total Tax Dollars 36.00
Refund Amount 0.00

Comment:

Comments ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

By order of the Board of County Commissioners Finney County, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2024

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer DOMI00052

DOMINGUEZ JORGE

4101 E US HIGHWAY 50 LOT 175

GARDEN CITY, KS 67846-8497

System Control # 2026000250

User Control # 2026000250

Cama # 275-15-0-00-06-023-00-0-01

Tax Unit 1 GARDEN CITY

Property Location 4101 E HWY 50 #175 - KS 67846

Tax Year 2024

Doc # 527

Quick Ref.

APPRAISER SECTION (Value)

Jul 16 2026 3:08PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>12,511</u>	<u>50.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>1,439</u>	<u>720</u>	<u>2,159</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

Appraised After Correction:

Value	Penalty %
<u>13,011</u>	<u>50.00</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>1,589</u>	<u>795</u>	<u>2,384</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>500</u>

225

0

0

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>168.475000</u>	Gen Tax	<u>363.74</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>334.96</u>

Comment:

Tax After Correction:

Levy		Gen Tax	<u>401.66</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>372.88</u>

Net Change
<u>37.92</u>
<u>0.00</u>
<u>37.92</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 225
Mill Levy 168.475000

Type of Correction Escape
Correction Code CL
Tax Statement # 25293

Net Change in Levied Tax Dollars: 37.92
Net Change in Exempt Tax Dollars 0.00
Net Change in Total Tax Dollars 37.92
Refund Amount 0.00

Comments ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

Comment:

By order of the Board of County Commissioners Finney County, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer DOMI00052

DOMINGUEZ JORGE

4101 E US HIGHWAY 50 LOT 175
GARDEN CITY, KS 67846-8497

System Control # 2026000251

User Control # 2026000251

Cama # 275-15-0-00-06-023-00-0-01

Tax Unit 1 GARDEN CITY

Property Location 4101 E HWY 50 #175 - KS 67846

Tax Year 2025

Doc # 527

Quick Ref.

APPRAISER SECTION (Value)

Jul 16 2026 3:08PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>12,515</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>1,439</u>	<u>0</u>	<u>1,439</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

Appraised After Correction:

Value	Penalty %
<u>13,015</u>	<u>0.00</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>1,589</u>	<u>0</u>	<u>1,589</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>500</u>

<u>150</u>

<u>0</u>

<u>0</u>

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>168.909000</u>	Gen Tax	<u>243.06</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>214.28</u>

Comment:

Tax After Correction:

Levy		Gen Tax	<u>268.40</u>
		SB41 \$	<u>28.78</u>
Exempt Tax Dollars			<u>239.62</u>

Net Change
<u>25.34</u>
<u>0.00</u>
<u>25.34</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 150
Mill Levy 168.909000

Type of Correction Escape
Correction Code CL
Tax Statement # 20713

Net Change in Levied Tax Dollars: 25.34
Net Change in Exempt Tax Dollars 0.00
Net Change in Total Tax Dollars 25.34
Refund Amount 0.00

Comments ESCAPE TAXES FOR 2023, 2024, 2025 BOAT M82G

Comment:

By order of the Board of County Commissioners Finney County, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2024

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer POWE00210

POWERS DANIEL

307 PARKVIEW DR

GARDEN CITY, KS 67846-3421

System Control # 2026000252

User Control # 2026000252

Cama # 275-16-0-40-06-015-00-0-

Tax Unit 1 GARDEN CITY

Property Location 307 PARKVIEW DR - GARDEN CITY, KS 67846-3421

Tax Year 2024

Doc # 20706

Quick Ref.

APPRAISER SECTION (Value)

Jul 17 2026 5:11PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES FOR 2024, 2025, TRL VIN. 0470

Appraised After Correction:

Value	Penalty %
<u>13,474</u>	<u>12.50</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>4,042</u>	<u>505</u>	<u>4,547</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change

13,474

4,547

0

0

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>0.000000</u>	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>0.00</u>		

Comment:

Tax After Correction:

Levy		Gen Tax	<u>766.06</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>766.06</u>		

Net Change

766.06

0.00

766.06

TREASURER SECTION (Summary)

Net Change in Assessed Value 4,547

Mill Levy 168.475000

Type of Correction Escape

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 766.06

Net Change in Exempt Tax Dollars 0.00

Net Change in Total Tax Dollars 766.06

Refund Amount 0.00

Comments ESCAPE TAXES FOR 2024, 2025, TRL VIN. 0470

Comment:

By order of the Board of County Commissioners Finney County, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2023

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer HURL00023

System Control # 2026000255

Tax Year 2023

HURLEY JUSTIN R

User Control # 2026000255

Doc # 20710

HURLEY RANCH

Cama # 266-14-0-00-02-005-02-0-

Quick Ref. R312349

2835 W MAPLE ST

Tax Unit 90 GC 457

Property Location 2835 W Maple ST - Garden City, KS 67846

GARDEN CITY, KS 67846-9293

APPRAISER SECTION (Value)

Jul 24 2026 4:25PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Appraised After Correction:

Value	Penalty %
<u>2,100</u>	<u>12.50</u>

Net Change
<u>2,100</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>630</u>	<u>0</u>	<u>630</u>

<u>630</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

<u>0</u>

Exempt Value: 0

Exempt Value: 0

<u>0</u>

Comment: NEED ESCAPE TAXES FOR 2023, 2024, 2025

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Tax After Correction:

Levy	0.000000	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars			<u>0.00</u>

Levy		Gen Tax	<u>77.06</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars			<u>77.06</u>

Net Change
<u>77.06</u>
<u>0.00</u>
<u>77.06</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value 630

Type of Correction Escape

Mill Levy 122.320000

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 77.06

Net Change in Exempt Tax Dollars 0.00

Comments NEED ESCAPE TAXES FOR 2023, 2024, 2025

Net Change in Total Tax Dollars 77.06

Refund Amount 0.00

Comment:

By order of the Board of County Commissioners Finney County, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2024

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer HURL00023

HURLEY JUSTIN R
HURLEY RANCH
2835 W MAPLE ST
GARDEN CITY, KS 67846-9293

System Control # 2026000256

User Control # 2026000256
Cama # 266-14-0-00-02-005-02-0-

Tax Year 2024

Doc # 20710
Quick Ref. R312349

Tax Unit 90 GC 457
Property Location 2835 W Maple ST - Garden City, KS 67846

APPRAISER SECTION (Value)

Jul 24 2026 4:25PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: NEED ESCAPE TAXES FOR 2023, 2024, 2025, 1975 MUV TRL

Appraised After Correction:

Value	Penalty %
<u>2,100</u>	<u>12.50</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>630</u>	<u>79</u>	<u>709</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>2,100</u>

<u>709</u>

<u>0</u>

<u>0</u>

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>0.000000</u>	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>0.00</u>		

Comment:

Tax After Correction:

Levy		Gen Tax	<u>92.90</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>92.90</u>		

Net Change
<u>92.90</u>
<u>0.00</u>
<u>92.90</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 709
Mill Levy 130.994000

Type of Correction Escape
Correction Code CL
Tax Statement #

Net Change in Levied Tax Dollars: 92.90
Net Change in Exempt Tax Dollars 0.00
Net Change in Total Tax Dollars 92.90
Refund Amount 0.00

Comments NEED ESCAPE TAXES FOR 2023, 2024, 2025, 1975 MUV TRL

Comment:

By order of the Board of County Commissioners Finney County, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer HURL00023

System Control # 2026000257

Tax Year 2025

HURLEY JUSTIN R

User Control # 2026000257

Doc # 20710

HURLEY RANCH

Cama # 266-14-0-00-02-005-02-0-

Quick Ref. R312349

2835 W MAPLE ST

Tax Unit 90 GC 457

Property Location 2835 W Maple ST - Garden City, KS 67846

GARDEN CITY, KS 67846-9293

APPRAISER SECTION (Value)

Jul 24 2026 4:25PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Appraised After Correction:

Value	Penalty %
<u>2,100</u>	<u>12.50</u>

Net Change
<u>2,100</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>630</u>	<u>79</u>	<u>709</u>

<u>709</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

<u>0</u>

Exempt Value: 0

Exempt Value: 0

<u>0</u>

Comment: NEED ESCAPE TAXES FOR 2023, 2024, 2025, 1975 MUV TRL

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Tax After Correction:

Levy	0.000000	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars			<u>0.00</u>

Levy		Gen Tax	<u>93.14</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars			<u>93.14</u>

Net Change
<u>93.14</u>
<u>0.00</u>
<u>93.14</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value 709

Type of Correction Escape

Mill Levy 131.343000

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 93.14

Net Change in Exempt Tax Dollars 0.00

Comments NEED ESCAPE TAXES FOR 2023, 2024, 2025, 1975 MUV TRL

Net Change in Total Tax Dollars 93.14

Refund Amount 0.00

Comment:

By order of the Board of County Commissioners Finney County, Kansas.
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - PERSONAL PROPERTY
AAELT013

Printed by / Date Time
gcampos 7/27/2026 9:42:56AM

TaxPayer POWE00210

POWERS DANIEL

307 PARKVIEW DR

GARDEN CITY, KS 67846-3421

System Control # 2026000253

User Control # 2026000253

Cama # 275-16-0-40-06-015-00-0-

Tax Unit 1 GARDEN CITY

Property Location 307 PARKVIEW DR - GARDEN CITY, KS 67846-3421

Tax Year 2025

Doc # 20706

Quick Ref.

APPRAISER SECTION (Value)

Jul 17 2026 5:11PM Carolina Santillan Ceron Approver

Appraised Prior To Correction:

Value	Penalty %
<u>0</u>	<u>0.00</u>

Non-Watercraft Assessed Prior To Correction:

Value	Penalty	Total
<u>0</u>	<u>0</u>	<u>0</u>

Watercraft Only Assessed Prior To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Comment: ESCAPE TAXES FOR 2024, 2025, TRL VIN. 0470

Appraised After Correction:

Value	Penalty %
<u>11,453</u>	<u>12.50</u>

Non-Watercraft Assessed After Correction:

Value	Penalty	Total
<u>3,436</u>	<u>430</u>	<u>3,866</u>

Watercraft Only Assessed After To Correction:

<u>0</u>	<u>0</u>	<u>0</u>
----------	----------	----------

Exempt Value: 0

Net Change
<u>11,453</u>

<u>3,866</u>

<u>0</u>

<u>0</u>

CLERK SECTION (Tax)

Jul 27 2026 9:42AM Gabriela Cruz Order to P

Tax Prior To Correction:

Levy	<u>0.000000</u>	Gen Tax	<u>0.00</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>0.00</u>		

Comment:

Tax After Correction:

Levy		Gen Tax	<u>653.02</u>
		SB41 \$	<u>0.00</u>
Exempt Tax Dollars	<u>653.02</u>		

Net Change
<u>653.02</u>
<u>0.00</u>
<u>653.02</u>

TREASURER SECTION (Summary)

Net Change in Assessed Value 3,866

Mill Levy 168.909000

Type of Correction Escape

Correction Code CL

Tax Statement #

Net Change in Levied Tax Dollars 653.02

Net Change in Exempt Tax Dollars 0.00

Net Change in Total Tax Dollars 653.02

Refund Amount 0.00

Comments ESCAPE TAXES FOR 2024, 2025, TRL VIN. 0470

Comment:

By order of the Board of County Commissioners Finney County, Kansas.

(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

(Date)

Approved by Commission: _____

Attest by County Clerk: _____

Tax Year:
2025

TAX ROLL CORRECTION - REAL ESTATE
AAELT014

Printed by / Date Time
gcamos 7/27/2026 9:50:52AM

Taxpayer GARD00312
GARDEN CITY CO-OP INC

System Control # 2026000243
User Control # 2026000243
CAMA # 251-02-0-00-00-002-01-0-01

Tax Year 2025
Tract #
Type of Correction Abate
Quick Ref. R316302

PO BOX 838
GARDEN CITY, KS 67846-0838

Tax Unit 63 S 363 DD1
Parcel 2510200000002010
USD USD 363

River Valley Subdivision Replat, S02, T24,
R34W, BLOCK 01, Lot 01, ACRES 163.5

Check Payable to: GARDEN CITY CO-OP INC

Property Location 1503 N IBP RD - Holcomb, KS 67851

APPRAISER SECTION (Value) Jul 16 2026 10:16AM Darwin Martwick Approved

Appraised Prior to Correction:				Appraised After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	5,820	0	5,820	AR	5,820	0	5,820	0
CR	176,050	16,378,260	16,554,310	CR	0	0	0	-16,554,310
EXC	0	0	0	EXC	176,050	16,378,260	16,554,310	16,554,310
Total	181,870	16,378,260	16,560,130	Total	181,870	16,378,260	16,560,130	0

Assessed Prior to Correction:				Assessed After Correction:				Net Change
CL	Land	Imp	Total	CL	Land	Imp	Total	
AR	1,746	0	1,746	AR	1,746	0	1,746	0
CR	44,013	4,094,565	4,138,578	CR	0	0	0	-4,138,578
EXC	0	0	0	EXC	0	0	0	0
Total	45,759	4,094,565	4,140,324	Total	1,746	0	1,746	-4,138,578
SDX			0	SDX			0	SDX 0

Comment: Docket No. 2026-614-EDX 60% PILOT/40% Exempt

CLERK SECTION (Tax) Jul 27 2026 9:50AM Gabriela Cruz Order to Print

Tax Prior to Correction			Tax After Correction			Net Change
Levy <u>135.56700</u>	Gen Tax	<u>561,291.30</u>	Levy <u>135.56700</u>	Gen Tax	<u>33,345.32</u>	
	SDX \$	<u>0.00</u>		SDX \$	<u>0.00</u>	<u>0.00</u>
SDX Tax Dollars		<u>561,291.30</u>	SDX Tax Dollars		<u>33,345.32</u>	<u>-527,945.98</u>

Comment:

TREASURER SECTION (Summary)

Net Change in Assessed Value (no SDX influence)	<u>-4,138,578</u>	Type of Correction <u>Abate</u>
Applicable Mill Levy	<u>135.56700</u>	Correction Code <u>BO</u>
Net Change in Levied Tax Dollars	<u>-527,945.98</u>	Tax Statement # <u>3883</u>
Net Change in SDX Exemption	<u>0.00</u>	Owner <u>GARD00312</u>
Net Change in Total Tax Dollars	<u>-527,945.98</u>	<u>GARDEN CITY CO-OP INC</u>
Refund Amount	<u>527,945.98</u>	<u>PO BOX 838</u>
		<u>GARDEN CITY, KS 67846-0838</u>

Comment:

By order of the Board of County Commissioners of Finney County
(Per K.S.A. 79-1475, 79-1701, 79-1701a, and 79-1702)

, Kansas. _____
(Date)

Approved by Commission: _____

Attest by County Clerk: _____



MEMORANDUM

TO: County Commission
FROM: Beth Beavers, Department of Corrections Director
PRESENTER:
DATE: August 3, 2026
RE: Department of Corrections FY26 Youth Services 4th Quarter Budget Adjustment

INFORMATION:

The Board of County Commissioners is asked to consider and approve a FY2026 Youth Services grant budget adjustment transferring \$5,638.21 between personnel line items within the existing Youth Services grant budget.

BACKGROUND:

The Kansas Department of Corrections (KDOC) Financial Guidelines require approval from both the Finney County Board of County Commissioners and the Corrections Advisory Board for any budget adjustment totaling \$5,000 or one percent of the current-year grant award, whichever is greater.

During the fourth quarter budget review, staff identified that expenditures within the Intensive Intervention Program (IIP) Personnel line exceeded the approved budget, while the Intensive Supervision Program (ISP) Personnel line remained under budget. The proposed transfer reallocates existing grant funds to accurately reflect actual personnel expenditures.

This adjustment does not increase the overall FY2026 Youth Services grant budget, change the scope of services, or impact program operations. It is an administrative budget adjustment necessary to maintain compliance with KDOC grant requirements.

ALTERNATIVES:

1. The Board of County Commissioners may approve the FY2026 Youth Services budget adjustment and authorize the Vice-Chair to sign the required documentation.
2. The Board of County Commissioners may deny the proposed budget adjustment and direct staff to pursue another method of bringing the grant budget into compliance with KDOC Financial Guidelines.

RECOMMENDATION:

Staff recommends Alternative No. 1: The Board of County Commissioners approve the FY2026 Youth Services budget adjustment transferring \$5,638.21 between personnel line items within the existing Youth Services grant budget and authorize the Vice-Chair to sign all necessary documentation.

FISCAL/POLICY IMPACT:

The proposed adjustment transfers \$5,638.21 between existing personnel line items within the FY2026 Youth Services grant. There is no increase in the total grant budget, no additional County funds are

required, and no change to the approved level of grant funding. Approval will maintain compliance with KDOC Financial Guidelines and preserve eligibility for current and future grant funding.

ATTACHMENT(S):
[Q4 Budget Adjustment](#)

	A	B	C	D	E	F
1	KANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF JUVENILE SERVICES 4th QUARTER BUDGET ADJUSTMENT REPORT					
2						
3						
4	Agency: FY26 - 25JD					
5	Period: APRIL - JUNE					
6						
7	BUDGET ADJUSTMENTS					
8	FROM	Category / Line Item	Amount	TO	Category / Line Item	Amount
9	IIP	02 I - PERS I-A PERSONNEL (ADMIN) Benefits	\$ (5,638.21)	ISP	02 I - PERS I-A PERSONNEL (ADMIN) Benefits	\$ 5,638.21
10						\$ -
11						\$ -
12						\$ -
13						\$ -
14						\$ -
15						\$ -
16						\$ -
17						\$ -
18						\$ -
19						\$ -
20						\$ -
21						\$ -
22						\$ -
23						\$ -
24						\$ -
25						\$ -
26						\$ -
27			\$ (5,638.21)			\$ 5,638.21
28	IF BUDGET ADJUSTMENTS TOTAL \$5,000 OR ONE PERCENT OF THE CURRENT YEAR GRANT AWARD, WHICHEVER IS HIGHER, THE FOLLOWING SIGNATURES ARE REQUIRED					
29						
30						
31	NEED SIGNATURES					
32						
33	I certify that any budget adjustment listed above has been approved by the Corrections Advisory Board.					
34						
35						
36						
37	_____ Corrections Advisory Board Chair					
38						
39						
40	I certify that any budget adjustment listed above, has been approved by the County Commission.					
41						
42						
43						
44	_____ County Commission Chair (Sponsoring County)					
45						
46						
47	Agency Comments: A budget adjustment of \$5,638.21 between personnel lines (IIP to ISP).					
48						
49						
50						
51	#VALUE!					

MEMORANDUM

TO: County Commission
FROM: Nolan Thill, Director of Maintenance & Special Projects
PRESENTER: Nolan Thill, Director of Maintenance & Special Projects
DATE: August 3, 2026
RE: Agreement/Contract Approval for Architectural and Design Services for Roof Project

INFORMATION:

The Board of County Commissioners is asked to consider and approve the Professional Services Agreement with The Architect, LLC for architectural and design services for the Finney County Roof Project.

BACKGROUND:

On June 1, 2026, the Board of County Commissioners approved the selection of The Architect, LLC to provide architectural and design services for the Finney County Roof Project following a Request for Qualifications (RFQ) process. The Architect, LLC received the highest overall evaluation score from the seven-member selection committee and was determined to be the firm best qualified to assist the County with the project.

The project is associated with the July 6, 2024 hail loss and includes roof replacement, restoration, and related repairs at 11 County-owned facilities. The updated insurance estimate was completed on October 20, 2025, and provides the current insurance scope and replacement cost information for the affected facilities.

Following the Board's selection, County staff worked with The Architect, LLC to develop a professional services agreement utilizing the American Institute of Architects (AIA) Standard Form B104 Agreement. The agreement establishes the scope of services, project responsibilities, compensation, and contractual terms for the project.

Under the agreement, The Architect, LLC will review the insurance documentation and existing roof conditions, develop the construction documents and specifications, assist the County through bidding, provide construction administration and project oversight, and assist with project closeout. The Architect will also coordinate with County staff throughout the project and provide recommendations regarding any differences identified between existing conditions and the insurance scope.

The Architect's agreement identifies the October 20, 2025 insurance estimate as the basis for the base bid project. The initial roofing construction budget is approximately \$1,778,426, excluding approximately \$80,889 in non-roof repairs related to HVAC equipment, vents, fans, louvers, exterior lighting, and audio-visual equipment.

Compensation under the agreement is based on a fee of 6.5% of the cost of the work, with a not-to-exceed amount of \$124,000 for basic services. Additional services, if required and authorized by the County, will be compensated in accordance with the hourly rate schedule contained in the agreement.

Approval of the agreement will authorize The Architect, LLC to begin evaluating the facilities, finalizing the project scope, preparing construction documents, and moving the project into the bidding process.

ALTERNATIVES:

1. The Board of County Commissioners may approve the Professional Services Agreement with The Architect, LLC and authorize the Vice-Chair to execute the agreement.
2. The Board of County Commissioners may deny the Professional Services Agreement with The Architect, LLC.
3. The Board of County Commissioners may give staff further direction.

RECOMMENDATION:

Staff recommends Alternative #1: The Board of County Commission approve the Professional Services Agreement with The Architect, LLC and authorize the Vice-Chair to execute the agreement.

FISCAL/POLICY IMPACT:

The agreement provides for compensation based upon 6.5% of the cost of the work, with a not-to-exceed amount of \$124,000 for basic services. Funding for these services will be paid from the Building Maintenance Capital Reserve Fund, GL Code: 171-16-5510. The current balance of the fund is \$2,936,910.86.

Additional services, if required and authorized, will be compensated in accordance with the fee schedule contained within the agreement.

ATTACHMENT(S):

[B104-2017-Standard Agreement Between Owner and Architect - Final](#)

[A201-2017 General Conditions of the Contract for Construction - Final](#)

[2026 Architectural Rate sheet with Letterhead](#)

[Mandatory Contractual Provisions](#)

[Updated Insurance Xactimate](#)



AIA® Document B104® – 2017

Standard Abbreviated Form of Agreement Between Owner and Architect

AGREEMENT made as of the 15th Day of July, 2026

Fifteenth of July in the year Two Thousand Twenty Six

BETWEEN the Architect's client identified as the Owner:
(Name, legal status, address and other information)

Board of County Commissioners,
Finney County, Ks.,
311 North 9th Street
Telephone Number: 620-272-3542

and the Architect:
(Name, legal status, address and other information)

The Architect, LLC, Limited Liability Company
305 North Main
Garden City, Ks. 67846
Telephone Number: 6202710852
Fax Number: na

for the following Project:
(Name, location and detailed description)

Finney County Roof Replacement and Restoration Projects
Garden City, Kansas
Roof Repairs and re-roofing at 11 buildings owned by Finney County, Kansas

The Owner and Architect agree as follows.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

TABLE OF ARTICLES

1	INITIAL INFORMATION
2	ARCHITECT'S RESPONSIBILITIES
3	SCOPE OF ARCHITECT'S BASIC SERVICES
4	SUPPLEMENTAL AND ADDITIONAL SERVICES
5	OWNER'S RESPONSIBILITIES
6	COST OF THE WORK
7	COPYRIGHTS AND LICENSES
8	CLAIMS AND DISPUTES
9	TERMINATION OR SUSPENSION
10	MISCELLANEOUS PROVISIONS
11	COMPENSATION
12	SPECIAL TERMS AND CONDITIONS
13	SCOPE OF THE AGREEMENT

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth below:

(State below details of the Project's site and program, Owner's contractors and consultants, Architect's consultants, Owner's budget for the Cost of the Work, and other information relevant to the Project.)

§1.1.1 The Architect, LLC will provide professional architectural services necessary to provide the County with project Construction Documents and administration, construction oversight, coordination, review of contractor submittals, payment review, project closeout, and warranty documentation.

§1.1.2 Finney County is undertaking roof replacement, roof restoration, and related weather-damage repairs at multiple County-owned facilities. The project includes a combination of roof replacement systems, roof coatings, flashing replacement, sheet metal repairs, skylight replacement, gutter improvements, and associated roofing work necessary to restore and protect the identified County facilities.

§1.1.3 The project includes the following eleven (11) facilities:

- Fairground Exhibition Building
- Fairground 4-H Building
- Fairground West Pavilion Building
- Fairground Grandstand / Arena Complex
- Finney County Courthouse
- County Administration Building
- Juvenile Detention Center

- Community Corrections Building
- Public Works Building
- Garage Shop Building
- Road Department Building.

§1.1.4 The basis for the Base Bid project are the replacement systems and materials identified in the Insurance Report dated 10/20/2025, and the County's initial Invitation to Bid issued in March 2025.

§1.1.5 The Architects responsibility includes the following services:

1. Project Review, Evaluation and Coordination
 - Review available insurance claim documentation.
 - Review the County's proposed repair and replacement scopes.
 - Visit each facilities site and roof for architects current Evaluation of the roof systems condition, using the insurance report as a guideline. Issue a report to the county with any recommended deviations from the report for the county's consideration.
 - Coordinate project Base Bid requirements, and any possible upgrade Alternates with County staff.
 - Assist the County in evaluating roofing systems, warranties, codes and construction requirements.
 - Assist in evaluating contractor qualifications and procurement requirements.
2. Constructions Documents
 - Based on the approved recommendations from County Staff, Prepare construction drawings, and specifications for the various roof systems and repairs.
 - Coordinate project timing and site restrictions requirements with County staff.
 - Assist the County in requests for information during bidding and evaluating the bids received.
 - Assist in evaluating contractor qualifications and procurement requirements.
3. Construction Administration
 - Review contractor submittals and product data.
 - Respond to contractor requests for information.
 - Conduct periodic site observations during construction.
 - Review contractor applications for payment.
 - Monitor progress and general conformance with project requirements.
 - Coordinate project communications between the County and Contractor.
 - Review proposed change orders and provide recommendations to the County.
4. Project Closeout
 - Conduct substantial completion observations and compliance with the specifications. Prepare punch list documentation as required.
 - Review closeout documents and warranties.
 - Assist the County with final acceptance of completed work.

§1.1.6 The Initial Owners Budget for the work is based on the Insurance Company's 10/20/25 Replacement Value Cost (RVC at \$1,859, 315). Excluding non-roof repairs to HVAC units, vents, fans & louver, and exterior lighting & AV equipment at (\$80, 889). The Roofing budget would be Approximately \$1,778,426. (The Insurance estimate from the 10/20/2025 report, does not account for increases in the cost of material and labor to the anticipated ten months plus to

bidding. Adjustment to the scope of work or budget per paragraph 1.2 below are anticipated.)

§ 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the schedule, the Architect's services and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 The parties shall agree upon written protocols governing the transmission and use of, and reliance on, Instruments of Service or any other information or documentation in digital form.

§ 1.3.1 Any use of, or reliance on, all or a portion of a building information model without agreement to written protocols governing the use of, and reliance on, the information contained in the model shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide the professional services set forth in this Agreement consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.2 The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.8:

(Identify types and limits of insurance coverage, and other insurance requirements applicable to the Agreement, if any.)

.1 General

(Paragraphs deleted)

Liability: Commercial General Liability with policy limits of not less than **One Million Dollars (\$1,000,000.00)** for each occurrence and **Two Million Dollars (\$ 2,000,000.00)** in the aggregate for bodily injury and property damage..2 Automobile Liability: Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than **One Million Dollars (\$ 1,000,000.00)** per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage

.3 Workers' Compensation: Employers' Liability with policy limits not less than **One Million Dollars (\$ 1,000,000.00)** each accident, **One Million Dollars (\$ 1,000,000.00)** each employee, and **One Million Dollars (\$ 1,000,000.00)** policy limit.

.4 Professional Liability: Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than **Five Hundred Thousand Dollars (\$ 500,000.00)** per claim and **One Million Dollars (\$1,000,000.00)** in the aggregate.

ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary structural, mechanical, and electrical engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.

§ 3.1.1 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on (1) the accuracy and completeness of the services and information furnished by the Owner and (2) the Owner's approvals. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

§ 3.1.2 As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.3 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

§ 3.2 Design Phase Services

§ 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall discuss with the Owner the Owner's program, schedule, budget for the Cost of the Work, Project site, and alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the Project requirements.

§ 3.2.3 The Architect shall consider the relative value of alternative materials, building systems and equipment, together with other considerations based on program, aesthetics, and any sustainable objectives, in developing a design for the Project that is consistent with the Owner's schedule and budget for the Cost of the Work.

§ 3.2.4 Based on the Project requirements, the Architect shall prepare Design Documents for the Owner's approval consisting of drawings and other documents appropriate for the Project and the Architect shall prepare and submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.5 The Architect shall submit the Design Documents to the Owner, and request the Owner's approval.

§ 3.3 Construction Documents Phase Services

§ 3.3.1 Based on the Owner's approval of the Design Documents, the Architect shall prepare for the Owner's approval Construction Documents consisting of Drawings and Specifications setting forth in detail the requirements for the construction of the Work. The Owner and Architect acknowledge that in order to construct the Work the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.4.4.

§ 3.3.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents.

§ 3.3.3 The Architect shall submit the Construction Documents to the Owner, update the estimate for the Cost of the Work and advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

§ 3.3.4 The Architect, following the Owner's approval of the Construction Documents and of the latest estimate of the Cost of the Work, shall assist the Owner in obtaining bids or proposals and awarding and preparing contracts for construction.

§ 3.4 Construction Phase Services

§ 3.4.1 General

§ 3.4.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A104™–2017, Standard Abbreviated Form of Agreement Between Owner and Contractor. If the Owner and Contractor modify AIA Document A104–2017, those modifications shall not affect the Architect’s services under this Agreement unless the Owner and the Architect amend this Agreement.

§ 3.4.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor’s failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect’s negligent acts or omissions, but shall not have control over or charge of and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

§ 3.4.1.3 Subject to Section 4.2, the Architect’s responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

§ 3.4.2 Evaluations of the Work

§ 3.4.2.1 The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.2, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.

§ 3.4.2.2 The Architect has the authority to reject Work that does not conform to the Contract Documents and has the authority to require inspection or testing of the Work.

§ 3.4.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect’s response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.4.2.4 When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Contractor, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith.

§ 3.4.2.5 The Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

§ 3.4.3 Certificates for Payment to Contractor

§ 3.4.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect’s certification for payment shall constitute a representation to the Owner, based on the Architect’s evaluation of the Work as provided in Section 3.4.2 and on the data comprising the Contractor’s Application for Payment, that, to the best of the Architect’s knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified.

§ 3.4.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from

Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.4.4 Submittals

§ 3.4.4.1 The Architect shall review and approve, or take other appropriate action, upon the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or any construction means, methods, techniques, sequences or procedures.

§ 3.4.4.2 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.4.4.3 The Architect shall review and respond to written requests for information about the Contract Documents. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness.

§ 3.4.5 Changes in the Work

The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2.3, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

§ 3.4.6 Project Completion

The Architect shall conduct inspections to determine the date or dates of Substantial Completion and the date of final completion; issue Certificates of Substantial Completion; forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect's knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services are not included in Basic Services but may be required for the Project. The Architect shall provide the Supplemental Services indicated below, and the Owner shall compensate the Architect as provided in Section 11.2. Supplemental Services may include programming, site evaluation and planning, environmental studies, civil engineering, landscape design, telecommunications/data, security, measured drawings of existing conditions, coordination of separate contractors or independent consultants, detailed cost estimates, on-site project representation beyond requirements of Section 4.2.2, value analysis, interior architectural design, tenant related services, preparation of record drawings, commissioning, sustainable project services, and any other services not otherwise included in this Agreement. *(Identify below the Supplemental Services that the Architect is required to provide and insert a description of each Supplemental Service, if not further described in an exhibit attached to this document.)*

§ 4.1.1. Extensive Measured drawings, if and when Required;

§ 4.1.2 Existing facilities surveys are included in the basic services fee;

§ 4.1.3 Detailed Cost estimating. The Program is based on Insurance and Owner Requirements.

§ 4.1.4 Thermal Imaging of Built- up Roofing. If Needed or Requested by the Owner.

§ 4.1.5 Test Cuts at Built-up Roofing if Needed or Requested by the Owner.

Init.

/

§ 4.1.6 MEP services for Mechanical or Electrical engineering related to non- roof material replacement items if Needed or Requested by the Owner

§ 4.2 The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Upon recognizing the need to perform Additional Services, the Architect shall notify the Owner. The Architect shall not provide the Additional Services until the Architect receives the Owner's written authorization. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3.

§ 4.2.1 The Architect shall provide services necessitated by a change in the Initial Information, changes in previous instructions or approvals given by the Owner, or a material change in the Project including size; quality; complexity; the Owner's schedule or budget for Cost of the Work; or procurement or delivery method as an Additional Service.

§ 4.2.2 The Architect has included in Basic Services **Two (2)** visits to the site by the Architect during construction. The Architect shall conduct site visits in excess of that amount as an Additional Service.

§ 4.2.3 The Architect shall, as an Additional Service, provide services made necessary by a Contractor's proposed change in the Work. The Architect shall prepare revisions to the Architect's Instruments of Service necessitated by Change Orders and Construction Change Directives as an Additional Service.

§ 4.2.4 If the services covered by this Agreement have not been completed within **Sixteen (16)** months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, schedule, constraints and criteria, including space requirements and relationships, flexibility, expandability, special equipment, systems and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project; a written legal description of the site; and services of geotechnical engineers or other consultants, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project.

§ 5.4 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.5 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests; tests for air and water pollution; and tests for hazardous materials.

§ 5.6 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.7 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.

§ 5.8 The Owner shall endeavor to communicate with the Contractor through the Architect about matters arising out of or relating to the Contract Documents.

§ 5.9 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.10 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Architect.

§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding and price escalation; to determine what materials, equipment, component systems and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Architect's estimate of the Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1, as a Supplemental Service.

§ 6.3.1 The cost estimate provided by the 10/20/25 insurance report will be around nine months old at the time of bidding. The cost of material associated with the roof repairs has risen above the normal rate of inflation since the report due to international events. The Owner should provide a contingency to cover those increased costs.

§ 6.4 If, through no fault of the Architect, construction procurement activities have not commenced within 90 days after the Architect submits the Construction Documents to the Owner the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

§ 6.5 If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.6 If the Owner's current budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
- .5 implement any other mutually acceptable alternative.

§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the lowest bona fide bid or negotiated proposal exceeds the Owner's budget for the Cost of the Work due to market conditions the Architect could not reasonably anticipate, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3; otherwise the Architect's services shall be without additional compensation. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums when due pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

§ 7.5 Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other, for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A104–2017, Standard Abbreviated Form of Agreement Between Owner and Contractor. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.6.

§ 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 Mediation, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.3 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Check the appropriate box.)

- ☐ Arbitration pursuant to Section 8.3 of this Agreement
- ☒ Litigation In Finney County District Court
- ☐ Other: *(Specify)*

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

(Paragraphs deleted)

Init.

AIA Document B104 – 2017. Copyright © 1974, 1978, 1987, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 08:37:45 CT on 07/15/2026 under Order No.500052560 which expires on 06/07/2027, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.

User Notes:

(1247948664)

§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 In the event of termination not the fault of the Architect, the Architect shall be compensated for services performed prior to termination, Reimbursable Expenses incurred, and all costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

(Set forth below the amount of any termination or licensing fee, or the method for determining any termination or licensing fee.)

.1 Termination Fee:

Amount Owed for services already rendered, Plus 10% of the architects estimated total fee

.2 Licensing Fee if the Owner intends to continue using the Architect's Instruments of Service:

5% of the Architects estimated total fee

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A104–2017, Standard Abbreviated Form of Agreement Between Owner and Contractor.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Architect to execute certificates or consents, the proposed language of such certificates or consents shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 The Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. However, the Architect's materials shall not include information the Owner has identified in writing as confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

.1 Stipulated Sum
(Insert amount)

.2 Percentage Basis
(Insert percentage value)

Six and One Half (6.5%) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

.3 Other
(Describe the method of compensation)

The Total fee shall have a 'Not-to-Exceed limit of One Hundred Twenty Four Thousand Dollars;(\$124,000.00).for the base bid construction.

Fees for Hourly rates beyond 2026 shall be based off of the Architects rate sheet at the time of the work

§ 11.2 For Supplemental Services identified in Section 4.1, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

Hourly per the attached 2026 Architect LLC Rate Sheet , or Direct Invoice from Vendor

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation.)

Six and One Half (6.5%

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus Ten percent (10 %), or as follows:

Compensation for Approved Alternates not taken by the Owner shall be paid through the (80%) Construction Documents Phase.

§ 11.5 Where compensation for Basic Services is based on a stipulated sum or percentage of the Cost of the Work, the compensation for each phase of services shall be as follows:

Design/Evaluation Phase	Thirty	percent (	30	%)
Construction Documents Phase	Fifty	percent (	50	%)
Construction Phase	Twenty	percent (	20	%)
Total Basic Compensation	one hundred	percent (	100	%)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants, if any, are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

Per Attached 2026 Architect LLC Rate Sheet

Employee or Category

Rate

§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;

Init.

- .8 Expense of professional liability insurance dedicated exclusively to this Project or the expense of additional insurance coverage or limits requested by the Owner in excess of that normally maintained by the Architect and the Architect's consultants; **None Expected**
- .9 All taxes levied on professional services and on reimbursable expenses;
- .10 Site office expenses; and **NA**
- .11 Other similar Project-related expenditures.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus Zero percent (0 %) of the expenses incurred.

§ 11.9 Payments to the Architect

§ 11.9.1 Initial Payment

An initial payment of Zero (\$ 0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.9.2 Progress Payments

§ 11.9.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid Thirty (30) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

(Insert rate of monthly or annual interest agreed upon.)

1.5 Percent per month % compounding

§ 11.9.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.9.2.3 Records of Reimbursable Expenses, expenses pertaining to Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

(Include other terms and conditions applicable to this Agreement.)

ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document B104™-2017, Standard Abbreviated Form of Agreement Between Owner and Architect
- .2 Building Information Modeling Exhibit, if completed:
- .3 Exhibits:
(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits identified in Section 4.1.)

Travelers Insurance Claim Report dated 10/20/2025

Finney County Bid and Spec Document issued in March 2026

Init.

AIA Document B104 – 2017. Copyright © 1974, 1978, 1987, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 08:37:45 CT on 07/15/2026 under Order No.500052560 which expires on 06/07/2027, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.

User Notes:

(1247948664)

- .4** Other documents:
(List other documents, if any, including additional scopes of service forming part of the Agreement.)

AIA Document A201 -2017 General Conditions.

The Architects 2026 rate sheet

Contractual Provisions Attachment, Finney County, Kansas

This Agreement entered into as of the day and year first written above.

OWNER *(Signature)*

Vicki Germann; Chair,
Board of County Commissioners
(Printed name and title)



ARCHITECT *(Signature)*

Bruce Glass AIA, Managing Member
(Printed name, title, and license number, if required)

Additions and Deletions Report for

AIA® Document B104® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 08:37:45 CT on 07/15/2026.

PAGE 1

Board of County Commissioners,
Finney County, Ks.,
311 North 9th Street
Telephone Number: 620-272-3542

...

The Architect, LLC, Limited Liability Company
305 North Main
Garden City, Ks. 67846
Telephone Number: 6202710852
Fax Number: na

...

Finney County Roof Replacement and Restoration Projects
Garden City, Kansas
Roof Repairs and re-roofing at 11 buildings owned by Finney County, Kansas

PAGE 2

§1.1.1 The Architect, LLC will provide professional architectural services necessary to provide the County with project Construction Documents and administration, construction oversight, coordination, review of contractor submittals, payment review, project closeout, and warranty documentation.

§1.1.2 Finney County is undertaking roof replacement, roof restoration, and related weather-damage repairs at multiple County-owned facilities. The project includes a combination of roof replacement systems, roof coatings, flashing replacement, sheet metal repairs, skylight replacement, gutter improvements, and associated roofing work necessary to restore and protect the identified County facilities.

§1.1.3 The project includes the following eleven (11) facilities:

- Fairground Exhibition Building
- Fairground 4-H Building
- Fairground West Pavilion Building
- Fairground Grandstand / Arena Complex
- Finney County Courthouse
- County Administration Building
- Juvenile Detention Center

- Community Corrections Building
- Public Works Building
- Garage Shop Building
- Road Department Building.

§1.1.4 The basis for the Base Bid project are the replacement systems and materials identified in the Insurance Report dated 10/20/2025, and the County's initial Invitation to Bid issued in March 2025.

§1.1.5 The Architects responsibility includes the following services:

1. Project Review, Evaluation and Coordination

- Review available insurance claim documentation.
- Review the County's proposed repair and replacement scopes.
- Visit each facilities site and roof for architects current Evaluation of the roof systems condition, using the insurance report as a guideline. Issue a report to the county with any recommended deviations from the report for the county's consideration.
- Coordinate project Base Bid requirements, and any possible upgrade Alternates with County staff.
- Assist the County in evaluating roofing systems, warranties, codes and construction requirements.
- Assist in evaluating contractor qualifications and procurement requirements.

2. Constructions Documents

- Based on the approved recommendations from County Staff, Prepare construction drawings, and specifications for the various roof systems and repairs.
- Coordinate project timing and site restrictions requirements with County staff.
- Assist the County in requests for information during bidding and evaluating the bids received.
- Assist in evaluating contractor qualifications and procurement requirements.

3. Construction Administration

- Review contractor submittals and product data.
- Respond to contractor requests for information.
- Conduct periodic site observations during construction.
- Review contractor applications for payment.
- Monitor progress and general conformance with project requirements.
- Coordinate project communications between the County and Contractor.
- Review proposed change orders and provide recommendations to the County.

4. Project Closeout

- Conduct substantial completion observations and compliance with the specifications. Prepare punch list documentation as required.
- Review closeout documents and warranties.
- Assist the County with final acceptance of completed work.

§1.1.6 The Initial Owners Budget for the work is based on the Insurance Company's 10/20/25 Replacement Value Cost (RVC at \$1,859, 315). Excluding non-roof repairs to HVAC units, vents, fans & louver, and exterior lighting & AV equipment at (\$80, 889). The Roofing budget would be Approximately \$1,778,426. (The Insurance estimate from the 10/20/2025 report, does not account for increases in the cost of material and labor to the anticipated ten months plus to

bidding. Adjustment to the scope of work or budget per paragraph 1.2 below are anticipated.)

PAGE 4

.1 General Liability

.2 Automobile Liability

Liability: Commercial General Liability with policy limits of not less than One Million Dollars (\$1,000,000.00) for each occurrence and Two Million Dollars (\$ 2,000,000.00) in the aggregate for bodily injury and property damage..2 Automobile Liability: Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than One Million Dollars (\$ 1,000,000.00) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage

.3 Workers' CompensationEmployers' Liability with policy limits not less than One Million Dollars (\$ 1,000,000.00) each accident, One Million Dollars (\$ 1,000,000.00) each employee, and One Million Dollars (\$ 1,000,000.00) policy limit.

...

.4 Professional LiabilityProfessional Liability: Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than Five Hundred Thousand Dollars (\$ 500,000.00) per claim and One Million Dollars (\$1,000,000.00) in the aggregate.

PAGE 7

- § 4.1.1. Extensive Measured drawings, if and when Required;
- § 4.1.2 Existing facilities surveys are included in the basic services fee;
- § 4.1.3 Detailed Cost estimating. The Program is based on Insurance and Owner Requirements.
- § 4.1.4 Thermal Imaging of Built- up Roofing. If Needed or Requested by the Owner.
- § 4.1.5 Test Cuts at Built-up Roofing if Needed or Requested by the Owner.
- § 4.1.6 MEP services for Mechanical or Electrical engineering related to non- roof material replacement items if Needed or Requested by the Owner

PAGE 8

§ 4.2.2 The Architect has included in Basic Services Two (2) visits to the site by the Architect during construction. The Architect shall conduct site visits in excess of that amount as an Additional Service.

...

§ 4.2.4 If the services covered by this Agreement have not been completed within Sixteen (16) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

PAGE 9

§ 6.3.1 The cost estimate provided by the 10/20/25 insurance report will be around nine months old at the time of bidding. The cost of material associated with the roof repairs has risen above the normal rate of inflation since the report due to international events. The Owner should provide a contingency to cover those increased costs.

PAGE 11

[] Litigation in a court of competent jurisdiction**X**] Litigation In Finney County District Court

...

§ 8.3 Arbitration

§ 8.3.1 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of the Agreement.

§ 8.3.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

§ 8.3.2 The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.3 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.4 Consolidation or Joinder

§ 8.3.4.1 Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 8.3.4.3 The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.

PAGE 12

Amount Owed for services already rendered, Plus 10% of the architects estimated total fee

...

5% of the Architects estimated total fee

PAGE 13

Six and One Half (6.5%) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

...

The Total fee shall have a 'Not-to-Exceed limit of One Hundred Twenty Four Thousand Dollars;(\$124,000.00).for the base bid construction.

Fees for Hourly rates beyond 2026 shall be based off of the Architects rate sheet at the time of the work

PAGE 14

Hourly per the attached 2026 Architect LLC Rate Sheet , or Direct Invoice from Vendor

...

Six and One Half (6.5%

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus Ten percent (10 %), or as follows:

Compensation for Approved Alternates not taken by the Owner shall be paid through the (80%) Construction Documents Phase.

...

<u>Design-Design/Evaluation</u> Phase	<u>Thirty</u>	percent (	<u>30</u>	%)
Construction Documents Phase	<u>Fifty</u>	percent (	<u>50</u>	%)
Construction Phase	<u>Twenty</u>	percent (	<u>20</u>	%)

...

Per Attached 2026 Architect LLC Rate Sheet
PAGE 15

.8 Expense of professional liability insurance dedicated exclusively to this Project or the expense of additional insurance coverage or limits requested by the Owner in excess of that normally maintained by the Architect and the Architect's consultants; None Expected

...

.10 Site office expenses; and NA

...

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus Zero percent (0 %) of the expenses incurred.

...

An initial payment of Zero (\$ 0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

...

§ 11.9.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid Thirty (30) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

...

1.5 Percent per month % compounding

...

Travelers Insurance Claim Report dated 10/20/2025

AIA Document A201 -2017 General Conditions.
The Architects 2026 rate sheet

...

Nolan Thill, Director of Building Maintenance &
Special Project

Bruce Glass AIA, Managing Member

Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Bruce Glass, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 08:37:45 CT on 07/15/2026 under Order No. 500052560 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document B104™ – 2017, Standard Abbreviated Form of Agreement Between Owner and Architect, other than those additions and deletions shown in the associated Additions and Deletions Report.



(Signed)

Managing Member

(Title)

July 15, 2026

(Dated)

AIA® Document A201® – 2017

General Conditions of the Contract for Construction

for the following PROJECT:

(Name and location or address)

Finney County Roof Replacement and Restoration Projects
Garden City, Kansas

THE OWNER:

(Name, legal status and address)

Board of County Commissioners,
Finney County, Ks.,
311 North 9th Street

THE ARCHITECT:

(Name, legal status and address)

The Architect, LLC, Limited Liability Company
305 North Main
Garden City, Ks. 67846

TABLE OF ARTICLES

1	GENERAL PROVISIONS
2	OWNER
3	CONTRACTOR
4	ARCHITECT
5	SUBCONTRACTORS
6	CONSTRUCTION BY OWNER OR BY SEPARATE CONTRACTORS
7	CHANGES IN THE WORK
8	TIME
9	PAYMENTS AND COMPLETION
10	PROTECTION OF PERSONS AND PROPERTY
11	INSURANCE AND BONDS
12	UNCOVERING AND CORRECTION OF WORK
13	MISCELLANEOUS PROVISIONS

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

For guidance in modifying this document to include supplementary conditions, see AIA Document A503™, Guide for Supplementary Conditions.

14 TERMINATION OR SUSPENSION OF THE CONTRACT

15 CLAIMS AND DISPUTES



Init.

/

AIA Document A201 – 2017. Copyright © 1911, 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1966, 1970, 1976, 1987, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 09:03:59 CT on 07/15/2026 under Order No.500052595 which expires on 06/07/2027, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.

User Notes:

(1833644906)

INDEX

(Topics and numbers in bold are Section headings.)

Acceptance of Nonconforming Work

9.6.6, 9.9.3, **12.3**

Acceptance of Work

9.6.6, 9.8.2, 9.9.3, 9.10.1, 9.10.3, 12.3

Access to Work

3.16, 6.2.1, 12.1

Accident Prevention

10

Acts and Omissions

3.2, 3.3.2, 3.12.8, 3.18, 4.2.3, 8.3.1, 9.5.1, 10.2.5,
10.2.8, 13.3.2, 14.1, 15.1.2, 15.2

Addenda

1.1.1

Additional Costs, Claims for

3.7.4, 3.7.5, 10.3.2, 15.1.5

Additional Inspections and Testing

9.4.2, 9.8.3, 12.2.1, **13.4**

Additional Time, Claims for

3.2.4, 3.7.4, 3.7.5, 3.10.2, 8.3.2, **15.1.6**

Administration of the Contract

3.1.3, **4.2**, 9.4, 9.5

Advertisement or Invitation to Bid

1.1.1

Aesthetic Effect

4.2.13

Allowances

3.8

Applications for Payment

4.2.5, 7.3.9, 9.2, **9.3**, 9.4, 9.5.1, 9.5.4, 9.6.3, 9.7, 9.10

Approvals

2.1.1, 2.3.1, 2.5, 3.1.3, 3.10.2, 3.12.8, 3.12.9,
3.12.10.1, 4.2.7, 9.3.2, 13.4.1

Arbitration

8.3.1, 15.3.2, **15.4**

ARCHITECT

4

Architect, Definition of

4.1.1

Architect, Extent of Authority

2.5, 3.12.7, 4.1.2, 4.2, 5.2, 6.3, 7.1.2, 7.3.4, 7.4, 9.2,
9.3.1, 9.4, 9.5, 9.6.3, 9.8, 9.10.1, 9.10.3, 12.1, 12.2.1,
13.4.1, 13.4.2, 14.2.2, 14.2.4, 15.1.4, 15.2.1

Architect, Limitations of Authority and Responsibility

2.1.1, 3.12.4, 3.12.8, 3.12.10, 4.1.2, 4.2.1, 4.2.2, 4.2.3,
4.2.6, 4.2.7, 4.2.10, 4.2.12, 4.2.13, 5.2.1, 7.4, 9.4.2,
9.5.4, 9.6.4, 15.1.4, 15.2

Architect's Additional Services and Expenses

2.5, 12.2.1, 13.4.2, 13.4.3, 14.2.4

Architect's Administration of the Contract

3.1.3, 3.7.4, 15.2, 9.4.1, 9.5

Architect's Approvals

2.5, 3.1.3, 3.5, 3.10.2, 4.2.7

Architect's Authority to Reject Work

3.5, 4.2.6, 12.1.2, 12.2.1

Architect's Copyright

1.1.7, 1.5

Architect's Decisions

3.7.4, 4.2.6, 4.2.7, 4.2.11, 4.2.12, 4.2.13, 4.2.14, 6.3,
7.3.4, 7.3.9, 8.1.3, 8.3.1, 9.2, 9.4.1, 9.5, 9.8.4, 9.9.1,
13.4.2, 15.2

Architect's Inspections

3.7.4, 4.2.2, 4.2.9, 9.4.2, 9.8.3, 9.9.2, 9.10.1, 13.4

Architect's Instructions

3.2.4, 3.3.1, 4.2.6, 4.2.7, 13.4.2

Architect's Interpretations

4.2.11, 4.2.12

Architect's Project Representative

4.2.10

Architect's Relationship with Contractor

1.1.2, 1.5, 2.3.3, 3.1.3, 3.2.2, 3.2.3, 3.2.4, 3.3.1, 3.4.2,
3.5, 3.7.4, 3.7.5, 3.9.2, 3.9.3, 3.10, 3.11, 3.12, 3.16,
3.18, 4.1.2, 4.2, 5.2, 6.2.2, 7, 8.3.1, 9.2, 9.3, 9.4, 9.5,
9.7, 9.8, 9.9, 10.2.6, 10.3, 11.3, 12, 13.3.2, 13.4, 15.2

Architect's Relationship with Subcontractors

1.1.2, 4.2.3, 4.2.4, 4.2.6, 9.6.3, 9.6.4, 11.3

Architect's Representations

9.4.2, 9.5.1, 9.10.1

Architect's Site Visits

3.7.4, 4.2.2, 4.2.9, 9.4.2, 9.5.1, 9.9.2, 9.10.1, 13.4

Asbestos

10.3.1

Attorneys' Fees

3.18.1, 9.6.8, 9.10.2, 10.3.3

Award of Separate Contracts

6.1.1, 6.1.2

Award of Subcontracts and Other Contracts for Portions of the Work

5.2

Basic Definitions

1.1

Bidding Requirements

1.1.1

Binding Dispute Resolution

8.3.1, 9.7, 11.5, 13.1, 15.1.2, 15.1.3, 15.2.1, 15.2.5,
15.2.6.1, 15.3.1, 15.3.2, 15.3.3, 15.4.1

Bonds, Lien

7.3.4.4, 9.6.8, 9.10.2, 9.10.3

Bonds, Performance, and Payment

7.3.4.4, 9.6.7, 9.10.3, **11.1.2**, 11.1.3, **11.5**

Building Information Models Use and Reliance

1.8

Building Permit

3.7.1

Capitalization

1.3

Certificate of Substantial Completion

9.8.3, 9.8.4, 9.8.5

Certificates for Payment

4.2.1, 4.2.5, 4.2.9, 9.3.3, **9.4**, 9.5, 9.6.1, 9.6.6, 9.7, 9.10.1, 9.10.3, 14.1.1.3, 14.2.4, 15.1.4

Certificates of Inspection, Testing or Approval
13.4.4

Certificates of Insurance
9.10.2

Change Orders

1.1.1, 3.4.2, 3.7.4, 3.8.2.3, 3.11, 3.12.8, 4.2.8, 5.2.3, 7.1.2, 7.1.3, **7.2**, 7.3.2, 7.3.7, 7.3.9, 7.3.10, 8.3.1, 9.3.1.1, 9.10.3, 10.3.2, 11.2, 11.5, 12.1.2

Change Orders, Definition of

7.2.1

CHANGES IN THE WORK

2.2.2, 3.11, 4.2.8, **7**, 7.2.1, 7.3.1, 7.4, 8.3.1, 9.3.1.1, 11.5

Claims, Definition of

15.1.1

Claims, Notice of
1.6.2, 15.1.3

CLAIMS AND DISPUTES

3.2.4, 6.1.1, 6.3, 7.3.9, 9.3.3, 9.10.4, 10.3.3, **15**, 15.4
Claims and Timely Assertion of Claims
15.4.1

Claims for Additional Cost

3.2.4, 3.3.1, 3.7.4, 7.3.9, 9.5.2, 10.2.5, 10.3.2, **15.1.5**

Claims for Additional Time

3.2.4, 3.3.1, 3.7.4, 6.1.1, 8.3.2, 9.5.2, 10.3.2, **15.1.6**

Concealed or Unknown Conditions, Claims for

3.7.4

Claims for Damages
3.2.4, 3.18, 8.3.3, 9.5.1, 9.6.7, 10.2.5, 10.3.3, 11.3, 11.3.2, 14.2.4, 15.1.7

Claims Subject to Arbitration
15.4.1

Cleaning Up

3.15, 6.3

Commencement of the Work, Conditions Relating to
2.2.1, 3.2.2, 3.4.1, 3.7.1, 3.10.1, 3.12.6, 5.2.1, 5.2.3, 6.2.2, 8.1.2, 8.2.2, 8.3.1, 11.1, 11.2, **15.1.5**

Commencement of the Work, Definition of

8.1.2

Communications

3.9.1, **4.2.4**

Completion, Conditions Relating to
3.4.1, 3.11, 3.15, 4.2.2, 4.2.9, 8.2, 9.4.2, 9.8, 9.9.1, 9.10, 12.2, 14.1.2, 15.1.2

COMPLETION, PAYMENTS AND

9

Completion, Substantial
3.10.1, 4.2.9, 8.1.1, 8.1.3, 8.2.3, 9.4.2, 9.8, 9.9.1, 9.10.3, 12.2, 15.1.2
Compliance with Laws
2.3.2, 3.2.3, 3.6, 3.7, 3.12.10, 3.13, 9.6.4, 10.2.2, 13.1, 13.3, 13.4.1, 13.4.2, 13.5, 14.1.1, 14.2.1.3, 15.2.8, 15.4.2, 15.4.3

Concealed or Unknown Conditions

3.7.4, 4.2.8, 8.3.1, 10.3

Conditions of the Contract

1.1.1, 6.1.1, 6.1.4

Consent, Written

3.4.2, 3.14.2, 4.1.2, 9.8.5, 9.9.1, 9.10.2, 9.10.3, 13.2, 15.4.4.2

Consolidation or Joinder

15.4.4

CONSTRUCTION BY OWNER OR BY SEPARATE CONTRACTORS

1.1.4, **6**

Construction Change Directive, Definition of

7.3.1

Construction Change Directives

1.1.1, 3.4.2, 3.11, 3.12.8, 4.2.8, 7.1.1, 7.1.2, 7.1.3, **7.3**, 9.3.1.1

Construction Schedules, Contractor's

3.10, 3.11, 3.12.1, 3.12.2, 6.1.3, 15.1.6.2

Contingent Assignment of Subcontracts

5.4, 14.2.2.2

Continuing Contract Performance

15.1.4

Contract, Definition of

1.1.2

CONTRACT, TERMINATION OR SUSPENSION OF THE

5.4.1.1, 5.4.2, 11.5, **14**

Contract Administration

3.1.3, 4, 9.4, 9.5

Contract Award and Execution, Conditions Relating to

3.7.1, 3.10, 5.2, 6.1

Contract Documents, Copies Furnished and Use of
1.5.2, 2.3.6, 5.3

Contract Documents, Definition of

1.1.1

Contract Sum

2.2.2, 2.2.4, 3.7.4, 3.7.5, 3.8, 3.10.2, 5.2.3, 7.3, 7.4, **9.1**, 9.2, 9.4.2, 9.5.1.4, 9.6.7, 9.7, 10.3.2, 11.5, 12.1.2, 12.3, 14.2.4, 14.3.2, 15.1.4.2, **15.1.5**, **15.2.5**

Contract Sum, Definition of

9.1

Contract Time

1.1.4, 2.2.1, 2.2.2, 3.7.4, 3.7.5, 3.10.2, 5.2.3, 6.1.5, 7.2.1.3, 7.3.1, 7.3.5, 7.3.6, 7, 7, 7.3.10, 7.4, 8.1.1, 8.2.1, 8.2.3, 8.3.1, 9.5.1, 9.7, 10.3.2, 12.1.1, 12.1.2, 14.3.2, 15.1.4.2, 15.1.6.1, 15.2.5

Contract Time, Definition of

8.1.1

CONTRACTOR

3

Contractor, Definition of

3.1, **6.1.2**

Contractor's Construction and Submittal Schedules

3.10, 3.12.1, 3.12.2, 4.2.3, 6.1.3, 15.1.6.2

Contractor's Employees
2.2.4, 3.3.2, 3.4.3, 3.8.1, 3.9, 3.18.2, 4.2.3, 4.2.6, 10.2, 10.3, 11.3, 14.1, 14.2.1.1

Contractor's Liability Insurance
11.1
Contractor's Relationship with Separate Contractors and Owner's Forces
3.12.5, 3.14.2, 4.2.4, 6, 11.3, 12.2.4
Contractor's Relationship with Subcontractors
1.2.2, 2.2.4, 3.3.2, 3.18.1, 3.18.2, 4.2.4, 5, 9.6.2, 9.6.7, 9.10.2, 11.2, 11.3, 11.4
Contractor's Relationship with the Architect
1.1.2, 1.5, 2.3.3, 3.1.3, 3.2.2, 3.2.3, 3.2.4, 3.3.1, 3.4.2, 3.5.1, 3.7.4, 3.10, 3.11, 3.12, 3.16, 3.18, 4.2, 5.2, 6.2.2, 7, 8.3.1, 9.2, 9.3, 9.4, 9.5, 9.7, 9.8, 9.9, 10.2.6, 10.3, 11.3, 12, 13.4, 15.1.3, 15.2.1
Contractor's Representations
3.2.1, 3.2.2, 3.5, 3.12.6, 6.2.2, 8.2.1, 9.3.3, 9.8.2
Contractor's Responsibility for Those Performing the Work
3.3.2, 3.18, 5.3, 6.1.3, 6.2, 9.5.1, 10.2.8
Contractor's Review of Contract Documents
3.2
Contractor's Right to Stop the Work
2.2.2, 9.7
Contractor's Right to Terminate the Contract
14.1
Contractor's Submittals
3.10, 3.11, 3.12, 4.2.7, 5.2.1, 5.2.3, 9.2, 9.3, 9.8.2, 9.8.3, 9.9.1, 9.10.2, 9.10.3
Contractor's Superintendent
3.9, 10.2.6
Contractor's Supervision and Construction Procedures
1.2.2, 3.3, 3.4, 3.12.10, 4.2.2, 4.2.7, 6.1.3, 6.2.4, 7.1.3, 7.3.4, 7.3.6, 8.2, 10, 12, 14, 15.1.4
Coordination and Correlation
1.2, 3.2.1, 3.3.1, 3.10, 3.12.6, 6.1.3, 6.2.1
Copies Furnished of Drawings and Specifications
1.5, 2.3.6, 3.11
Copyrights
1.5, **3.17**
Correction of Work
2.5, 3.7.3, 9.4.2, 9.8.2, 9.8.3, 9.9.1, 12.1.2, **12.2**, 12.3, 15.1.3.1, 15.1.3.2, 15.2.1
Correlation and Intent of the Contract Documents
1.2
Cost, Definition of
7.3.4
Costs
2.5, 3.2.4, 3.7.3, 3.8.2, 3.15.2, 5.4.2, 6.1.1, 6.2.3, 7.3.3.3, 7.3.4, 7.3.8, 7.3.9, 9.10.2, 10.3.2, 10.3.6, 11.2, 12.1.2, 12.2.1, 12.2.4, 13.4, 14
Cutting and Patching
3.14, 6.2.5

Damage to Construction of Owner or Separate Contractors
3.14.2, 6.2.4, 10.2.1.2, 10.2.5, 10.4, 12.2.4
Damage to the Work
3.14.2, 9.9.1, 10.2.1.2, 10.2.5, 10.4, 12.2.4
Damages, Claims for
3.2.4, 3.18, 6.1.1, 8.3.3, 9.5.1, 9.6.7, 10.3.3, 11.3.2, 11.3, 14.2.4, 15.1.7
Damages for Delay
6.2.3, 8.3.3, 9.5.1.6, 9.7, 10.3.2, 14.3.2
Date of Commencement of the Work, Definition of
8.1.2
Date of Substantial Completion, Definition of
8.1.3
Day, Definition of
8.1.4
Decisions of the Architect
3.7.4, 4.2.6, 4.2.7, 4.2.11, 4.2.12, 4.2.13, 6.3, 7.3.4, 7.3.9, 8.1.3, 8.3.1, 9.2, 9.4, 9.5.1, 9.8.4, 9.9.1, 13.4.2, 14.2.2, 14.2.4, 15.1, 15.2
Decisions to Withhold Certification
9.4.1, **9.5**, 9.7, 14.1.1.3
Defective or Nonconforming Work, Acceptance, Rejection and Correction of
2.5, 3.5, 4.2.6, 6.2.3, 9.5.1, 9.5.3, 9.6.6, 9.8.2, 9.9.3, 9.10.4, 12.2.1
Definitions
1.1, 2.1.1, 3.1.1, 3.5, 3.12.1, 3.12.2, 3.12.3, 4.1.1, 5.1, 6.1.2, 7.2.1, 7.3.1, 8.1, 9.1, 9.8.1, 15.1.1
Delays and Extensions of Time
3.2, **3.7.4**, 5.2.3, 7.2.1, 7.3.1, **7.4**, **8.3**, 9.5.1, **9.7**, 10.3.2, **10.4**, 14.3.2, **15.1.6**, 15.2.5
Digital Data Use and Transmission
1.7
Disputes
6.3, 7.3.9, 15.1, 15.2
Documents and Samples at the Site
3.11
Drawings, Definition of
1.1.5
Drawings and Specifications, Use and Ownership of
3.11
Effective Date of Insurance
8.2.2
Emergencies
10.4, 14.1.1.2, **15.1.5**
Employees, Contractor's
3.3.2, 3.4.3, 3.8.1, 3.9, 3.18.2, 4.2.3, 4.2.6, 10.2, 10.3.3, 11.3, 14.1, 14.2.1.1
Equipment, Labor, or Materials
1.1.3, 1.1.6, 3.4, 3.5, 3.8.2, 3.8.3, 3.12, 3.13, 3.15.1, 4.2.6, 4.2.7, 5.2.1, 6.2.1, 7.3.4, 9.3.2, 9.3.3, 9.5.1.3, 9.10.2, 10.2.1, 10.2.4, 14.2.1.1, 14.2.1.2
Execution and Progress of the Work
1.1.3, 1.2.1, 1.2.2, 2.3.4, 2.3.6, 3.1, 3.3.1, 3.4.1, 3.7.1, 3.10.1, 3.12, 3.14, 4.2, 6.2.2, 7.1.3, 7.3.6, 8.2, 9.5.1, 9.9.1, 10.2, 10.3, 12.1, 12.2, 14.2, 14.3.1, 15.1.4

Extensions of Time
3.2.4, 3.7.4, 5.2.3, 7.2.1, 7.3, 7.4, 9.5.1, 9.7, 10.3.2, 10.4, 14.3, 15.1.6, **15.2.5**

Failure of Payment
9.5.1.3, **9.7**, 9.10.2, 13.5, 14.1.1.3, 14.2.1.2

Faulty Work
(See Defective or Nonconforming Work)

Final Completion and Final Payment
4.2.1, 4.2.9, 9.8.2, **9.10**, 12.3, 14.2.4, 14.4.3

Financial Arrangements, Owner's
2.2.1, 13.2.2, 14.1.1.4

GENERAL PROVISIONS

1

Governing Law

13.1
Guarantees (See Warranty)

Hazardous Materials and Substances
10.2.4, **10.3**

Identification of Subcontractors and Suppliers
5.2.1

Indemnification
3.17, **3.18**, 9.6.8, 9.10.2, 10.3.3, 11.3

Information and Services Required of the Owner
2.1.2, **2.2**, 2.3, 3.2.2, 3.12.10.1, 6.1.3, 6.1.4, 6.2.5, 9.6.1, 9.9.2, 9.10.3, 10.3.3, 11.2, 13.4.1, 13.4.2, 14.1.1.4, 14.1.4, 15.1.4

Initial Decision
15.2

Initial Decision Maker, Definition of
1.1.8
Initial Decision Maker, Decisions
14.2.4, 15.1.4.2, 15.2.1, 15.2.2, 15.2.3, 15.2.4, 15.2.5
Initial Decision Maker, Extent of Authority
14.2.4, 15.1.4.2, 15.2.1, 15.2.2, 15.2.3, 15.2.4, 15.2.5

Injury or Damage to Person or Property
10.2.8, 10.4

Inspections
3.1.3, 3.3.3, 3.7.1, 4.2.2, 4.2.6, 4.2.9, 9.4.2, 9.8.3, 9.9.2, 9.10.1, 12.2.1, 13.4

Instructions to Bidders
1.1.1

Instructions to the Contractor
3.2.4, 3.3.1, 3.8.1, 5.2.1, 7, 8.2.2, 12, 13.4.2

Instruments of Service, Definition of
1.1.7

Insurance
6.1.1, 7.3.4, 8.2.2, 9.3.2, 9.8.4, 9.9.1, 9.10.2, 10.2.5, **11**

Insurance, Notice of Cancellation or Expiration
11.1.4, 11.2.3

Insurance, Contractor's Liability
11.1
Insurance, Effective Date of
8.2.2, 14.4.2

Insurance, Owner's Liability
11.2

Insurance, Property
10.2.5, 11.2, 11.4, 11.5

Insurance, Stored Materials
9.3.2

INSURANCE AND BONDS
11

Insurance Companies, Consent to Partial Occupancy
9.9.1

Insured loss, Adjustment and Settlement of
11.5

Intent of the Contract Documents
1.2.1, 4.2.7, 4.2.12, 4.2.13

Interest
13.5

Interpretation
1.1.8, 1.2.3, **1.4**, 4.1.1, 5.1, 6.1.2, 15.1.1

Interpretations, Written
4.2.11, 4.2.12

Judgment on Final Award
15.4.2

Labor and Materials, Equipment
1.1.3, 1.1.6, **3.4**, 3.5, 3.8.2, 3.8.3, 3.12, 3.13, 3.15.1, 5.2.1, 6.2.1, 7.3.4, 9.3.2, 9.3.3, 9.5.1.3, 9.10.2, 10.2.1, 10.2.4, 14.2.1.1, 14.2.1.2

Labor Disputes
8.3.1

Laws and Regulations
1.5, 2.3.2, 3.2.3, 3.2.4, 3.6, 3.7, 3.12.10, 3.13, 9.6.4, 9.9.1, 10.2.2, 13.1, 13.3.1, 13.4.2, 13.5, 14, 15.2.8, 15.4

Liens
2.1.2, 9.3.1, 9.3.3, 9.6.8, 9.10.2, 9.10.4, 15.2.8

Limitations, Statutes of
12.2.5, 15.1.2, 15.4.1.1

Limitations of Liability
3.2.2, 3.5, 3.12.10, 3.12.10.1, 3.17, 3.18.1, 4.2.6, 4.2.7, 6.2.2, 9.4.2, 9.6.4, 9.6.7, 9.6.8, 10.2.5, 10.3.3, 11.3, 12.2.5, 13.3.1

Limitations of Time
2.1.2, 2.2, 2.5, 3.2.2, 3.10, 3.11, 3.12.5, 3.15.1, 4.2.7, 5.2, 5.3, 5.4.1, 6.2.4, 7.3, 7.4, 8.2, 9.2, 9.3.1, 9.3.3, 9.4.1, 9.5, 9.6, 9.7, 9.8, 9.9, 9.10, 12.2, 13.4, 14, 15, 15.1.2, 15.1.3, 15.1.5

Materials, Hazardous
10.2.4, **10.3**

Materials, Labor, Equipment and
1.1.3, 1.1.6, 3.4.1, 3.5, 3.8.2, 3.8.3, 3.12, 3.13, 3.15.1, 5.2.1, 6.2.1, 7.3.4, 9.3.2, 9.3.3, 9.5.1.3, 9.10.2, 10.2.1.2, 10.2.4, 14.2.1.1, 14.2.1.2

Means, Methods, Techniques, Sequences and Procedures of Construction
3.3.1, 3.12.10, 4.2.2, 4.2.7, 9.4.2

Mechanic's Lien
2.1.2, 9.3.1, 9.3.3, 9.6.8, 9.10.2, 9.10.4, 15.2.8

Mediation
8.3.1, 15.1.3.2, 15.2.1, 15.2.5, 15.2.6, **15.3**, 15.4.1, 15.4.1.1

Minor Changes in the Work
1.1.1, 3.4.2, 3.12.8, 4.2.8, 7.1, **7.4**

MISCELLANEOUS PROVISIONS

13

Modifications, Definition of

1.1.1

Modifications to the Contract

1.1.1, 1.1.2, 2.5, 3.11, 4.1.2, 4.2.1, 5.2.3, 7, 8.3.1, 9.7, 10.3.2

Mutual Responsibility

6.2

Nonconforming Work, Acceptance of

9.6.6, 9.9.3, **12.3**

Nonconforming Work, Rejection and Correction of

2.4, 2.5, 3.5, 4.2.6, 6.2.4, 9.5.1, 9.8.2, 9.9.3, 9.10.4, 12.2

Notice

1.6, 1.6.1, 1.6.2, 2.1.2, 2.2.2., 2.2.3, 2.2.4, 2.5, 3.2.4, 3.3.1, 3.7.4, 3.7.5, 3.9.2, 3.12.9, 3.12.10, 5.2.1, 7.4, 8.2.2, 9.6.8, 9.7, 9.10.1, 10.2.8, 10.3.2, 11.5, 12.2.2.1, 13.4.1, 13.4.2, 14.1, 14.2.2, 14.4.2, 15.1.3, 15.1.5, 15.1.6, 15.4.1

Notice of Cancellation or Expiration of Insurance

11.1.4, 11.2.3

Notice of Claims

1.6.2, 2.1.2, 3.7.4, 9.6.8, 10.2.8, **15.1.3**, 15.1.5, 15.1.6, 15.2.8, 15.3.2, 15.4.1

Notice of Testing and Inspections

13.4.1, 13.4.2

Observations, Contractor's

3.2, 3.7.4

Occupancy

2.3.1, 9.6.6, 9.8

Orders, Written

1.1.1, 2.4, 3.9.2, 7, 8.2.2, 11.5, 12.1, 12.2.2.1, 13.4.2, 14.3.1

OWNER

2

Owner, Definition of

2.1.1

Owner, Evidence of Financial Arrangements

2.2, 13.2.2, 14.1.1.4

Owner, Information and Services Required of the

2.1.2, **2.2**, 2.3, 3.2.2, 3.12.10, 6.1.3, 6.1.4, 6.2.5, 9.3.2, 9.6.1, 9.6.4, 9.9.2, 9.10.3, 10.3.3, 11.2, 13.4.1, 13.4.2, 14.1.1.4, 14.1.4, 15.1.4

Owner's Authority

1.5, 2.1.1, 2.3.32.4, 2.5, 3.4.2, 3.8.1, 3.12.10, 3.14.2, 4.1.2, 4.2.4, 4.2.9, 5.2.1, 5.2.4, 5.4.1, 6.1, 6.3, 7.2.1, 7.3.1, 8.2.2, 8.3.1, 9.3.2, 9.5.1, 9.6.4, 9.9.1, 9.10.2, 10.3.2, 11.4, 11.5, 12.2.2, 12.3, 13.2.2, 14.3, 14.4, 15.2.7

Owner's Insurance

11.2

Owner's Relationship with Subcontractors

1.1.2, 5.2, 5.3, 5.4, 9.6.4, 9.10.2, 14.2.2

Owner's Right to Carry Out the Work

2.5, 14.2.2

Owner's Right to Clean Up

6.3

Owner's Right to Perform Construction and to Award Separate Contracts

6.1

Owner's Right to Stop the Work

2.4

Owner's Right to Suspend the Work

14.3

Owner's Right to Terminate the Contract

14.2, 14.4

Ownership and Use of Drawings, Specifications and Other Instruments of Service

1.1.1, 1.1.6, 1.1.7, **1.5**, 2.3.6, 3.2.2, 3.11, 3.17, 4.2.12, 5.3

Partial Occupancy or Use

9.6.6, **9.9**

Patching, Cutting and

3.14, 6.2.5

Patents

3.17

Payment, Applications for

4.2.5, 7.3.9, 9.2, **9.3**, 9.4, 9.5, 9.6.3, 9.7, 9.8.5, 9.10.1, 14.2.3, 14.2.4, 14.4.3

Payment, Certificates for

4.2.5, 4.2.9, 9.3.3, **9.4**, 9.5, 9.6.1, 9.6.6, 9.7, 9.10.1, 9.10.3, 14.1.1.3, 14.2.4

Payment, Failure of

9.5.1.3, **9.7**, 9.10.2, 13.5, 14.1.1.3, 14.2.1.2

Payment, Final

4.2.1, 4.2.9, **9.10**, 12.3, 14.2.4, 14.4.3

Payment Bond, Performance Bond and

7.3.4.4, 9.6.7, 9.10.3, **11.1.2**

Payments, Progress

9.3, **9.6**, 9.8.5, 9.10.3, 14.2.3, 15.1.4

PAYMENTS AND COMPLETION

9

Payments to Subcontractors

5.4.2, 9.5.1.3, 9.6.2, 9.6.3, 9.6.4, 9.6.7, 14.2.1.2

PCB

10.3.1

Performance Bond and Payment Bond

7.3.4.4, 9.6.7, 9.10.3, **11.1.2**

Permits, Fees, Notices and Compliance with Laws

2.3.1, **3.7**, 3.13, 7.3.4.4, 10.2.2

PERSONS AND PROPERTY, PROTECTION OF

10

Polychlorinated Biphenyl

10.3.1

Product Data, Definition of

3.12.2

Product Data and Samples, Shop Drawings

3.11, **3.12**, 4.2.7

Progress and Completion

4.2.2, **8.2**, 9.8, 9.9.1, 14.1.4, 15.1.4

Progress Payments

9.3, **9.6**, 9.8.5, 9.10.3, 14.2.3, 15.1.4

Project, Definition of

1.1.4

Project Representatives

4.2.10

Property Insurance

10.2.5, **11.2**

Proposal Requirements

1.1.1

PROTECTION OF PERSONS AND PROPERTY

10

Regulations and Laws

1.5, 2.3.2, 3.2.3, 3.6, 3.7, 3.12.10, 3.13, 9.6.4, 9.9.1, 10.2.2, 13.1, 13.3, 13.4.1, 13.4.2, 13.5, 14, 15.2.8, 15.4

Rejection of Work

4.2.6, 12.2.1

Releases and Waivers of Liens

9.3.1, 9.10.2

Representations

3.2.1, 3.5, 3.12.6, 8.2.1, 9.3.3, 9.4.2, 9.5.1, 9.10.1

Representatives

2.1.1, 3.1.1, 3.9, 4.1.1, 4.2.10, 13.2.1

Responsibility for Those Performing the Work

3.3.2, 3.18, 4.2.2, 4.2.3, 5.3, 6.1.3, 6.2, 6.3, 9.5.1, 10

Retainage

9.3.1, 9.6.2, 9.8.5, 9.9.1, 9.10.2, 9.10.3

Review of Contract Documents and Field

Conditions by Contractor

3.2, 3.12.7, 6.1.3

Review of Contractor's Submittals by Owner and Architect

3.10.1, 3.10.2, 3.11, 3.12, 4.2, 5.2, 6.1.3, 9.2, 9.8.2

Review of Shop Drawings, Product Data and Samples by Contractor

3.12

Rights and Remedies

1.1.2, 2.4, 2.5, 3.5, 3.7.4, 3.15.2, 4.2.6, 5.3, 5.4, 6.1, 6.3, 7.3.1, 8.3, 9.5.1, 9.7, 10.2.5, 10.3, 12.2.1, 12.2.2, 12.2.4, **13.3**, 14, 15.4

Royalties, Patents and Copyrights

3.17

Rules and Notices for Arbitration

15.4.1

Safety of Persons and Property

10.2, 10.4

Safety Precautions and Programs

3.3.1, 4.2.2, 4.2.7, 5.3, **10.1**, 10.2, 10.4

Samples, Definition of

3.12.3

Samples, Shop Drawings, Product Data and

3.11, **3.12**, 4.2.7

Samples at the Site, Documents and

3.11

Schedule of Values

9.2, 9.3.1

Schedules, Construction

3.10, 3.12.1, 3.12.2, 6.1.3, 15.1.6.2

Separate Contracts and Contractors

1.1.4, 3.12.5, 3.14.2, 4.2.4, 4.2.7, 6, 8.3.1, 12.1.2

Separate Contractors, Definition of

6.1.1

Shop Drawings, Definition of

3.12.1

Shop Drawings, Product Data and Samples

3.11, **3.12**, 4.2.7

Site, Use of

3.13, 6.1.1, 6.2.1

Site Inspections

3.2.2, 3.3.3, 3.7.1, 3.7.4, 4.2, 9.9.2, 9.4.2, 9.10.1, 13.4

Site Visits, Architect's

3.7.4, 4.2.2, 4.2.9, 9.4.2, 9.5.1, 9.9.2, 9.10.1, 13.4

Special Inspections and Testing

4.2.6, 12.2.1, 13.4

Specifications, Definition of

1.1.6

Specifications

1.1.1, **1.1.6**, 1.2.2, 1.5, 3.12.10, 3.17, 4.2.14

Statute of Limitations

15.1.2, 15.4.1.1

Stopping the Work

2.2.2, 2.4, 9.7, 10.3, 14.1

Stored Materials

6.2.1, 9.3.2, 10.2.1.2, 10.2.4

Subcontractor, Definition of

5.1.1

SUBCONTRACTORS

5

Subcontractors, Work by

1.2.2, 3.3.2, 3.12.1, 3.18, 4.2.3, 5.2.3, 5.3, 5.4, 9.3.1.2, 9.6.7

Subcontractual Relations

5.3, 5.4, 9.3.1.2, 9.6, 9.10, 10.2.1, 14.1, 14.2.1

Submittals

3.10, 3.11, 3.12, 4.2.7, 5.2.1, 5.2.3, 7.3.4, 9.2, 9.3, 9.8, 9.9.1, 9.10.2, 9.10.3

Submittal Schedule

3.10.2, 3.12.5, 4.2.7

Subrogation, Waivers of

6.1.1, **11.3**

Substances, Hazardous

10.3

Substantial Completion

4.2.9, 8.1.1, 8.1.3, 8.2.3, 9.4.2, **9.8**, 9.9.1, 9.10.3, 12.2, 15.1.2

Substantial Completion, Definition of

9.8.1

Substitution of Subcontractors

5.2.3, 5.2.4

Substitution of Architect

2.3.3

Substitutions of Materials

3.4.2, 3.5, 7.3.8

Sub-subcontractor, Definition of

5.1.2

Init.

/

Subsurface Conditions

3.7.4

Successors and Assigns

13.2

Superintendent

3.9, 10.2.6

Supervision and Construction Procedures

1.2.2, **3.3**, 3.4, 3.12.10, 4.2.2, 4.2.7, 6.1.3, 6.2.4, 7.1.3, 7.3.4, 8.2, 8.3.1, 9.4.2, 10, 12, 14, 15.1.4

Suppliers

1.5, 3.12.1, 4.2.4, 4.2.6, 5.2.1, 9.3, 9.4.2, 9.5.4, 9.6, 9.10.5, 14.2.1

Surety

5.4.1.2, 9.6.8, 9.8.5, 9.10.2, 9.10.3, 11.1.2, 14.2.2, 15.2.7

Surety, Consent of

9.8.5, 9.10.2, 9.10.3

Surveys

1.1.7, 2.3.4

Suspension by the Owner for Convenience

14.3

Suspension of the Work

3.7.5, 5.4.2, 14.3

Suspension or Termination of the Contract

5.4.1.1, 14

Taxes

3.6, 3.8.2.1, 7.3.4.4

Termination by the Contractor

14.1, 15.1.7

Termination by the Owner for Cause

5.4.1.1, **14.2**, 15.1.7

Termination by the Owner for Convenience

14.4

Termination of the Architect

2.3.3

Termination of the Contractor Employment

14.2.2

TERMINATION OR SUSPENSION OF THE CONTRACT

14

Tests and Inspections

3.1.3, 3.3.3, 3.7.1, 4.2.2, 4.2.6, 4.2.9, 9.4.2, 9.8.3, 9.9.2, 9.10.1, 10.3.2, 12.2.1, **13.4**

TIME

8

Time, Delays and Extensions of

3.2.4, 3.7.4, 5.2.3, 7.2.1, 7.3.1, 7.4, **8.3**, 9.5.1, 9.7, 10.3.2, 10.4, 14.3.2, 15.1.6, 15.2.5

Time Limits

2.1.2, 2.2, 2.5, 3.2.2, 3.10, 3.11, 3.12.5, 3.15.1, 4.2, 5.2, 5.3, 5.4, 6.2.4, 7.3, 7.4, 8.2, 9.2, 9.3.1, 9.3.3, 9.4.1, 9.5, 9.6, 9.7, 9.8, 9.9, 9.10, 12.2, 13.4, 14, 15.1.2, 15.1.3, 15.4

Time Limits on Claims

3.7.4, 10.2.8, 15.1.2, 15.1.3

Title to Work

9.3.2, 9.3.3

UNCOVERING AND CORRECTION OF WORK

12

Uncovering of Work

12.1

Unforeseen Conditions, Concealed or Unknown

3.7.4, 8.3.1, 10.3

Unit Prices

7.3.3.2, 9.1.2

Use of Documents

1.1.1, 1.5, 2.3.6, 3.12.6, 5.3

Use of Site

3.13, 6.1.1, 6.2.1

Values, Schedule of

9.2, 9.3.1

Waiver of Claims by the Architect

13.3.2

Waiver of Claims by the Contractor

9.10.5, 13.3.2, **15.1.7**

Waiver of Claims by the Owner

9.9.3, 9.10.3, 9.10.4, 12.2.2.1, 13.3.2, 14.2.4, **15.1.7**

Waiver of Consequential Damages

14.2.4, 15.1.7

Waiver of Liens

9.3, 9.10.2, 9.10.4

Waivers of Subrogation

6.1.1, **11.3**

Warranty

3.5, 4.2.9, 9.3.3, 9.8.4, 9.9.1, 9.10.2, 9.10.4, 12.2.2, 15.1.2

Weather Delays

8.3, 15.1.6.2

Work, Definition of

1.1.3

Written Consent

1.5.2, 3.4.2, 3.7.4, 3.12.8, 3.14.2, 4.1.2, 9.3.2, 9.10.3, 13.2, 13.3.2, 15.4.4.2

Written Interpretations

4.2.11, 4.2.12

Written Orders

1.1.1, 2.4, 3.9, 7, 8.2.2, 12.1, 12.2, 13.4.2, 14.3.1

ARTICLE 1 GENERAL PROVISIONS

§ 1.1 Basic Definitions

§ 1.1.1 The Contract Documents

The Contract Documents are enumerated in the Agreement between the Owner and Contractor (hereinafter the Agreement) and consist of the Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to execution of the Contract, other documents listed in the Agreement, and Modifications issued after execution of the Contract. A Modification is (1) a written amendment to the Contract signed by both parties, (2) a Change Order, (3) a Construction Change Directive, or (4) a written order for a minor change in the Work issued by the Architect. Unless specifically enumerated in the Agreement, the Contract Documents do not include the advertisement or invitation to bid, Instructions to Bidders, sample forms, other information furnished by the Owner in anticipation of receiving bids or proposals, the Contractor's bid or proposal, or portions of Addenda relating to bidding or proposal requirements.

§ 1.1.2 The Contract

The Contract Documents form the Contract for Construction. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. The Contract may be amended or modified only by a Modification. The Contract Documents shall not be construed to create a contractual relationship of any kind (1) between the Contractor and the Architect or the Architect's consultants, (2) between the Owner and a Subcontractor or a Sub-subcontractor, (3) between the Owner and the Architect or the Architect's consultants, or (4) between any persons or entities other than the Owner and the Contractor. The Architect shall, however, be entitled to performance and enforcement of obligations under the Contract intended to facilitate performance of the Architect's duties.

§ 1.1.3 The Work

The term "Work" means the construction and services required by the Contract Documents, whether completed or partially completed, and includes all other labor, materials, equipment, and services provided or to be provided by the Contractor to fulfill the Contractor's obligations. The Work may constitute the whole or a part of the Project.

§ 1.1.4 The Project

The Project is the total construction of which the Work performed under the Contract Documents may be the whole or a part and which may include construction by the Owner and by Separate Contractors.

§ 1.1.5 The Drawings

The Drawings are the graphic and pictorial portions of the Contract Documents showing the design, location and dimensions of the Work, generally including plans, elevations, sections, details, schedules, and diagrams.

§ 1.1.6 The Specifications

The Specifications are that portion of the Contract Documents consisting of the written requirements for materials, equipment, systems, standards and workmanship for the Work, and performance of related services.

§ 1.1.7 Instruments of Service

Instruments of Service are representations, in any medium of expression now known or later developed, of the tangible and intangible creative work performed by the Architect and the Architect's consultants under their respective professional services agreements. Instruments of Service may include, without limitation, studies, surveys, models, sketches, drawings, specifications, and other similar materials.

§ 1.1.8 Initial Decision Maker

The Initial Decision Maker is the person identified in the Agreement to render initial decisions on Claims in accordance with Section 15.2. The Initial Decision Maker shall not show partiality to the Owner or Contractor and shall not be liable for results of interpretations or decisions rendered in good faith.

§ 1.2 Correlation and Intent of the Contract Documents

§ 1.2.1 The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor. The Contract Documents are complementary, and what is required by one shall be as binding as if required by all; performance by the Contractor shall be required only to the extent consistent with the Contract Documents and reasonably inferable from them as being necessary to produce the indicated results.

§ 1.2.1.1 The invalidity of any provision of the Contract Documents shall not invalidate the Contract or its remaining provisions. If it is determined that any provision of the Contract Documents violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Contract Documents shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Contract.

§ 1.2.2 Organization of the Specifications into divisions, sections and articles, and arrangement of Drawings shall not control the Contractor in dividing the Work among Subcontractors or in establishing the extent of Work to be performed by any trade.

§ 1.2.3 Unless otherwise stated in the Contract Documents, words that have well-known technical or construction industry meanings are used in the Contract Documents in accordance with such recognized meanings.

§ 1.3 Capitalization

Terms capitalized in these General Conditions include those that are (1) specifically defined, (2) the titles of numbered articles, or (3) the titles of other documents published by the American Institute of Architects.

§ 1.4 Interpretation

In the interest of brevity the Contract Documents frequently omit modifying words such as "all" and "any" and articles such as "the" and "an," but the fact that a modifier or an article is absent from one statement and appears in another is not intended to affect the interpretation of either statement.

§ 1.5 Ownership and Use of Drawings, Specifications, and Other Instruments of Service

§ 1.5.1 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and retain all common law, statutory, and other reserved rights in their Instruments of Service, including copyrights. The Contractor, Subcontractors, Sub-subcontractors, and suppliers shall not own or claim a copyright in the Instruments of Service. Submittal or distribution to meet official regulatory requirements or for other purposes in connection with the Project is not to be construed as publication in derogation of the Architect's or Architect's consultants' reserved rights.

§ 1.5.2 The Contractor, Subcontractors, Sub-subcontractors, and suppliers are authorized to use and reproduce the Instruments of Service provided to them, subject to any protocols established pursuant to Sections 1.7 and 1.8, solely and exclusively for execution of the Work. All copies made under this authorization shall bear the copyright notice, if any, shown on the Instruments of Service. The Contractor, Subcontractors, Sub-subcontractors, and suppliers may not use the Instruments of Service on other projects or for additions to the Project outside the scope of the Work without the specific written consent of the Owner, Architect, and the Architect's consultants.

§ 1.6 Notice

§ 1.6.1 Except as otherwise provided in Section 1.6.2, where the Contract Documents require one party to notify or give notice to the other party, such notice shall be provided in writing to the designated representative of the party to whom the notice is addressed and shall be deemed to have been duly served if delivered in person, by mail, by courier, or by electronic transmission if a method for electronic transmission is set forth in the Agreement.

§ 1.6.2 Notice of Claims as provided in Section 15.1.3 shall be provided in writing and shall be deemed to have been duly served only if delivered to the designated representative of the party to whom the notice is addressed by certified or registered mail, or by courier providing proof of delivery.

§ 1.7 Digital Data Use and Transmission

The parties shall agree upon written protocols governing the transmission and use of, and reliance on, Instruments of Service or any other information or documentation in digital form.

§ 1.8 Building Information Models Use and Reliance

Any use of, or reliance on, all or a portion of a building information model without agreement to written protocols governing the use of, and reliance on, the information contained in the model shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

ARTICLE 2 OWNER

§ 2.1 General

§ 2.1.1 The Owner is the person or entity identified as such in the Agreement and is referred to throughout the Contract Documents as if singular in number. The Owner shall designate in writing a representative who shall have express authority to bind the Owner with respect to all matters requiring the Owner's approval or authorization. Except as otherwise provided in Section 4.2.1, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

§ 2.1.2 The Owner shall furnish to the Contractor, within fifteen days after receipt of a written request, information necessary and relevant for the Contractor to evaluate, give notice of, or enforce mechanic's lien rights. Such information shall include a correct statement of the record legal title to the property on which the Project is located, usually referred to as the site, and the Owner's interest therein.

§ 2.2 Evidence of the Owner's Financial Arrangements

§ 2.2.1 Prior to commencement of the Work and upon written request by the Contractor, the Owner shall furnish to the Contractor reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. The Contractor shall have no obligation to commence the Work until the Owner provides such evidence. If commencement of the Work is delayed under this Section 2.2.1, the Contract Time shall be extended appropriately.

§ 2.2.2 Following commencement of the Work and upon written request by the Contractor, the Owner shall furnish to the Contractor reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract only if (1) the Owner fails to make payments to the Contractor as the Contract Documents require; (2) the Contractor identifies in writing a reasonable concern regarding the Owner's ability to make payment when due; or (3) a change in the Work materially changes the Contract Sum. If the Owner fails to provide such evidence, as required, within fourteen days of the Contractor's request, the Contractor may immediately stop the Work and, in that event, shall notify the Owner that the Work has stopped. However, if the request is made because a change in the Work materially changes the Contract Sum under (3) above, the Contractor may immediately stop only that portion of the Work affected by the change until reasonable evidence is provided. If the Work is stopped under this Section 2.2.2, the Contract Time shall be extended appropriately and the Contract Sum shall be increased by the amount of the Contractor's reasonable costs of shutdown, delay and start-up, plus interest as provided in the Contract Documents.

§ 2.2.3 After the Owner furnishes evidence of financial arrangements under this Section 2.2, the Owner shall not materially vary such financial arrangements without prior notice to the Contractor.

§ 2.2.4 Where the Owner has designated information furnished under this Section 2.2 as "confidential," the Contractor shall keep the information confidential and shall not disclose it to any other person. However, the Contractor may disclose "confidential" information, after seven (7) days' notice to the Owner, where disclosure is required by law, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or by court or arbitrator(s) order. The Contractor may also disclose "confidential" information to its employees, consultants, sureties, Subcontractors and their employees, Sub-subcontractors, and others who need to know the content of such information solely and exclusively for the Project and who agree to maintain the confidentiality of such information.

§ 2.3 Information and Services Required of the Owner

§ 2.3.1 Except for permits and fees that are the responsibility of the Contractor under the Contract Documents, including those required under Section 3.7.1, the Owner shall secure and pay for necessary approvals, easements, assessments and charges required for construction, use or occupancy of permanent structures or for permanent changes in existing facilities.

§ 2.3.2 The Owner shall retain an architect lawfully licensed to practice architecture, or an entity lawfully practicing architecture, in the jurisdiction where the Project is located. That person or entity is identified as the Architect in the Agreement and is referred to throughout the Contract Documents as if singular in number.

§ 2.3.3 If the employment of the Architect terminates, the Owner shall employ a successor to whom the Contractor has no reasonable objection and whose status under the Contract Documents shall be that of the Architect.

§ 2.3.4 The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a legal description of the site. The Contractor shall be entitled to rely on the accuracy of information furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

§ 2.3.5 The Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Contractor's performance of the Work with reasonable promptness after receiving the Contractor's written request for such information or services.

§ 2.3.6 Unless otherwise provided in the Contract Documents, the Owner shall furnish to the Contractor one copy of the Contract Documents for purposes of making reproductions pursuant to Section 1.5.2.

§ 2.4 Owner's Right to Stop the Work

If the Contractor fails to correct Work that is not in accordance with the requirements of the Contract Documents as required by Section 12.2 or repeatedly fails to carry out Work in accordance with the Contract Documents, the Owner may issue a written order to the Contractor to stop the Work, or any portion thereof, until the cause for such order has been eliminated; however, the right of the Owner to stop the Work shall not give rise to a duty on the part of the Owner to exercise this right for the benefit of the Contractor or any other person or entity, except to the extent required by Section 6.1.3.

§ 2.5 Owner's Right to Carry Out the Work

If the Contractor defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a ten-day period after receipt of notice from the Owner to commence and continue correction of such default or neglect with diligence and promptness, the Owner may, without prejudice to other remedies the Owner may have, correct such default or neglect. Such action by the Owner and amounts charged to the Contractor are both subject to prior approval of the Architect and the Architect may, pursuant to Section 9.5.1, withhold or nullify a Certificate for Payment in whole or in part, to the extent reasonably necessary to reimburse the Owner for the reasonable cost of correcting such deficiencies, including Owner's expenses and compensation for the Architect's additional services made necessary by such default, neglect, or failure. If current and future payments are not sufficient to cover such amounts, the Contractor shall pay the difference to the Owner. If the Contractor disagrees with the actions of the Owner or the Architect, or the amounts claimed as costs to the Owner, the Contractor may file a Claim pursuant to Article 15.

ARTICLE 3 CONTRACTOR

§ 3.1 General

§ 3.1.1 The Contractor is the person or entity identified as such in the Agreement and is referred to throughout the Contract Documents as if singular in number. The Contractor shall be lawfully licensed, if required in the jurisdiction where the Project is located. The Contractor shall designate in writing a representative who shall have express authority to bind the Contractor with respect to all matters under this Contract. The term "Contractor" means the Contractor or the Contractor's authorized representative.

§ 3.1.2 The Contractor shall perform the Work in accordance with the Contract Documents.

§ 3.1.3 The Contractor shall not be relieved of its obligations to perform the Work in accordance with the Contract Documents either by activities or duties of the Architect in the Architect's administration of the Contract, or by tests, inspections or approvals required or performed by persons or entities other than the Contractor.

§ 3.2 Review of Contract Documents and Field Conditions by Contractor

§ 3.2.1 Execution of the Contract by the Contractor is a representation that the Contractor has visited the site, become generally familiar with local conditions under which the Work is to be performed, and correlated personal observations with requirements of the Contract Documents.

§ 3.2.2 Because the Contract Documents are complementary, the Contractor shall, before starting each portion of the Work, carefully study and compare the various Contract Documents relative to that portion of the Work, as well as the information furnished by the Owner pursuant to Section 2.3.4, shall take field measurements of any existing conditions related to that portion of the Work, and shall observe any conditions at the site affecting it. These

obligations are for the purpose of facilitating coordination and construction by the Contractor and are not for the purpose of discovering errors, omissions, or inconsistencies in the Contract Documents; however, the Contractor shall promptly report to the Architect any errors, inconsistencies or omissions discovered by or made known to the Contractor as a request for information in such form as the Architect may require. It is recognized that the Contractor's review is made in the Contractor's capacity as a contractor and not as a licensed design professional, unless otherwise specifically provided in the Contract Documents.

§ 3.2.3 The Contractor is not required to ascertain that the Contract Documents are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Contractor shall promptly report to the Architect any nonconformity discovered by or made known to the Contractor as a request for information in such form as the Architect may require.

§ 3.2.4 If the Contractor believes that additional cost or time is involved because of clarifications or instructions the Architect issues in response to the Contractor's notices or requests for information pursuant to Sections 3.2.2 or 3.2.3, the Contractor shall submit Claims as provided in Article 15. If the Contractor fails to perform the obligations of Sections 3.2.2 or 3.2.3, the Contractor shall pay such costs and damages to the Owner, subject to Section 15.1.7, as would have been avoided if the Contractor had performed such obligations. If the Contractor performs those obligations, the Contractor shall not be liable to the Owner or Architect for damages resulting from errors, inconsistencies or omissions in the Contract Documents, for differences between field measurements or conditions and the Contract Documents, or for nonconformities of the Contract Documents to applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities.

§ 3.3 Supervision and Construction Procedures

§ 3.3.1 The Contractor shall supervise and direct the Work, using the Contractor's best skill and attention. The Contractor shall be solely responsible for, and have control over, construction means, methods, techniques, sequences, and procedures, and for coordinating all portions of the Work under the Contract. If the Contract Documents give specific instructions concerning construction means, methods, techniques, sequences, or procedures, the Contractor shall evaluate the jobsite safety thereof and shall be solely responsible for the jobsite safety of such means, methods, techniques, sequences, or procedures. If the Contractor determines that such means, methods, techniques, sequences or procedures may not be safe, the Contractor shall give timely notice to the Owner and Architect, and shall propose alternative means, methods, techniques, sequences, or procedures. The Architect shall evaluate the proposed alternative solely for conformance with the design intent for the completed construction. Unless the Architect objects to the Contractor's proposed alternative, the Contractor shall perform the Work using its alternative means, methods, techniques, sequences, or procedures.

§ 3.3.2 The Contractor shall be responsible to the Owner for acts and omissions of the Contractor's employees, Subcontractors and their agents and employees, and other persons or entities performing portions of the Work for, or on behalf of, the Contractor or any of its Subcontractors.

§ 3.3.3 The Contractor shall be responsible for inspection of portions of Work already performed to determine that such portions are in proper condition to receive subsequent Work.

§ 3.4 Labor and Materials

§ 3.4.1 Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, materials, equipment, tools, construction equipment and machinery, water, heat, utilities, transportation, and other facilities and services necessary for proper execution and completion of the Work, whether temporary or permanent and whether or not incorporated or to be incorporated in the Work.

§ 3.4.2 Except in the case of minor changes in the Work approved by the Architect in accordance with Section 3.12.8 or ordered by the Architect in accordance with Section 7.4, the Contractor may make substitutions only with the consent of the Owner, after evaluation by the Architect and in accordance with a Change Order or Construction Change Directive.

§ 3.4.3 The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Work. The Contractor shall not permit employment of unfit persons or persons not properly skilled in tasks assigned to them.

§ 3.5 Warranty

§ 3.5.1 The Contractor warrants to the Owner and Architect that materials and equipment furnished under the Contract will be of good quality and new unless the Contract Documents require or permit otherwise. The Contractor further warrants that the Work will conform to the requirements of the Contract Documents and will be free from defects, except for those inherent in the quality of the Work the Contract Documents require or permit. Work, materials, or equipment not conforming to these requirements may be considered defective. The Contractor's warranty excludes remedy for damage or defect caused by abuse, alterations to the Work not executed by the Contractor, improper or insufficient maintenance, improper operation, or normal wear and tear and normal usage. If required by the Architect, the Contractor shall furnish satisfactory evidence as to the kind and quality of materials and equipment.

§ 3.5.2 All material, equipment, or other special warranties required by the Contract Documents shall be issued in the name of the Owner, or shall be transferable to the Owner, and shall commence in accordance with Section 9.8.4.

§ 3.6 Taxes

The Contractor shall pay sales, consumer, use and similar taxes for the Work provided by the Contractor that are legally enacted when bids are received or negotiations concluded, whether or not yet effective or merely scheduled to go into effect.

§ 3.7 Permits, Fees, Notices and Compliance with Laws

§ 3.7.1 Unless otherwise provided in the Contract Documents, the Contractor shall secure and pay for the building permit as well as for other permits, fees, licenses, and inspections by government agencies necessary for proper execution and completion of the Work that are customarily secured after execution of the Contract and legally required at the time bids are received or negotiations concluded.

§ 3.7.2 The Contractor shall comply with and give notices required by applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to performance of the Work.

§ 3.7.3 If the Contractor performs Work knowing it to be contrary to applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, the Contractor shall assume appropriate responsibility for such Work and shall bear the costs attributable to correction.

§ 3.7.4 Concealed or Unknown Conditions

If the Contractor encounters conditions at the site that are (1) subsurface or otherwise concealed physical conditions that differ materially from those indicated in the Contract Documents or (2) unknown physical conditions of an unusual nature that differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities of the character provided for in the Contract Documents, the Contractor shall promptly provide notice to the Owner and the Architect before conditions are disturbed and in no event later than 14 days after first observance of the conditions. The Architect will promptly investigate such conditions and, if the Architect determines that they differ materially and cause an increase or decrease in the Contractor's cost of, or time required for, performance of any part of the Work, will recommend that an equitable adjustment be made in the Contract Sum or Contract Time, or both. If the Architect determines that the conditions at the site are not materially different from those indicated in the Contract Documents and that no change in the terms of the Contract is justified, the Architect shall promptly notify the Owner and Contractor, stating the reasons. If either party disputes the Architect's determination or recommendation, that party may submit a Claim as provided in Article 15.

§ 3.7.5 If, in the course of the Work, the Contractor encounters human remains or recognizes the existence of burial markers, archaeological sites or wetlands not indicated in the Contract Documents, the Contractor shall immediately suspend any operations that would affect them and shall notify the Owner and Architect. Upon receipt of such notice, the Owner shall promptly take any action necessary to obtain governmental authorization required to resume the operations. The Contractor shall continue to suspend such operations until otherwise instructed by the Owner but shall continue with all other operations that do not affect those remains or features. Requests for adjustments in the Contract Sum and Contract Time arising from the existence of such remains or features may be made as provided in Article 15.

§ 3.8 Allowances

§ 3.8.1 The Contractor shall include in the Contract Sum all allowances stated in the Contract Documents. Items covered by allowances shall be supplied for such amounts and by such persons or entities as the Owner may direct, but the Contractor shall not be required to employ persons or entities to whom the Contractor has reasonable objection.

§ 3.8.2 Unless otherwise provided in the Contract Documents,

- .1 allowances shall cover the cost to the Contractor of materials and equipment delivered at the site and all required taxes, less applicable trade discounts;
- .2 Contractor's costs for unloading and handling at the site, labor, installation costs, overhead, profit, and other expenses contemplated for stated allowance amounts shall be included in the Contract Sum but not in the allowances; and
- .3 whenever costs are more than or less than allowances, the Contract Sum shall be adjusted accordingly by Change Order. The amount of the Change Order shall reflect (1) the difference between actual costs and the allowances under Section 3.8.2.1 and (2) changes in Contractor's costs under Section 3.8.2.2.

§ 3.8.3 Materials and equipment under an allowance shall be selected by the Owner with reasonable promptness.

§ 3.9 Superintendent

§ 3.9.1 The Contractor shall employ a competent superintendent and necessary assistants who shall be in attendance at the Project site during performance of the Work. The superintendent shall represent the Contractor, and communications given to the superintendent shall be as binding as if given to the Contractor.

§ 3.9.2 The Contractor, as soon as practicable after award of the Contract, shall notify the Owner and Architect of the name and qualifications of a proposed superintendent. Within 14 days of receipt of the information, the Architect may notify the Contractor, stating whether the Owner or the Architect (1) has reasonable objection to the proposed superintendent or (2) requires additional time for review. Failure of the Architect to provide notice within the 14-day period shall constitute notice of no reasonable objection.

§ 3.9.3 The Contractor shall not employ a proposed superintendent to whom the Owner or Architect has made reasonable and timely objection. The Contractor shall not change the superintendent without the Owner's consent, which shall not unreasonably be withheld or delayed.

§ 3.10 Contractor's Construction and Submittal Schedules

§ 3.10.1 The Contractor, promptly after being awarded the Contract, shall submit for the Owner's and Architect's information a Contractor's construction schedule for the Work. The schedule shall contain detail appropriate for the Project, including (1) the date of commencement of the Work, interim schedule milestone dates, and the date of Substantial Completion; (2) an apportionment of the Work by construction activity; and (3) the time required for completion of each portion of the Work. The schedule shall provide for the orderly progression of the Work to completion and shall not exceed time limits current under the Contract Documents. The schedule shall be revised at appropriate intervals as required by the conditions of the Work and Project.

§ 3.10.2 The Contractor, promptly after being awarded the Contract and thereafter as necessary to maintain a current submittal schedule, shall submit a submittal schedule for the Architect's approval. The Architect's approval shall not be unreasonably delayed or withheld. The submittal schedule shall (1) be coordinated with the Contractor's construction schedule, and (2) allow the Architect reasonable time to review submittals. If the Contractor fails to submit a submittal schedule, or fails to provide submittals in accordance with the approved submittal schedule, the Contractor shall not be entitled to any increase in Contract Sum or extension of Contract Time based on the time required for review of submittals.

§ 3.10.3 The Contractor shall perform the Work in general accordance with the most recent schedules submitted to the Owner and Architect.

§ 3.11 Documents and Samples at the Site

The Contractor shall make available, at the Project site, the Contract Documents, including Change Orders, Construction Change Directives, and other Modifications, in good order and marked currently to indicate field changes and selections made during construction, and the approved Shop Drawings, Product Data, Samples, and similar required submittals. These shall be in electronic form or paper copy, available to the Architect and Owner, and delivered to the Architect for submittal to the Owner upon completion of the Work as a record of the Work as constructed.

§ 3.12 Shop Drawings, Product Data and Samples

§ 3.12.1 Shop Drawings are drawings, diagrams, schedules, and other data specially prepared for the Work by the Contractor or a Subcontractor, Sub-subcontractor, manufacturer, supplier, or distributor to illustrate some portion of the Work.

§ 3.12.2 Product Data are illustrations, standard schedules, performance charts, instructions, brochures, diagrams, and other information furnished by the Contractor to illustrate materials or equipment for some portion of the Work.

§ 3.12.3 Samples are physical examples that illustrate materials, equipment, or workmanship, and establish standards by which the Work will be judged.

§ 3.12.4 Shop Drawings, Product Data, Samples, and similar submittals are not Contract Documents. Their purpose is to demonstrate how the Contractor proposes to conform to the information given and the design concept expressed in the Contract Documents for those portions of the Work for which the Contract Documents require submittals. Review by the Architect is subject to the limitations of Section 4.2.7. Informational submittals upon which the Architect is not expected to take responsive action may be so identified in the Contract Documents. Submittals that are not required by the Contract Documents may be returned by the Architect without action.

§ 3.12.5 The Contractor shall review for compliance with the Contract Documents, approve, and submit to the Architect, Shop Drawings, Product Data, Samples, and similar submittals required by the Contract Documents, in accordance with the submittal schedule approved by the Architect or, in the absence of an approved submittal schedule, with reasonable promptness and in such sequence as to cause no delay in the Work or in the activities of the Owner or of Separate Contractors.

§ 3.12.6 By submitting Shop Drawings, Product Data, Samples, and similar submittals, the Contractor represents to the Owner and Architect that the Contractor has (1) reviewed and approved them, (2) determined and verified materials, field measurements and field construction criteria related thereto, or will do so, and (3) checked and coordinated the information contained within such submittals with the requirements of the Work and of the Contract Documents.

§ 3.12.7 The Contractor shall perform no portion of the Work for which the Contract Documents require submittal and review of Shop Drawings, Product Data, Samples, or similar submittals, until the respective submittal has been approved by the Architect.

§ 3.12.8 The Work shall be in accordance with approved submittals except that the Contractor shall not be relieved of responsibility for deviations from the requirements of the Contract Documents by the Architect's approval of Shop Drawings, Product Data, Samples, or similar submittals, unless the Contractor has specifically notified the Architect of such deviation at the time of submittal and (1) the Architect has given written approval to the specific deviation as a minor change in the Work, or (2) a Change Order or Construction Change Directive has been issued authorizing the deviation. The Contractor shall not be relieved of responsibility for errors or omissions in Shop Drawings, Product Data, Samples, or similar submittals, by the Architect's approval thereof.

§ 3.12.9 The Contractor shall direct specific attention, in writing or on resubmitted Shop Drawings, Product Data, Samples, or similar submittals, to revisions other than those requested by the Architect on previous submittals. In the absence of such notice, the Architect's approval of a resubmission shall not apply to such revisions.

§ 3.12.10 The Contractor shall not be required to provide professional services that constitute the practice of architecture or engineering unless such services are specifically required by the Contract Documents for a portion of the Work or unless the Contractor needs to provide such services in order to carry out the Contractor's responsibilities for construction means, methods, techniques, sequences, and procedures. The Contractor shall not be required to provide professional services in violation of applicable law.

§ 3.12.10.1 If professional design services or certifications by a design professional related to systems, materials, or equipment are specifically required of the Contractor by the Contract Documents, the Owner and the Architect will specify all performance and design criteria that such services must satisfy. The Contractor shall be entitled to rely upon the adequacy and accuracy of the performance and design criteria provided in the Contract Documents. The Contractor shall cause such services or certifications to be provided by an appropriately licensed design professional,

whose signature and seal shall appear on all drawings, calculations, specifications, certifications, Shop Drawings, and other submittals prepared by such professional. Shop Drawings, and other submittals related to the Work, designed or certified by such professional, if prepared by others, shall bear such professional's written approval when submitted to the Architect. The Owner and the Architect shall be entitled to rely upon the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals, provided the Owner and Architect have specified to the Contractor the performance and design criteria that such services must satisfy. Pursuant to this Section 3.12.10, the Architect will review and approve or take other appropriate action on submittals only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.

§ 3.12.10.2 If the Contract Documents require the Contractor's design professional to certify that the Work has been performed in accordance with the design criteria, the Contractor shall furnish such certifications to the Architect at the time and in the form specified by the Architect.

§ 3.13 Use of Site

The Contractor shall confine operations at the site to areas permitted by applicable laws, statutes, ordinances, codes, rules and regulations, lawful orders of public authorities, and the Contract Documents and shall not unreasonably encumber the site with materials or equipment.

§ 3.14 Cutting and Patching

§ 3.14.1 The Contractor shall be responsible for cutting, fitting, or patching required to complete the Work or to make its parts fit together properly. All areas requiring cutting, fitting, or patching shall be restored to the condition existing prior to the cutting, fitting, or patching, unless otherwise required by the Contract Documents.

§ 3.14.2 The Contractor shall not damage or endanger a portion of the Work or fully or partially completed construction of the Owner or Separate Contractors by cutting, patching, or otherwise altering such construction, or by excavation. The Contractor shall not cut or otherwise alter construction by the Owner or a Separate Contractor except with written consent of the Owner and of the Separate Contractor. Consent shall not be unreasonably withheld. The Contractor shall not unreasonably withhold, from the Owner or a Separate Contractor, its consent to cutting or otherwise altering the Work.

§ 3.15 Cleaning Up

§ 3.15.1 The Contractor shall keep the premises and surrounding area free from accumulation of waste materials and rubbish caused by operations under the Contract. At completion of the Work, the Contractor shall remove waste materials, rubbish, the Contractor's tools, construction equipment, machinery, and surplus materials from and about the Project.

§ 3.15.2 If the Contractor fails to clean up as provided in the Contract Documents, the Owner may do so and the Owner shall be entitled to reimbursement from the Contractor.

§ 3.16 Access to Work

The Contractor shall provide the Owner and Architect with access to the Work in preparation and progress wherever located.

§ 3.17 Royalties, Patents and Copyrights

The Contractor shall pay all royalties and license fees. The Contractor shall defend suits or claims for infringement of copyrights and patent rights and shall hold the Owner and Architect harmless from loss on account thereof, but shall not be responsible for defense or loss when a particular design, process, or product of a particular manufacturer or manufacturers is required by the Contract Documents, or where the copyright violations are contained in Drawings, Specifications, or other documents prepared by the Owner or Architect. However, if an infringement of a copyright or patent is discovered by, or made known to, the Contractor, the Contractor shall be responsible for the loss unless the information is promptly furnished to the Architect.

§ 3.18 Indemnification

§ 3.18.1 To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Owner, Architect, Architect's consultants, and agents and employees of any of them from and against claims, damages, losses, and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of the Work,

provided that such claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by the negligent acts or omissions of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss, or expense is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity that would otherwise exist as to a party or person described in this Section 3.18.

§ 3.18.2 In claims against any person or entity indemnified under this Section 3.18 by an employee of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, the indemnification obligation under Section 3.18.1 shall not be limited by a limitation on amount or type of damages, compensation, or benefits payable by or for the Contractor or a Subcontractor under workers' compensation acts, disability benefit acts, or other employee benefit acts.

ARTICLE 4 ARCHITECT

§ 4.1 General

§ 4.1.1 The Architect is the person or entity retained by the Owner pursuant to Section 2.3.2 and identified as such in the Agreement.

§ 4.1.2 Duties, responsibilities, and limitations of authority of the Architect as set forth in the Contract Documents shall not be restricted, modified, or extended without written consent of the Owner, Contractor, and Architect. Consent shall not be unreasonably withheld.

§ 4.2 Administration of the Contract

§ 4.2.1 The Architect will provide administration of the Contract as described in the Contract Documents and will be an Owner's representative during construction until the date the Architect issues the final Certificate for Payment. The Architect will have authority to act on behalf of the Owner only to the extent provided in the Contract Documents.

§ 4.2.2 The Architect will visit the site at intervals appropriate to the stage of construction, or as otherwise agreed with the Owner, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine in general if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect will not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. The Architect will not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for the safety precautions and programs in connection with the Work, since these are solely the Contractor's rights and responsibilities under the Contract Documents.

§ 4.2.3 On the basis of the site visits, the Architect will keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work. The Architect will not be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect will not have control over or charge of, and will not be responsible for acts or omissions of, the Contractor, Subcontractors, or their agents or employees, or any other persons or entities performing portions of the Work.

§ 4.2.4 Communications

The Owner and Contractor shall include the Architect in all communications that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect. Communications by and with Subcontractors and suppliers shall be through the Contractor. Communications by and with Separate Contractors shall be through the Owner. The Contract Documents may specify other communication protocols.

§ 4.2.5 Based on the Architect's evaluations of the Contractor's Applications for Payment, the Architect will review and certify the amounts due the Contractor and will issue Certificates for Payment in such amounts.

§ 4.2.6 The Architect has authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect will have authority to require inspection or testing of the

Work in accordance with Sections 13.4.2 and 13.4.3, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

§ 4.2.7 The Architect will review and approve, or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data, and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect's action will be taken in accordance with the submittal schedule approved by the Architect or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time in the Architect's professional judgment to permit adequate review. Review of such submittals is not conducted for the purpose of determining the accuracy and completeness of other details such as dimensions and quantities, or for substantiating instructions for installation or performance of equipment or systems, all of which remain the responsibility of the Contractor as required by the Contract Documents. The Architect's review of the Contractor's submittals shall not relieve the Contractor of the obligations under Sections 3.3, 3.5, and 3.12. The Architect's review shall not constitute approval of safety precautions or of any construction means, methods, techniques, sequences, or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

§ 4.2.8 The Architect will prepare Change Orders and Construction Change Directives, and may order minor changes in the Work as provided in Section 7.4. The Architect will investigate and make determinations and recommendations regarding concealed and unknown conditions as provided in Section 3.7.4.

§ 4.2.9 The Architect will conduct inspections to determine the date or dates of Substantial Completion and the date of final completion; issue Certificates of Substantial Completion pursuant to Section 9.8; receive and forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract and assembled by the Contractor pursuant to Section 9.10; and issue a final Certificate for Payment pursuant to Section 9.10.

§ 4.2.10 If the Owner and Architect agree, the Architect will provide one or more Project representatives to assist in carrying out the Architect's responsibilities at the site. The Owner shall notify the Contractor of any change in the duties, responsibilities and limitations of authority of the Project representatives.

§ 4.2.11 The Architect will interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect's response to such requests will be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 4.2.12 Interpretations and decisions of the Architect will be consistent with the intent of, and reasonably inferable from, the Contract Documents and will be in writing or in the form of drawings. When making such interpretations and decisions, the Architect will endeavor to secure faithful performance by both Owner and Contractor, will not show partiality to either, and will not be liable for results of interpretations or decisions rendered in good faith.

§ 4.2.13 The Architect's decisions on matters relating to aesthetic effect will be final if consistent with the intent expressed in the Contract Documents.

§ 4.2.14 The Architect will review and respond to requests for information about the Contract Documents. The Architect's response to such requests will be made in writing within any time limits agreed upon or otherwise with reasonable promptness. If appropriate, the Architect will prepare and issue supplemental Drawings and Specifications in response to the requests for information.

ARTICLE 5 SUBCONTRACTORS

§ 5.1 Definitions

§ 5.1.1 A Subcontractor is a person or entity who has a direct contract with the Contractor to perform a portion of the Work at the site. The term "Subcontractor" is referred to throughout the Contract Documents as if singular in number and means a Subcontractor or an authorized representative of the Subcontractor. The term "Subcontractor" does not include a Separate Contractor or the subcontractors of a Separate Contractor.

§ 5.1.2 A Sub-subcontractor is a person or entity who has a direct or indirect contract with a Subcontractor to perform a portion of the Work at the site. The term "Sub-subcontractor" is referred to throughout the Contract Documents as if singular in number and means a Sub-subcontractor or an authorized representative of the Sub-subcontractor.

§ 5.2 Award of Subcontracts and Other Contracts for Portions of the Work

§ 5.2.1 Unless otherwise stated in the Contract Documents, the Contractor, as soon as practicable after award of the Contract, shall notify the Owner and Architect of the persons or entities proposed for each principal portion of the Work, including those who are to furnish materials or equipment fabricated to a special design. Within 14 days of receipt of the information, the Architect may notify the Contractor whether the Owner or the Architect (1) has reasonable objection to any such proposed person or entity or (2) requires additional time for review. Failure of the Architect to provide notice within the 14-day period shall constitute notice of no reasonable objection.

§ 5.2.2 The Contractor shall not contract with a proposed person or entity to whom the Owner or Architect has made reasonable and timely objection. The Contractor shall not be required to contract with anyone to whom the Contractor has made reasonable objection.

§ 5.2.3 If the Owner or Architect has reasonable objection to a person or entity proposed by the Contractor, the Contractor shall propose another to whom the Owner or Architect has no reasonable objection. If the proposed but rejected Subcontractor was reasonably capable of performing the Work, the Contract Sum and Contract Time shall be increased or decreased by the difference, if any, occasioned by such change, and an appropriate Change Order shall be issued before commencement of the substitute Subcontractor's Work. However, no increase in the Contract Sum or Contract Time shall be allowed for such change unless the Contractor has acted promptly and responsively in submitting names as required.

§ 5.2.4 The Contractor shall not substitute a Subcontractor, person, or entity for one previously selected if the Owner or Architect makes reasonable objection to such substitution.

§ 5.3 Subcontractual Relations

By appropriate written agreement, the Contractor shall require each Subcontractor, to the extent of the Work to be performed by the Subcontractor, to be bound to the Contractor by terms of the Contract Documents, and to assume toward the Contractor all the obligations and responsibilities, including the responsibility for safety of the Subcontractor's Work that the Contractor, by these Contract Documents, assumes toward the Owner and Architect. Each subcontract agreement shall preserve and protect the rights of the Owner and Architect under the Contract Documents with respect to the Work to be performed by the Subcontractor so that subcontracting thereof will not prejudice such rights, and shall allow to the Subcontractor, unless specifically provided otherwise in the subcontract agreement, the benefit of all rights, remedies, and redress against the Contractor that the Contractor, by the Contract Documents, has against the Owner. Where appropriate, the Contractor shall require each Subcontractor to enter into similar agreements with Sub-subcontractors. The Contractor shall make available to each proposed Subcontractor, prior to the execution of the subcontract agreement, copies of the Contract Documents to which the Subcontractor will be bound, and, upon written request of the Subcontractor, identify to the Subcontractor terms and conditions of the proposed subcontract agreement that may be at variance with the Contract Documents. Subcontractors will similarly make copies of applicable portions of such documents available to their respective proposed Sub-subcontractors.

§ 5.4 Contingent Assignment of Subcontracts

§ 5.4.1 Each subcontract agreement for a portion of the Work is assigned by the Contractor to the Owner, provided that

- .1 assignment is effective only after termination of the Contract by the Owner for cause pursuant to Section 14.2 and only for those subcontract agreements that the Owner accepts by notifying the Subcontractor and Contractor; and
- .2 assignment is subject to the prior rights of the surety, if any, obligated under bond relating to the Contract.

When the Owner accepts the assignment of a subcontract agreement, the Owner assumes the Contractor's rights and obligations under the subcontract.

§ 5.4.2 Upon such assignment, if the Work has been suspended for more than 30 days, the Subcontractor's compensation shall be equitably adjusted for increases in cost resulting from the suspension.

§ 5.4.3 Upon assignment to the Owner under this Section 5.4, the Owner may further assign the subcontract to a successor contractor or other entity. If the Owner assigns the subcontract to a successor contractor or other entity, the Owner shall nevertheless remain legally responsible for all of the successor contractor's obligations under the subcontract.

ARTICLE 6 CONSTRUCTION BY OWNER OR BY SEPARATE CONTRACTORS

§ 6.1 Owner's Right to Perform Construction and to Award Separate Contracts

§ 6.1.1 The term "Separate Contractor(s)" shall mean other contractors retained by the Owner under separate agreements. The Owner reserves the right to perform construction or operations related to the Project with the Owner's own forces, and with Separate Contractors retained under Conditions of the Contract substantially similar to those of this Contract, including those provisions of the Conditions of the Contract related to insurance and waiver of subrogation.

§ 6.1.2 When separate contracts are awarded for different portions of the Project or other construction or operations on the site, the term "Contractor" in the Contract Documents in each case shall mean the Contractor who executes each separate Owner-Contractor Agreement.

§ 6.1.3 The Owner shall provide for coordination of the activities of the Owner's own forces and of each Separate Contractor with the Work of the Contractor, who shall cooperate with them. The Contractor shall participate with any Separate Contractors and the Owner in reviewing their construction schedules. The Contractor shall make any revisions to its construction schedule deemed necessary after a joint review and mutual agreement. The construction schedules shall then constitute the schedules to be used by the Contractor, Separate Contractors, and the Owner until subsequently revised.

§ 6.1.4 Unless otherwise provided in the Contract Documents, when the Owner performs construction or operations related to the Project with the Owner's own forces or with Separate Contractors, the Owner or its Separate Contractors shall have the same obligations and rights that the Contractor has under the Conditions of the Contract, including, without excluding others, those stated in Article 3, this Article 6, and Articles 10, 11, and 12.

§ 6.2 Mutual Responsibility

§ 6.2.1 The Contractor shall afford the Owner and Separate Contractors reasonable opportunity for introduction and storage of their materials and equipment and performance of their activities, and shall connect and coordinate the Contractor's construction and operations with theirs as required by the Contract Documents.

§ 6.2.2 If part of the Contractor's Work depends for proper execution or results upon construction or operations by the Owner or a Separate Contractor, the Contractor shall, prior to proceeding with that portion of the Work, promptly notify the Architect of apparent discrepancies or defects in the construction or operations by the Owner or Separate Contractor that would render it unsuitable for proper execution and results of the Contractor's Work. Failure of the Contractor to notify the Architect of apparent discrepancies or defects prior to proceeding with the Work shall constitute an acknowledgment that the Owner's or Separate Contractor's completed or partially completed construction is fit and proper to receive the Contractor's Work. The Contractor shall not be responsible for discrepancies or defects in the construction or operations by the Owner or Separate Contractor that are not apparent.

§ 6.2.3 The Contractor shall reimburse the Owner for costs the Owner incurs that are payable to a Separate Contractor because of the Contractor's delays, improperly timed activities or defective construction. The Owner shall be responsible to the Contractor for costs the Contractor incurs because of a Separate Contractor's delays, improperly timed activities, damage to the Work or defective construction.

§ 6.2.4 The Contractor shall promptly remedy damage that the Contractor wrongfully causes to completed or partially completed construction or to property of the Owner or Separate Contractor as provided in Section 10.2.5.

§ 6.2.5 The Owner and each Separate Contractor shall have the same responsibilities for cutting and patching as are described for the Contractor in Section 3.14.

§ 6.3 Owner's Right to Clean Up

If a dispute arises among the Contractor, Separate Contractors, and the Owner as to the responsibility under their respective contracts for maintaining the premises and surrounding area free from waste materials and rubbish, the Owner may clean up and the Architect will allocate the cost among those responsible.

ARTICLE 7 CHANGES IN THE WORK

§ 7.1 General

§ 7.1.1 Changes in the Work may be accomplished after execution of the Contract, and without invalidating the Contract, by Change Order, Construction Change Directive or order for a minor change in the Work, subject to the limitations stated in this Article 7 and elsewhere in the Contract Documents.

§ 7.1.2 A Change Order shall be based upon agreement among the Owner, Contractor, and Architect. A Construction Change Directive requires agreement by the Owner and Architect and may or may not be agreed to by the Contractor. An order for a minor change in the Work may be issued by the Architect alone.

§ 7.1.3 Changes in the Work shall be performed under applicable provisions of the Contract Documents. The Contractor shall proceed promptly with changes in the Work, unless otherwise provided in the Change Order, Construction Change Directive, or order for a minor change in the Work.

§ 7.2 Change Orders

§ 7.2.1 A Change Order is a written instrument prepared by the Architect and signed by the Owner, Contractor, and Architect stating their agreement upon all of the following:

- .1 The change in the Work;
- .2 The amount of the adjustment, if any, in the Contract Sum; and
- .3 The extent of the adjustment, if any, in the Contract Time.

§ 7.3 Construction Change Directives

§ 7.3.1 A Construction Change Directive is a written order prepared by the Architect and signed by the Owner and Architect, directing a change in the Work prior to agreement on adjustment, if any, in the Contract Sum or Contract Time, or both. The Owner may by Construction Change Directive, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions, or other revisions, the Contract Sum and Contract Time being adjusted accordingly.

§ 7.3.2 A Construction Change Directive shall be used in the absence of total agreement on the terms of a Change Order.

§ 7.3.3 If the Construction Change Directive provides for an adjustment to the Contract Sum, the adjustment shall be based on one of the following methods:

- .1 Mutual acceptance of a lump sum properly itemized and supported by sufficient substantiating data to permit evaluation;
- .2 Unit prices stated in the Contract Documents or subsequently agreed upon;
- .3 Cost to be determined in a manner agreed upon by the parties and a mutually acceptable fixed or percentage fee; or
- .4 As provided in Section 7.3.4.

§ 7.3.4 If the Contractor does not respond promptly or disagrees with the method for adjustment in the Contract Sum, the Architect shall determine the adjustment on the basis of reasonable expenditures and savings of those performing the Work attributable to the change, including, in case of an increase in the Contract Sum, an amount for overhead and profit as set forth in the Agreement, or if no such amount is set forth in the Agreement, a reasonable amount. In such case, and also under Section 7.3.3.3, the Contractor shall keep and present, in such form as the Architect may prescribe, an itemized accounting together with appropriate supporting data. Unless otherwise provided in the Contract Documents, costs for the purposes of this Section 7.3.4 shall be limited to the following:

- .1 Costs of labor, including applicable payroll taxes, fringe benefits required by agreement or custom, workers' compensation insurance, and other employee costs approved by the Architect;
- .2 Costs of materials, supplies, and equipment, including cost of transportation, whether incorporated or consumed;

- .3 Rental costs of machinery and equipment, exclusive of hand tools, whether rented from the Contractor or others;
- .4 Costs of premiums for all bonds and insurance, permit fees, and sales, use, or similar taxes, directly related to the change; and
- .5 Costs of supervision and field office personnel directly attributable to the change.

§ 7.3.5 If the Contractor disagrees with the adjustment in the Contract Time, the Contractor may make a Claim in accordance with applicable provisions of Article 15.

§ 7.3.6 Upon receipt of a Construction Change Directive, the Contractor shall promptly proceed with the change in the Work involved and advise the Architect of the Contractor's agreement or disagreement with the method, if any, provided in the Construction Change Directive for determining the proposed adjustment in the Contract Sum or Contract Time.

§ 7.3.7 A Construction Change Directive signed by the Contractor indicates the Contractor's agreement therewith, including adjustment in Contract Sum and Contract Time or the method for determining them. Such agreement shall be effective immediately and shall be recorded as a Change Order.

§ 7.3.8 The amount of credit to be allowed by the Contractor to the Owner for a deletion or change that results in a net decrease in the Contract Sum shall be actual net cost as confirmed by the Architect. When both additions and credits covering related Work or substitutions are involved in a change, the allowance for overhead and profit shall be figured on the basis of net increase, if any, with respect to that change.

§ 7.3.9 Pending final determination of the total cost of a Construction Change Directive to the Owner, the Contractor may request payment for Work completed under the Construction Change Directive in Applications for Payment. The Architect will make an interim determination for purposes of monthly certification for payment for those costs and certify for payment the amount that the Architect determines, in the Architect's professional judgment, to be reasonably justified. The Architect's interim determination of cost shall adjust the Contract Sum on the same basis as a Change Order, subject to the right of either party to disagree and assert a Claim in accordance with Article 15.

§ 7.3.10 When the Owner and Contractor agree with a determination made by the Architect concerning the adjustments in the Contract Sum and Contract Time, or otherwise reach agreement upon the adjustments, such agreement shall be effective immediately and the Architect will prepare a Change Order. Change Orders may be issued for all or any part of a Construction Change Directive.

§ 7.4 Minor Changes in the Work

The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. The Architect's order for minor changes shall be in writing. If the Contractor believes that the proposed minor change in the Work will affect the Contract Sum or Contract Time, the Contractor shall notify the Architect and shall not proceed to implement the change in the Work. If the Contractor performs the Work set forth in the Architect's order for a minor change without prior notice to the Architect that such change will affect the Contract Sum or Contract Time, the Contractor waives any adjustment to the Contract Sum or extension of the Contract Time.

ARTICLE 8 TIME

§ 8.1 Definitions

§ 8.1.1 Unless otherwise provided, Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work.

§ 8.1.2 The date of commencement of the Work is the date established in the Agreement.

§ 8.1.3 The date of Substantial Completion is the date certified by the Architect in accordance with Section 9.8.

§ 8.1.4 The term "day" as used in the Contract Documents shall mean calendar day unless otherwise specifically defined.

§ 8.2 Progress and Completion

§ 8.2.1 Time limits stated in the Contract Documents are of the essence of the Contract. By executing the Agreement, the Contractor confirms that the Contract Time is a reasonable period for performing the Work.

§ 8.2.2 The Contractor shall not knowingly, except by agreement or instruction of the Owner in writing, commence the Work prior to the effective date of insurance required to be furnished by the Contractor and Owner.

§ 8.2.3 The Contractor shall proceed expeditiously with adequate forces and shall achieve Substantial Completion within the Contract Time.

§ 8.3 Delays and Extensions of Time

§ 8.3.1 If the Contractor is delayed at any time in the commencement or progress of the Work by (1) an act or neglect of the Owner or Architect, of an employee of either, or of a Separate Contractor; (2) by changes ordered in the Work; (3) by labor disputes, fire, unusual delay in deliveries, unavoidable casualties, adverse weather conditions documented in accordance with Section 15.1.6.2, or other causes beyond the Contractor's control; (4) by delay authorized by the Owner pending mediation and binding dispute resolution; or (5) by other causes that the Contractor asserts, and the Architect determines, justify delay, then the Contract Time shall be extended for such reasonable time as the Architect may determine.

§ 8.3.2 Claims relating to time shall be made in accordance with applicable provisions of Article 15.

§ 8.3.3 This Section 8.3 does not preclude recovery of damages for delay by either party under other provisions of the Contract Documents.

ARTICLE 9 PAYMENTS AND COMPLETION

§ 9.1 Contract Sum

§ 9.1.1 The Contract Sum is stated in the Agreement and, including authorized adjustments, is the total amount payable by the Owner to the Contractor for performance of the Work under the Contract Documents.

§ 9.1.2 If unit prices are stated in the Contract Documents or subsequently agreed upon, and if quantities originally contemplated are materially changed so that application of such unit prices to the actual quantities causes substantial inequity to the Owner or Contractor, the applicable unit prices shall be equitably adjusted.

§ 9.2 Schedule of Values

Where the Contract is based on a stipulated sum or Guaranteed Maximum Price, the Contractor shall submit a schedule of values to the Architect before the first Application for Payment, allocating the entire Contract Sum to the various portions of the Work. The schedule of values shall be prepared in the form, and supported by the data to substantiate its accuracy, required by the Architect. This schedule, unless objected to by the Architect, shall be used as a basis for reviewing the Contractor's Applications for Payment. Any changes to the schedule of values shall be submitted to the Architect and supported by such data to substantiate its accuracy as the Architect may require, and unless objected to by the Architect, shall be used as a basis for reviewing the Contractor's subsequent Applications for Payment.

§ 9.3 Applications for Payment

§ 9.3.1 At least ten days before the date established for each progress payment, the Contractor shall submit to the Architect an itemized Application for Payment prepared in accordance with the schedule of values, if required under Section 9.2, for completed portions of the Work. The application shall be notarized, if required, and supported by all data substantiating the Contractor's right to payment that the Owner or Architect require, such as copies of requisitions, and releases and waivers of liens from Subcontractors and suppliers, and shall reflect retainage if provided for in the Contract Documents.

§ 9.3.1.1 As provided in Section 7.3.9, such applications may include requests for payment on account of changes in the Work that have been properly authorized by Construction Change Directives, or by interim determinations of the Architect, but not yet included in Change Orders.

§ 9.3.1.2 Applications for Payment shall not include requests for payment for portions of the Work for which the Contractor does not intend to pay a Subcontractor or supplier, unless such Work has been performed by others whom the Contractor intends to pay.

§ 9.3.2 Unless otherwise provided in the Contract Documents, payments shall be made on account of materials and equipment delivered and suitably stored at the site for subsequent incorporation in the Work. If approved in advance by the Owner, payment may similarly be made for materials and equipment suitably stored off the site at a location agreed upon in writing. Payment for materials and equipment stored on or off the site shall be conditioned upon compliance by the Contractor with procedures satisfactory to the Owner to establish the Owner's title to such materials and equipment or otherwise protect the Owner's interest, and shall include the costs of applicable insurance, storage, and transportation to the site, for such materials and equipment stored off the site.

§ 9.3.3 The Contractor warrants that title to all Work covered by an Application for Payment will pass to the Owner no later than the time of payment. The Contractor further warrants that upon submittal of an Application for Payment all Work for which Certificates for Payment have been previously issued and payments received from the Owner shall, to the best of the Contractor's knowledge, information, and belief, be free and clear of liens, claims, security interests, or encumbrances, in favor of the Contractor, Subcontractors, suppliers, or other persons or entities that provided labor, materials, and equipment relating to the Work.

§ 9.4 Certificates for Payment

§ 9.4.1 The Architect will, within seven days after receipt of the Contractor's Application for Payment, either (1) issue to the Owner a Certificate for Payment in the full amount of the Application for Payment, with a copy to the Contractor; or (2) issue to the Owner a Certificate for Payment for such amount as the Architect determines is properly due, and notify the Contractor and Owner of the Architect's reasons for withholding certification in part as provided in Section 9.5.1; or (3) withhold certification of the entire Application for Payment, and notify the Contractor and Owner of the Architect's reason for withholding certification in whole as provided in Section 9.5.1.

§ 9.4.2 The issuance of a Certificate for Payment will constitute a representation by the Architect to the Owner, based on the Architect's evaluation of the Work and the data in the Application for Payment, that, to the best of the Architect's knowledge, information, and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, to results of subsequent tests and inspections, to correction of minor deviations from the Contract Documents prior to completion, and to specific qualifications expressed by the Architect. However, the issuance of a Certificate for Payment will not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work; (2) reviewed construction means, methods, techniques, sequences, or procedures; (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment; or (4) made examination to ascertain how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 9.5 Decisions to Withhold Certification

§ 9.5.1 The Architect may withhold a Certificate for Payment in whole or in part, to the extent reasonably necessary to protect the Owner, if in the Architect's opinion the representations to the Owner required by Section 9.4.2 cannot be made. If the Architect is unable to certify payment in the amount of the Application, the Architect will notify the Contractor and Owner as provided in Section 9.4.1. If the Contractor and Architect cannot agree on a revised amount, the Architect will promptly issue a Certificate for Payment for the amount for which the Architect is able to make such representations to the Owner. The Architect may also withhold a Certificate for Payment or, because of subsequently discovered evidence, may nullify the whole or a part of a Certificate for Payment previously issued, to such extent as may be necessary in the Architect's opinion to protect the Owner from loss for which the Contractor is responsible, including loss resulting from acts and omissions described in Section 3.3.2, because of

- .1 defective Work not remedied;
- .2 third party claims filed or reasonable evidence indicating probable filing of such claims, unless security acceptable to the Owner is provided by the Contractor;
- .3 failure of the Contractor to make payments properly to Subcontractors or suppliers for labor, materials or equipment;
- .4 reasonable evidence that the Work cannot be completed for the unpaid balance of the Contract Sum;

- .5 damage to the Owner or a Separate Contractor;
- .6 reasonable evidence that the Work will not be completed within the Contract Time, and that the unpaid balance would not be adequate to cover actual or liquidated damages for the anticipated delay; or
- .7 repeated failure to carry out the Work in accordance with the Contract Documents.

§ 9.5.2 When either party disputes the Architect's decision regarding a Certificate for Payment under Section 9.5.1, in whole or in part, that party may submit a Claim in accordance with Article 15.

§ 9.5.3 When the reasons for withholding certification are removed, certification will be made for amounts previously withheld.

§ 9.5.4 If the Architect withholds certification for payment under Section 9.5.1.3, the Owner may, at its sole option, issue joint checks to the Contractor and to any Subcontractor or supplier to whom the Contractor failed to make payment for Work properly performed or material or equipment suitably delivered. If the Owner makes payments by joint check, the Owner shall notify the Architect and the Contractor shall reflect such payment on its next Application for Payment.

§ 9.6 Progress Payments

§ 9.6.1 After the Architect has issued a Certificate for Payment, the Owner shall make payment in the manner and within the time provided in the Contract Documents, and shall so notify the Architect.

§ 9.6.2 The Contractor shall pay each Subcontractor, no later than seven days after receipt of payment from the Owner, the amount to which the Subcontractor is entitled, reflecting percentages actually retained from payments to the Contractor on account of the Subcontractor's portion of the Work. The Contractor shall, by appropriate agreement with each Subcontractor, require each Subcontractor to make payments to Sub-subcontractors in a similar manner.

§ 9.6.3 The Architect will, on request, furnish to a Subcontractor, if practicable, information regarding percentages of completion or amounts applied for by the Contractor and action taken thereon by the Architect and Owner on account of portions of the Work done by such Subcontractor.

§ 9.6.4 The Owner has the right to request written evidence from the Contractor that the Contractor has properly paid Subcontractors and suppliers amounts paid by the Owner to the Contractor for subcontracted Work. If the Contractor fails to furnish such evidence within seven days, the Owner shall have the right to contact Subcontractors and suppliers to ascertain whether they have been properly paid. Neither the Owner nor Architect shall have an obligation to pay, or to see to the payment of money to, a Subcontractor or supplier, except as may otherwise be required by law.

§ 9.6.5 The Contractor's payments to suppliers shall be treated in a manner similar to that provided in Sections 9.6.2, 9.6.3 and 9.6.4.

§ 9.6.6 A Certificate for Payment, a progress payment, or partial or entire use or occupancy of the Project by the Owner shall not constitute acceptance of Work not in accordance with the Contract Documents.

§ 9.6.7 Unless the Contractor provides the Owner with a payment bond in the full penal sum of the Contract Sum, payments received by the Contractor for Work properly performed by Subcontractors or provided by suppliers shall be held by the Contractor for those Subcontractors or suppliers who performed Work or furnished materials, or both, under contract with the Contractor for which payment was made by the Owner. Nothing contained herein shall require money to be placed in a separate account and not commingled with money of the Contractor, create any fiduciary liability or tort liability on the part of the Contractor for breach of trust, or entitle any person or entity to an award of punitive damages against the Contractor for breach of the requirements of this provision.

§ 9.6.8 Provided the Owner has fulfilled its payment obligations under the Contract Documents, the Contractor shall defend and indemnify the Owner from all loss, liability, damage or expense, including reasonable attorney's fees and litigation expenses, arising out of any lien claim or other claim for payment by any Subcontractor or supplier of any tier. Upon receipt of notice of a lien claim or other claim for payment, the Owner shall notify the Contractor. If approved by the applicable court, when required, the Contractor may substitute a surety bond for the property against which the lien or other claim for payment has been asserted.

§ 9.7 Failure of Payment

If the Architect does not issue a Certificate for Payment, through no fault of the Contractor, within seven days after receipt of the Contractor's Application for Payment, or if the Owner does not pay the Contractor within seven days after the date established in the Contract Documents, the amount certified by the Architect or awarded by binding dispute resolution, then the Contractor may, upon seven additional days' notice to the Owner and Architect, stop the Work until payment of the amount owing has been received. The Contract Time shall be extended appropriately and the Contract Sum shall be increased by the amount of the Contractor's reasonable costs of shutdown, delay and start-up, plus interest as provided for in the Contract Documents.

§ 9.8 Substantial Completion

§ 9.8.1 Substantial Completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use.

§ 9.8.2 When the Contractor considers that the Work, or a portion thereof which the Owner agrees to accept separately, is substantially complete, the Contractor shall prepare and submit to the Architect a comprehensive list of items to be completed or corrected prior to final payment. Failure to include an item on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents.

§ 9.8.3 Upon receipt of the Contractor's list, the Architect will make an inspection to determine whether the Work or designated portion thereof is substantially complete. If the Architect's inspection discloses any item, whether or not included on the Contractor's list, which is not sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work or designated portion thereof for its intended use, the Contractor shall, before issuance of the Certificate of Substantial Completion, complete or correct such item upon notification by the Architect. In such case, the Contractor shall then submit a request for another inspection by the Architect to determine Substantial Completion.

§ 9.8.4 When the Work or designated portion thereof is substantially complete, the Architect will prepare a Certificate of Substantial Completion that shall establish the date of Substantial Completion; establish responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work and insurance; and fix the time within which the Contractor shall finish all items on the list accompanying the Certificate. Warranties required by the Contract Documents shall commence on the date of Substantial Completion of the Work or designated portion thereof unless otherwise provided in the Certificate of Substantial Completion.

§ 9.8.5 The Certificate of Substantial Completion shall be submitted to the Owner and Contractor for their written acceptance of responsibilities assigned to them in the Certificate. Upon such acceptance, and consent of surety if any, the Owner shall make payment of retainage applying to the Work or designated portion thereof. Such payment shall be adjusted for Work that is incomplete or not in accordance with the requirements of the Contract Documents.

§ 9.9 Partial Occupancy or Use

§ 9.9.1 The Owner may occupy or use any completed or partially completed portion of the Work at any stage when such portion is designated by separate agreement with the Contractor, provided such occupancy or use is consented to by the insurer and authorized by public authorities having jurisdiction over the Project. Such partial occupancy or use may commence whether or not the portion is substantially complete, provided the Owner and Contractor have accepted in writing the responsibilities assigned to each of them for payments, retainage, if any, security, maintenance, heat, utilities, damage to the Work and insurance, and have agreed in writing concerning the period for correction of the Work and commencement of warranties required by the Contract Documents. When the Contractor considers a portion substantially complete, the Contractor shall prepare and submit a list to the Architect as provided under Section 9.8.2. Consent of the Contractor to partial occupancy or use shall not be unreasonably withheld. The stage of the progress of the Work shall be determined by written agreement between the Owner and Contractor or, if no agreement is reached, by decision of the Architect.

§ 9.9.2 Immediately prior to such partial occupancy or use, the Owner, Contractor, and Architect shall jointly inspect the area to be occupied or portion of the Work to be used in order to determine and record the condition of the Work.

§ 9.9.3 Unless otherwise agreed upon, partial occupancy or use of a portion or portions of the Work shall not constitute acceptance of Work not complying with the requirements of the Contract Documents.

§ 9.10 Final Completion and Final Payment

§ 9.10.1 Upon receipt of the Contractor's notice that the Work is ready for final inspection and acceptance and upon receipt of a final Application for Payment, the Architect will promptly make such inspection. When the Architect finds the Work acceptable under the Contract Documents and the Contract fully performed, the Architect will promptly issue a final Certificate for Payment stating that to the best of the Architect's knowledge, information and belief, and on the basis of the Architect's on-site visits and inspections, the Work has been completed in accordance with the Contract Documents and that the entire balance found to be due the Contractor and noted in the final Certificate is due and payable. The Architect's final Certificate for Payment will constitute a further representation that conditions listed in Section 9.10.2 as precedent to the Contractor's being entitled to final payment have been fulfilled.

§ 9.10.2 Neither final payment nor any remaining retained percentage shall become due until the Contractor submits to the Architect (1) an affidavit that payrolls, bills for materials and equipment, and other indebtedness connected with the Work for which the Owner or the Owner's property might be responsible or encumbered (less amounts withheld by Owner) have been paid or otherwise satisfied, (2) a certificate evidencing that insurance required by the Contract Documents to remain in force after final payment is currently in effect, (3) a written statement that the Contractor knows of no reason that the insurance will not be renewable to cover the period required by the Contract Documents, (4) consent of surety, if any, to final payment, (5) documentation of any special warranties, such as manufacturers' warranties or specific Subcontractor warranties, and (6) if required by the Owner, other data establishing payment or satisfaction of obligations, such as receipts and releases and waivers of liens, claims, security interests, or encumbrances arising out of the Contract, to the extent and in such form as may be designated by the Owner. If a Subcontractor refuses to furnish a release or waiver required by the Owner, the Contractor may furnish a bond satisfactory to the Owner to indemnify the Owner against such lien, claim, security interest, or encumbrance. If a lien, claim, security interest, or encumbrance remains unsatisfied after payments are made, the Contractor shall refund to the Owner all money that the Owner may be compelled to pay in discharging the lien, claim, security interest, or encumbrance, including all costs and reasonable attorneys' fees.

§ 9.10.3 If, after Substantial Completion of the Work, final completion thereof is materially delayed through no fault of the Contractor or by issuance of Change Orders affecting final completion, and the Architect so confirms, the Owner shall, upon application by the Contractor and certification by the Architect, and without terminating the Contract, make payment of the balance due for that portion of the Work fully completed, corrected, and accepted. If the remaining balance for Work not fully completed or corrected is less than retainage stipulated in the Contract Documents, and if bonds have been furnished, the written consent of the surety to payment of the balance due for that portion of the Work fully completed and accepted shall be submitted by the Contractor to the Architect prior to certification of such payment. Such payment shall be made under terms and conditions governing final payment, except that it shall not constitute a waiver of Claims.

§ 9.10.4 The making of final payment shall constitute a waiver of Claims by the Owner except those arising from

- .1 liens, Claims, security interests, or encumbrances arising out of the Contract and unsettled;
- .2 failure of the Work to comply with the requirements of the Contract Documents;
- .3 terms of special warranties required by the Contract Documents; or
- .4 audits performed by the Owner, if permitted by the Contract Documents, after final payment.

§ 9.10.5 Acceptance of final payment by the Contractor, a Subcontractor, or a supplier, shall constitute a waiver of claims by that payee except those previously made in writing and identified by that payee as unsettled at the time of final Application for Payment.

ARTICLE 10 PROTECTION OF PERSONS AND PROPERTY

§ 10.1 Safety Precautions and Programs

The Contractor shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the performance of the Contract.

§ 10.2 Safety of Persons and Property

§ 10.2.1 The Contractor shall take reasonable precautions for safety of, and shall provide reasonable protection to prevent damage, injury, or loss to

- .1 employees on the Work and other persons who may be affected thereby;

- .2 the Work and materials and equipment to be incorporated therein, whether in storage on or off the site, under care, custody, or control of the Contractor, a Subcontractor, or a Sub-subcontractor; and
- .3 other property at the site or adjacent thereto, such as trees, shrubs, lawns, walks, pavements, roadways, structures, and utilities not designated for removal, relocation, or replacement in the course of construction.

§ 10.2.2 The Contractor shall comply with, and give notices required by applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities, bearing on safety of persons or property or their protection from damage, injury, or loss.

§ 10.2.3 The Contractor shall implement, erect, and maintain, as required by existing conditions and performance of the Contract, reasonable safeguards for safety and protection, including posting danger signs and other warnings against hazards; promulgating safety regulations; and notifying the owners and users of adjacent sites and utilities of the safeguards.

§ 10.2.4 When use or storage of explosives or other hazardous materials or equipment, or unusual methods are necessary for execution of the Work, the Contractor shall exercise utmost care and carry on such activities under supervision of properly qualified personnel.

§ 10.2.5 The Contractor shall promptly remedy damage and loss (other than damage or loss insured under property insurance required by the Contract Documents) to property referred to in Sections 10.2.1.2 and 10.2.1.3 caused in whole or in part by the Contractor, a Subcontractor, a Sub-subcontractor, or anyone directly or indirectly employed by any of them, or by anyone for whose acts they may be liable and for which the Contractor is responsible under Sections 10.2.1.2 and 10.2.1.3. The Contractor may make a Claim for the cost to remedy the damage or loss to the extent such damage or loss is attributable to acts or omissions of the Owner or Architect or anyone directly or indirectly employed by either of them, or by anyone for whose acts either of them may be liable, and not attributable to the fault or negligence of the Contractor. The foregoing obligations of the Contractor are in addition to the Contractor's obligations under Section 3.18.

§ 10.2.6 The Contractor shall designate a responsible member of the Contractor's organization at the site whose duty shall be the prevention of accidents. This person shall be the Contractor's superintendent unless otherwise designated by the Contractor in writing to the Owner and Architect.

§ 10.2.7 The Contractor shall not permit any part of the construction or site to be loaded so as to cause damage or create an unsafe condition.

§ 10.2.8 Injury or Damage to Person or Property

If either party suffers injury or damage to person or property because of an act or omission of the other party, or of others for whose acts such party is legally responsible, notice of the injury or damage, whether or not insured, shall be given to the other party within a reasonable time not exceeding 21 days after discovery. The notice shall provide sufficient detail to enable the other party to investigate the matter.

§ 10.3 Hazardous Materials and Substances

§ 10.3.1 The Contractor is responsible for compliance with any requirements included in the Contract Documents regarding hazardous materials or substances. If the Contractor encounters a hazardous material or substance not addressed in the Contract Documents and if reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including but not limited to asbestos or polychlorinated biphenyl (PCB), encountered on the site by the Contractor, the Contractor shall, upon recognizing the condition, immediately stop Work in the affected area and notify the Owner and Architect of the condition.

§ 10.3.2 Upon receipt of the Contractor's notice, the Owner shall obtain the services of a licensed laboratory to verify the presence or absence of the material or substance reported by the Contractor and, in the event such material or substance is found to be present, to cause it to be rendered harmless. Unless otherwise required by the Contract Documents, the Owner shall furnish in writing to the Contractor and Architect the names and qualifications of persons or entities who are to perform tests verifying the presence or absence of the material or substance or who are to perform the task of removal or safe containment of the material or substance. The Contractor and the Architect will promptly reply to the Owner in writing stating whether or not either has reasonable objection to the persons or entities

proposed by the Owner. If either the Contractor or Architect has an objection to a person or entity proposed by the Owner, the Owner shall propose another to whom the Contractor and the Architect have no reasonable objection. When the material or substance has been rendered harmless, Work in the affected area shall resume upon written agreement of the Owner and Contractor. By Change Order, the Contract Time shall be extended appropriately and the Contract Sum shall be increased by the amount of the Contractor's reasonable additional costs of shutdown, delay, and start-up.

§ 10.3.3 To the fullest extent permitted by law, the Owner shall indemnify and hold harmless the Contractor, Subcontractors, Architect, Architect's consultants, and agents and employees of any of them from and against claims, damages, losses, and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of the Work in the affected area if in fact the material or substance presents the risk of bodily injury or death as described in Section 10.3.1 and has not been rendered harmless, provided that such claim, damage, loss, or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself), except to the extent that such damage, loss, or expense is due to the fault or negligence of the party seeking indemnity.

§ 10.3.4 The Owner shall not be responsible under this Section 10.3 for hazardous materials or substances the Contractor brings to the site unless such materials or substances are required by the Contract Documents. The Owner shall be responsible for hazardous materials or substances required by the Contract Documents, except to the extent of the Contractor's fault or negligence in the use and handling of such materials or substances.

§ 10.3.5 The Contractor shall reimburse the Owner for the cost and expense the Owner incurs (1) for remediation of hazardous materials or substances the Contractor brings to the site and negligently handles, or (2) where the Contractor fails to perform its obligations under Section 10.3.1, except to the extent that the cost and expense are due to the Owner's fault or negligence.

§ 10.3.6 If, without negligence on the part of the Contractor, the Contractor is held liable by a government agency for the cost of remediation of a hazardous material or substance solely by reason of performing Work as required by the Contract Documents, the Owner shall reimburse the Contractor for all cost and expense thereby incurred.

§ 10.4 Emergencies

In an emergency affecting safety of persons or property, the Contractor shall act, at the Contractor's discretion, to prevent threatened damage, injury, or loss. Additional compensation or extension of time claimed by the Contractor on account of an emergency shall be determined as provided in Article 15 and Article 7.

ARTICLE 11 INSURANCE AND BONDS

§ 11.1 Contractor's Insurance and Bonds

§ 11.1.1 The Contractor shall purchase and maintain insurance of the types and limits of liability, containing the endorsements, and subject to the terms and conditions, as described in the Agreement or elsewhere in the Contract Documents. The Contractor shall purchase and maintain the required insurance from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located. The Owner, Architect, and Architect's consultants shall be named as additional insureds under the Contractor's commercial general liability policy or as otherwise described in the Contract Documents.

§ 11.1.2 The Contractor shall provide surety bonds of the types, for such penal sums, and subject to such terms and conditions as required by the Contract Documents. The Contractor shall purchase and maintain the required bonds from a company or companies lawfully authorized to issue surety bonds in the jurisdiction where the Project is located.

§ 11.1.3 Upon the request of any person or entity appearing to be a potential beneficiary of bonds covering payment of obligations arising under the Contract, the Contractor shall promptly furnish a copy of the bonds or shall authorize a copy to be furnished.

§ 11.1.4 Notice of Cancellation or Expiration of Contractor's Required Insurance. Within three (3) business days of the date the Contractor becomes aware of an impending or actual cancellation or expiration of any insurance required by the Contract Documents, the Contractor shall provide notice to the Owner of such impending or actual cancellation or expiration. Upon receipt of notice from the Contractor, the Owner shall, unless the lapse in coverage arises from an act or omission of the Owner, have the right to stop the Work until the lapse in coverage has been cured by the

procurement of replacement coverage by the Contractor. The furnishing of notice by the Contractor shall not relieve the Contractor of any contractual obligation to provide any required coverage.

§ 11.2 Owner's Insurance

§ 11.2.1 The Owner shall purchase and maintain insurance of the types and limits of liability, containing the endorsements, and subject to the terms and conditions, as described in the Agreement or elsewhere in the Contract Documents. The Owner shall purchase and maintain the required insurance from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located.

§ 11.2.2 Failure to Purchase Required Property Insurance. If the Owner fails to purchase and maintain the required property insurance, with all of the coverages and in the amounts described in the Agreement or elsewhere in the Contract Documents, the Owner shall inform the Contractor in writing prior to commencement of the Work. Upon receipt of notice from the Owner, the Contractor may delay commencement of the Work and may obtain insurance that will protect the interests of the Contractor, Subcontractors, and Sub-Subcontractors in the Work. When the failure to provide coverage has been cured or resolved, the Contract Sum and Contract Time shall be equitably adjusted. In the event the Owner fails to procure coverage, the Owner waives all rights against the Contractor, Subcontractors, and Sub-subcontractors to the extent the loss to the Owner would have been covered by the insurance to have been procured by the Owner. The cost of the insurance shall be charged to the Owner by a Change Order. If the Owner does not provide written notice, and the Contractor is damaged by the failure or neglect of the Owner to purchase or maintain the required insurance, the Owner shall reimburse the Contractor for all reasonable costs and damages attributable thereto.

§ 11.2.3 Notice of Cancellation or Expiration of Owner's Required Property Insurance. Within three (3) business days of the date the Owner becomes aware of an impending or actual cancellation or expiration of any property insurance required by the Contract Documents, the Owner shall provide notice to the Contractor of such impending or actual cancellation or expiration. Unless the lapse in coverage arises from an act or omission of the Contractor: (1) the Contractor, upon receipt of notice from the Owner, shall have the right to stop the Work until the lapse in coverage has been cured by the procurement of replacement coverage by either the Owner or the Contractor; (2) the Contract Time and Contract Sum shall be equitably adjusted; and (3) the Owner waives all rights against the Contractor, Subcontractors, and Sub-subcontractors to the extent any loss to the Owner would have been covered by the insurance had it not expired or been cancelled. If the Contractor purchases replacement coverage, the cost of the insurance shall be charged to the Owner by an appropriate Change Order. The furnishing of notice by the Owner shall not relieve the Owner of any contractual obligation to provide required insurance.

§ 11.3 Waivers of Subrogation

§ 11.3.1 The Owner and Contractor waive all rights against (1) each other and any of their subcontractors, sub-subcontractors, agents, and employees, each of the other; (2) the Architect and Architect's consultants; and (3) Separate Contractors, if any, and any of their subcontractors, sub-subcontractors, agents, and employees, for damages caused by fire, or other causes of loss, to the extent those losses are covered by property insurance required by the Agreement or other property insurance applicable to the Project, except such rights as they have to proceeds of such insurance. The Owner or Contractor, as appropriate, shall require similar written waivers in favor of the individuals and entities identified above from the Architect, Architect's consultants, Separate Contractors, subcontractors, and sub-subcontractors. The policies of insurance purchased and maintained by each person or entity agreeing to waive claims pursuant to this section 11.3.1 shall not prohibit this waiver of subrogation. This waiver of subrogation shall be effective as to a person or entity (1) even though that person or entity would otherwise have a duty of indemnification, contractual or otherwise, (2) even though that person or entity did not pay the insurance premium directly or indirectly, or (3) whether or not the person or entity had an insurable interest in the damaged property.

§ 11.3.2 If during the Project construction period the Owner insures properties, real or personal or both, at or adjacent to the site by property insurance under policies separate from those insuring the Project, or if after final payment property insurance is to be provided on the completed Project through a policy or policies other than those insuring the Project during the construction period, to the extent permissible by such policies, the Owner waives all rights in accordance with the terms of Section 11.3.1 for damages caused by fire or other causes of loss covered by this separate property insurance.

§ 11.4 Loss of Use, Business Interruption, and Delay in Completion Insurance

The Owner, at the Owner's option, may purchase and maintain insurance that will protect the Owner against loss of use of the Owner's property, or the inability to conduct normal operations, due to fire or other causes of loss. The Owner waives all rights of action against the Contractor and Architect for loss of use of the Owner's property, due to fire or other hazards however caused.

§11.5 Adjustment and Settlement of Insured Loss

§ 11.5.1 A loss insured under the property insurance required by the Agreement shall be adjusted by the Owner as fiduciary and made payable to the Owner as fiduciary for the insureds, as their interests may appear, subject to requirements of any applicable mortgagee clause and of Section 11.5.2. The Owner shall pay the Architect and Contractor their just shares of insurance proceeds received by the Owner, and by appropriate agreements the Architect and Contractor shall make payments to their consultants and Subcontractors in similar manner.

§ 11.5.2 Prior to settlement of an insured loss, the Owner shall notify the Contractor of the terms of the proposed settlement as well as the proposed allocation of the insurance proceeds. The Contractor shall have 14 days from receipt of notice to object to the proposed settlement or allocation of the proceeds. If the Contractor does not object, the Owner shall settle the loss and the Contractor shall be bound by the settlement and allocation. Upon receipt, the Owner shall deposit the insurance proceeds in a separate account and make the appropriate distributions. Thereafter, if no other agreement is made or the Owner does not terminate the Contract for convenience, the Owner and Contractor shall execute a Change Order for reconstruction of the damaged or destroyed Work in the amount allocated for that purpose. If the Contractor timely objects to either the terms of the proposed settlement or the allocation of the proceeds, the Owner may proceed to settle the insured loss, and any dispute between the Owner and Contractor arising out of the settlement or allocation of the proceeds shall be resolved pursuant to Article 15. Pending resolution of any dispute, the Owner may issue a Construction Change Directive for the reconstruction of the damaged or destroyed Work.

ARTICLE 12 UNCOVERING AND CORRECTION OF WORK

§ 12.1 Uncovering of Work

§ 12.1.1 If a portion of the Work is covered contrary to the Architect's request or to requirements specifically expressed in the Contract Documents, it must, if requested in writing by the Architect, be uncovered for the Architect's examination and be replaced at the Contractor's expense without change in the Contract Time.

§ 12.1.2 If a portion of the Work has been covered that the Architect has not specifically requested to examine prior to its being covered, the Architect may request to see such Work and it shall be uncovered by the Contractor. If such Work is in accordance with the Contract Documents, the Contractor shall be entitled to an equitable adjustment to the Contract Sum and Contract Time as may be appropriate. If such Work is not in accordance with the Contract Documents, the costs of uncovering the Work, and the cost of correction, shall be at the Contractor's expense.

§ 12.2 Correction of Work

§ 12.2.1 Before Substantial Completion

The Contractor shall promptly correct Work rejected by the Architect or failing to conform to the requirements of the Contract Documents, discovered before Substantial Completion and whether or not fabricated, installed or completed. Costs of correcting such rejected Work, including additional testing and inspections, the cost of uncovering and replacement, and compensation for the Architect's services and expenses made necessary thereby, shall be at the Contractor's expense.

§ 12.2.2 After Substantial Completion

§ 12.2.2.1 In addition to the Contractor's obligations under Section 3.5, if, within one year after the date of Substantial Completion of the Work or designated portion thereof or after the date for commencement of warranties established under Section 9.9.1, or by terms of any applicable special warranty required by the Contract Documents, any of the Work is found to be not in accordance with the requirements of the Contract Documents, the Contractor shall correct it promptly after receipt of notice from the Owner to do so, unless the Owner has previously given the Contractor a written acceptance of such condition. The Owner shall give such notice promptly after discovery of the condition. During the one-year period for correction of Work, if the Owner fails to notify the Contractor and give the Contractor an opportunity to make the correction, the Owner waives the rights to require correction by the Contractor and to make a claim for breach of warranty. If the Contractor fails to correct nonconforming Work within a reasonable time during that period after receipt of notice from the Owner or Architect, the Owner may correct it in accordance with Section 2.5.

§ 12.2.2.2 The one-year period for correction of Work shall be extended with respect to portions of Work first performed after Substantial Completion by the period of time between Substantial Completion and the actual completion of that portion of the Work.

§ 12.2.2.3 The one-year period for correction of Work shall not be extended by corrective Work performed by the Contractor pursuant to this Section 12.2.

§ 12.2.3 The Contractor shall remove from the site portions of the Work that are not in accordance with the requirements of the Contract Documents and are neither corrected by the Contractor nor accepted by the Owner.

§ 12.2.4 The Contractor shall bear the cost of correcting destroyed or damaged construction of the Owner or Separate Contractors, whether completed or partially completed, caused by the Contractor's correction or removal of Work that is not in accordance with the requirements of the Contract Documents.

§ 12.2.5 Nothing contained in this Section 12.2 shall be construed to establish a period of limitation with respect to other obligations the Contractor has under the Contract Documents. Establishment of the one-year period for correction of Work as described in Section 12.2.2 relates only to the specific obligation of the Contractor to correct the Work, and has no relationship to the time within which the obligation to comply with the Contract Documents may be sought to be enforced, nor to the time within which proceedings may be commenced to establish the Contractor's liability with respect to the Contractor's obligations other than specifically to correct the Work.

§ 12.3 Acceptance of Nonconforming Work

If the Owner prefers to accept Work that is not in accordance with the requirements of the Contract Documents, the Owner may do so instead of requiring its removal and correction, in which case the Contract Sum will be reduced as appropriate and equitable. Such adjustment shall be effected whether or not final payment has been made.

ARTICLE 13 MISCELLANEOUS PROVISIONS

§ 13.1 Governing Law

The Contract shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 15.4.

§ 13.2 Successors and Assigns

§ 13.2.1 The Owner and Contractor respectively bind themselves, their partners, successors, assigns, and legal representatives to covenants, agreements, and obligations contained in the Contract Documents. Except as provided in Section 13.2.2, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

§ 13.2.2 The Owner may, without consent of the Contractor, assign the Contract to a lender providing construction financing for the Project, if the lender assumes the Owner's rights and obligations under the Contract Documents. The Contractor shall execute all consents reasonably required to facilitate the assignment.

§ 13.3 Rights and Remedies

§ 13.3.1 Duties and obligations imposed by the Contract Documents and rights and remedies available thereunder shall be in addition to and not a limitation of duties, obligations, rights, and remedies otherwise imposed or available by law.

§ 13.3.2 No action or failure to act by the Owner, Architect, or Contractor shall constitute a waiver of a right or duty afforded them under the Contract, nor shall such action or failure to act constitute approval of or acquiescence in a breach thereunder, except as may be specifically agreed upon in writing.

§ 13.4 Tests and Inspections

§ 13.4.1 Tests, inspections, and approvals of portions of the Work shall be made as required by the Contract Documents and by applicable laws, statutes, ordinances, codes, rules, and regulations or lawful orders of public authorities. Unless otherwise provided, the Contractor shall make arrangements for such tests, inspections, and

approvals with an independent testing laboratory or entity acceptable to the Owner, or with the appropriate public authority, and shall bear all related costs of tests, inspections, and approvals. The Contractor shall give the Architect timely notice of when and where tests and inspections are to be made so that the Architect may be present for such procedures. The Owner shall bear costs of tests, inspections, or approvals that do not become requirements until after bids are received or negotiations concluded. The Owner shall directly arrange and pay for tests, inspections, or approvals where building codes or applicable laws or regulations so require.

§ 13.4.2 If the Architect, Owner, or public authorities having jurisdiction determine that portions of the Work require additional testing, inspection, or approval not included under Section 13.4.1, the Architect will, upon written authorization from the Owner, instruct the Contractor to make arrangements for such additional testing, inspection, or approval, by an entity acceptable to the Owner, and the Contractor shall give timely notice to the Architect of when and where tests and inspections are to be made so that the Architect may be present for such procedures. Such costs, except as provided in Section 13.4.3, shall be at the Owner's expense.

§ 13.4.3 If procedures for testing, inspection, or approval under Sections 13.4.1 and 13.4.2 reveal failure of the portions of the Work to comply with requirements established by the Contract Documents, all costs made necessary by such failure, including those of repeated procedures and compensation for the Architect's services and expenses, shall be at the Contractor's expense.

§ 13.4.4 Required certificates of testing, inspection, or approval shall, unless otherwise required by the Contract Documents, be secured by the Contractor and promptly delivered to the Architect.

§ 13.4.5 If the Architect is to observe tests, inspections, or approvals required by the Contract Documents, the Architect will do so promptly and, where practicable, at the normal place of testing.

§ 13.4.6 Tests or inspections conducted pursuant to the Contract Documents shall be made promptly to avoid unreasonable delay in the Work.

§ 13.5 Interest

Payments due and unpaid under the Contract Documents shall bear interest from the date payment is due at the rate the parties agree upon in writing or, in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.

ARTICLE 14 TERMINATION OR SUSPENSION OF THE CONTRACT

§ 14.1 Termination by the Contractor

§ 14.1.1 The Contractor may terminate the Contract if the Work is stopped for a period of 30 consecutive days through no act or fault of the Contractor, a Subcontractor, a Sub-subcontractor, their agents or employees, or any other persons or entities performing portions of the Work, for any of the following reasons:

- .1** Issuance of an order of a court or other public authority having jurisdiction that requires all Work to be stopped;
- .2** An act of government, such as a declaration of national emergency, that requires all Work to be stopped;
- .3** Because the Architect has not issued a Certificate for Payment and has not notified the Contractor of the reason for withholding certification as provided in Section 9.4.1, or because the Owner has not made payment on a Certificate for Payment within the time stated in the Contract Documents; or
- .4** The Owner has failed to furnish to the Contractor reasonable evidence as required by Section 2.2.

§ 14.1.2 The Contractor may terminate the Contract if, through no act or fault of the Contractor, a Subcontractor, a Sub-subcontractor, their agents or employees, or any other persons or entities performing portions of the Work, repeated suspensions, delays, or interruptions of the entire Work by the Owner as described in Section 14.3, constitute in the aggregate more than 100 percent of the total number of days scheduled for completion, or 120 days in any 365-day period, whichever is less.

§ 14.1.3 If one of the reasons described in Section 14.1.1 or 14.1.2 exists, the Contractor may, upon seven days' notice to the Owner and Architect, terminate the Contract and recover from the Owner payment for Work executed, as well as reasonable overhead and profit on Work not executed, and costs incurred by reason of such termination.

§ 14.1.4 If the Work is stopped for a period of 60 consecutive days through no act or fault of the Contractor, a Subcontractor, a Sub-subcontractor, or their agents or employees or any other persons or entities performing portions of the Work because the Owner has repeatedly failed to fulfill the Owner's obligations under the Contract Documents with respect to matters important to the progress of the Work, the Contractor may, upon seven additional days' notice to the Owner and the Architect, terminate the Contract and recover from the Owner as provided in Section 14.1.3.

§ 14.2 Termination by the Owner for Cause

§ 14.2.1 The Owner may terminate the Contract if the Contractor

- .1 repeatedly refuses or fails to supply enough properly skilled workers or proper materials;
- .2 fails to make payment to Subcontractors or suppliers in accordance with the respective agreements between the Contractor and the Subcontractors or suppliers;
- .3 repeatedly disregards applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of a public authority; or
- .4 otherwise is guilty of substantial breach of a provision of the Contract Documents.

§ 14.2.2 When any of the reasons described in Section 14.2.1 exist, and upon certification by the Architect that sufficient cause exists to justify such action, the Owner may, without prejudice to any other rights or remedies of the Owner and after giving the Contractor and the Contractor's surety, if any, seven days' notice, terminate employment of the Contractor and may, subject to any prior rights of the surety:

- .1 Exclude the Contractor from the site and take possession of all materials, equipment, tools, and construction equipment and machinery thereon owned by the Contractor;
- .2 Accept assignment of subcontracts pursuant to Section 5.4; and
- .3 Finish the Work by whatever reasonable method the Owner may deem expedient. Upon written request of the Contractor, the Owner shall furnish to the Contractor a detailed accounting of the costs incurred by the Owner in finishing the Work.

§ 14.2.3 When the Owner terminates the Contract for one of the reasons stated in Section 14.2.1, the Contractor shall not be entitled to receive further payment until the Work is finished.

§ 14.2.4 If the unpaid balance of the Contract Sum exceeds costs of finishing the Work, including compensation for the Architect's services and expenses made necessary thereby, and other damages incurred by the Owner and not expressly waived, such excess shall be paid to the Contractor. If such costs and damages exceed the unpaid balance, the Contractor shall pay the difference to the Owner. The amount to be paid to the Contractor or Owner, as the case may be, shall be certified by the Initial Decision Maker, upon application, and this obligation for payment shall survive termination of the Contract.

§ 14.3 Suspension by the Owner for Convenience

§ 14.3.1 The Owner may, without cause, order the Contractor in writing to suspend, delay or interrupt the Work, in whole or in part for such period of time as the Owner may determine.

§ 14.3.2 The Contract Sum and Contract Time shall be adjusted for increases in the cost and time caused by suspension, delay, or interruption under Section 14.3.1. Adjustment of the Contract Sum shall include profit. No adjustment shall be made to the extent

- .1 that performance is, was, or would have been, so suspended, delayed, or interrupted, by another cause for which the Contractor is responsible; or
- .2 that an equitable adjustment is made or denied under another provision of the Contract.

§ 14.4 Termination by the Owner for Convenience

§ 14.4.1 The Owner may, at any time, terminate the Contract for the Owner's convenience and without cause.

§ 14.4.2 Upon receipt of notice from the Owner of such termination for the Owner's convenience, the Contractor shall

- .1 cease operations as directed by the Owner in the notice;
- .2 take actions necessary, or that the Owner may direct, for the protection and preservation of the Work; and
- .3 except for Work directed to be performed prior to the effective date of termination stated in the notice, terminate all existing subcontracts and purchase orders and enter into no further subcontracts and purchase orders.

§ 14.4.3 In case of such termination for the Owner's convenience, the Owner shall pay the Contractor for Work properly executed; costs incurred by reason of the termination, including costs attributable to termination of Subcontracts; and the termination fee, if any, set forth in the Agreement.

ARTICLE 15 CLAIMS AND DISPUTES

§ 15.1 Claims

§ 15.1.1 Definition

A Claim is a demand or assertion by one of the parties seeking, as a matter of right, payment of money, a change in the Contract Time, or other relief with respect to the terms of the Contract. The term "Claim" also includes other disputes and matters in question between the Owner and Contractor arising out of or relating to the Contract. The responsibility to substantiate Claims shall rest with the party making the Claim. This Section 15.1.1 does not require the Owner to file a Claim in order to impose liquidated damages in accordance with the Contract Documents.

§ 15.1.2 Time Limits on Claims

The Owner and Contractor shall commence all Claims and causes of action against the other and arising out of or related to the Contract, whether in contract, tort, breach of warranty or otherwise, in accordance with the requirements of the binding dispute resolution method selected in the Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Contractor waive all Claims and causes of action not commenced in accordance with this Section 15.1.2.

§ 15.1.3 Notice of Claims

§ 15.1.3.1 Claims by either the Owner or Contractor, where the condition giving rise to the Claim is first discovered prior to expiration of the period for correction of the Work set forth in Section 12.2.2, shall be initiated by notice to the other party and to the Initial Decision Maker with a copy sent to the Architect, if the Architect is not serving as the Initial Decision Maker. Claims by either party under this Section 15.1.3.1 shall be initiated within 21 days after occurrence of the event giving rise to such Claim or within 21 days after the claimant first recognizes the condition giving rise to the Claim, whichever is later.

§ 15.1.3.2 Claims by either the Owner or Contractor, where the condition giving rise to the Claim is first discovered after expiration of the period for correction of the Work set forth in Section 12.2.2, shall be initiated by notice to the other party. In such event, no decision by the Initial Decision Maker is required.

§ 15.1.4 Continuing Contract Performance

§ 15.1.4.1 Pending final resolution of a Claim, except as otherwise agreed in writing or as provided in Section 9.7 and Article 14, the Contractor shall proceed diligently with performance of the Contract and the Owner shall continue to make payments in accordance with the Contract Documents.

§ 15.1.4.2 The Contract Sum and Contract Time shall be adjusted in accordance with the Initial Decision Maker's decision, subject to the right of either party to proceed in accordance with this Article 15. The Architect will issue Certificates for Payment in accordance with the decision of the Initial Decision Maker.

§ 15.1.5 Claims for Additional Cost

If the Contractor wishes to make a Claim for an increase in the Contract Sum, notice as provided in Section 15.1.3 shall be given before proceeding to execute the portion of the Work that is the subject of the Claim. Prior notice is not required for Claims relating to an emergency endangering life or property arising under Section 10.4.

§ 15.1.6 Claims for Additional Time

§ 15.1.6.1 If the Contractor wishes to make a Claim for an increase in the Contract Time, notice as provided in Section 15.1.3 shall be given. The Contractor's Claim shall include an estimate of cost and of probable effect of delay on progress of the Work. In the case of a continuing delay, only one Claim is necessary.

§ 15.1.6.2 If adverse weather conditions are the basis for a Claim for additional time, such Claim shall be documented by data substantiating that weather conditions were abnormal for the period of time, could not have been reasonably anticipated, and had an adverse effect on the scheduled construction.

§ 15.1.7 Waiver of Claims for Consequential Damages

The Contractor and Owner waive Claims against each other for consequential damages arising out of or relating to this Contract. This mutual waiver includes

- .1 damages incurred by the Owner for rental expenses, for losses of use, income, profit, financing, business and reputation, and for loss of management or employee productivity or of the services of such persons; and
- .2 damages incurred by the Contractor for principal office expenses including the compensation of personnel stationed there, for losses of financing, business and reputation, and for loss of profit, except anticipated profit arising directly from the Work.

This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination in accordance with Article 14. Nothing contained in this Section 15.1.7 shall be deemed to preclude assessment of liquidated damages, when applicable, in accordance with the requirements of the Contract Documents.

§ 15.2 Initial Decision

§ 15.2.1 Claims, excluding those where the condition giving rise to the Claim is first discovered after expiration of the period for correction of the Work set forth in Section 12.2.2 or arising under Sections 10.3, 10.4, and 11.5, shall be referred to the Initial Decision Maker for initial decision. The Architect will serve as the Initial Decision Maker, unless otherwise indicated in the Agreement. Except for those Claims excluded by this Section 15.2.1, an initial decision shall be required as a condition precedent to mediation of any Claim. If an initial decision has not been rendered within 30 days after the Claim has been referred to the Initial Decision Maker, the party asserting the Claim may demand mediation and binding dispute resolution without a decision having been rendered. Unless the Initial Decision Maker and all affected parties agree, the Initial Decision Maker will not decide disputes between the Contractor and persons or entities other than the Owner.

§ 15.2.2 The Initial Decision Maker will review Claims and within ten days of the receipt of a Claim take one or more of the following actions: (1) request additional supporting data from the claimant or a response with supporting data from the other party, (2) reject the Claim in whole or in part, (3) approve the Claim, (4) suggest a compromise, or (5) advise the parties that the Initial Decision Maker is unable to resolve the Claim if the Initial Decision Maker lacks sufficient information to evaluate the merits of the Claim or if the Initial Decision Maker concludes that, in the Initial Decision Maker's sole discretion, it would be inappropriate for the Initial Decision Maker to resolve the Claim.

§ 15.2.3 In evaluating Claims, the Initial Decision Maker may, but shall not be obligated to, consult with or seek information from either party or from persons with special knowledge or expertise who may assist the Initial Decision Maker in rendering a decision. The Initial Decision Maker may request the Owner to authorize retention of such persons at the Owner's expense.

§ 15.2.4 If the Initial Decision Maker requests a party to provide a response to a Claim or to furnish additional supporting data, such party shall respond, within ten days after receipt of the request, and shall either (1) provide a response on the requested supporting data, (2) advise the Initial Decision Maker when the response or supporting data will be furnished, or (3) advise the Initial Decision Maker that no supporting data will be furnished. Upon receipt of the response or supporting data, if any, the Initial Decision Maker will either reject or approve the Claim in whole or in part.

§ 15.2.5 The Initial Decision Maker will render an initial decision approving or rejecting the Claim, or indicating that the Initial Decision Maker is unable to resolve the Claim. This initial decision shall (1) be in writing; (2) state the reasons therefor; and (3) notify the parties and the Architect, if the Architect is not serving as the Initial Decision Maker, of any change in the Contract Sum or Contract Time or both. The initial decision shall be final and binding on the parties but subject to mediation and, if the parties fail to resolve their dispute through mediation, to binding dispute resolution.

§ 15.2.6 Either party may file for mediation of an initial decision at any time, subject to the terms of Section 15.2.6.1.

§ 15.2.6.1 Either party may, within 30 days from the date of receipt of an initial decision, demand in writing that the other party file for mediation. If such a demand is made and the party receiving the demand fails to file for mediation within 30 days after receipt thereof, then both parties waive their rights to mediate or pursue binding dispute resolution proceedings with respect to the initial decision.

§ 15.2.7 In the event of a Claim against the Contractor, the Owner may, but is not obligated to, notify the surety, if any, of the nature and amount of the Claim. If the Claim relates to a possibility of a Contractor's default, the Owner may, but is not obligated to, notify the surety and request the surety's assistance in resolving the controversy.

§ 15.2.8 If a Claim relates to or is the subject of a mechanic's lien, the party asserting such Claim may proceed in accordance with applicable law to comply with the lien notice or filing deadlines.

§ 15.3 Mediation

§ 15.3.1 Claims, disputes, or other matters in controversy arising out of or related to the Contract, except those waived as provided for in Sections 9.10.4, 9.10.5, and 15.1.7, shall be subject to mediation as a condition precedent to binding dispute resolution.

§ 15.3.2 The parties shall endeavor to resolve their Claims by mediation which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of the Agreement. A request for mediation shall be made in writing, delivered to the other party to the Contract, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of binding dispute resolution proceedings but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration is stayed pursuant to this Section 15.3.2, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 15.3.3 Either party may, within 30 days from the date that mediation has been concluded without resolution of the dispute or 60 days after mediation has been demanded without resolution of the dispute, demand in writing that the other party file for binding dispute resolution. If such a demand is made and the party receiving the demand fails to file for binding dispute resolution within 60 days after receipt thereof, then both parties waive their rights to binding dispute resolution proceedings with respect to the initial decision.

§ 15.3.4 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 15.4 Arbitration

§ 15.4.1 If the parties have selected arbitration as the method for binding dispute resolution in the Agreement, any Claim subject to, but not resolved by, mediation shall be subject to arbitration which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of the Agreement. The Arbitration shall be conducted in the place where the Project is located, unless another location is mutually agreed upon. A demand for arbitration shall be made in writing, delivered to the other party to the Contract, and filed with the person or entity administering the arbitration. The party filing a notice of demand for arbitration must assert in the demand all Claims then known to that party on which arbitration is permitted to be demanded.

§ 15.4.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the Claim would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the Claim.

§ 15.4.2 The award rendered by the arbitrator or arbitrators shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

§ 15.4.3 The foregoing agreement to arbitrate and other agreements to arbitrate with an additional person or entity duly consented to by parties to the Agreement, shall be specifically enforceable under applicable law in any court having jurisdiction thereof.

§ 15.4.4 Consolidation or Joinder

§ 15.4.4.1 Subject to the rules of the American Arbitration Association or other applicable arbitration rules, either party may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation, (2) the arbitrations to be consolidated substantially involve common questions of law or fact, and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 15.4.4.2 Subject to the rules of the American Arbitration Association or other applicable arbitration rules, either party may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 15.4.4.3 The Owner and Contractor grant to any person or entity made a party to an arbitration conducted under this Section 15.4, whether by joinder or consolidation, the same rights of joinder and consolidation as those of the Owner and Contractor under this Agreement.

Additions and Deletions Report for

AIA® Document A201® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 09:03:59 CT on 07/15/2026.

PAGE 1

Finney County Roof Replacement and Restoration Projects
Garden City, Kansas

...

Board of County Commissioners,
Finney County, Ks.,
311 North 9th Street

...

The Architect, LLC, Limited Liability Company
305 North Main
Garden City, Ks. 67846

Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Bruce Glass, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 09:03:59 CT on 07/15/2026 under Order No. 500052595 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A201™ – 2017, General Conditions of the Contract for Construction, other than those additions and deletions shown in the associated Additions and Deletions Report.



(Signed)

Managing Member

(Title)

July 15, 2026

(Dated)

HOURLY RATE SCHEDULE – 2026

Principal Architect	\$176.00
Associate / Designer / Project manager	\$130.00
Experienced CAD Drafter	\$ 100.00
Graduate	\$ 94.00
Junior CAD Drafter	\$ 84.00
Intern	\$ 62.00
Clerical	\$ 61.00

Rates for Value Engineering work is 1.5 times the above rates.

REIMBURSABLE EXPENSES

Outsource CAD Drafting	1.1 times invoice
Outsource Engineering Services	1.1 times invoice
Outsource Inspection Services	1.1 times invoice
Outsource Printing Services	1.0 times invoice
Shipping & Handling	1.0 times invoice

Travel Mileage	\$0.70 per mile
Scan Drawings into a PDF format (on customer thumb drive)	\$52.00 per sheet

Copies	(8-1/2 x 11) Colored Paper adds 5¢	\$ 2.00 ea.
	(11 x 17 or 12 x 18)	\$ 4.00 ea.
Plotter	(per 24 x 36" sheet .) (\$7.00/sf)	\$ 43.00 ea.

Applicable Sales Tax on all prints and plots.

**CONTRACTUAL PROVISIONS ATTACHMENT
FINNEY COUNTY, KANSAS**

This form contains additional contract provisions and must be attached to or incorporated in all copies of any contractual agreement involving Finney County.

1. **Terms Herein Controlling Provisions:** It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.
2. **Kansas Law and Venue:** This contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall be in the District Court of Finney County, Kansas, or in the United States District Court for the District of Kansas in Wichita, Kansas.
3. **Kansas Cash Basis Law:** This Contract is governed by the Kansas Cash Basis Law, K.S.A. 10-1101, *et seq.* Notwithstanding any other provision of the contract, Finney County shall have the right to unilaterally terminate the contract at any time without further liability if, in the sole judgment of the Board of County Commissioners of Finney County, Kansas, sufficient funds are not appropriated to continue the functions performed in the Contract and for the payment of the charges thereunder. Finney County shall give reasonable notice of such termination, and shall be required to pay to the contractor all regular contractual payments incurred through the date of termination. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the County or the contractor.
4. **Disclaimer of Liability:** No provision of this contract will be given effect that attempts to require Finney County to hold harmless, or indemnify any contractor or third party for any acts or omissions. The liability of the County is defined under the Kansas Tort Claims Act (K.S.A. 75-6101 *et seq.*).
5. **Anti-Discrimination Clause:** The contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 *et seq.*) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111 *et seq.*) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101 *et seq.*) (ADA) and to not discriminate against any person because of race, religion, color, sex, disability, national origin or ancestry, or age in the admission or access to, or treatment or employment in, its programs or activities; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the County; (f) if it is determined that the contractor has violated applicable provisions of ADA, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the County. Contractor agrees to comply with all applicable state and federal anti-discrimination laws.
6. **Acceptance of Contract:** This contract shall not be considered accepted, approved or otherwise effective until the statutorily required approvals and certifications have been given.
7. **Arbitration, Damages, Warranties:** Notwithstanding any language to the contrary, no interpretation of this contract shall find that the County or its agencies have agreed to binding arbitration, or the payment of damages or penalties. Further, Finney County and its agencies do not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the County, including but not limited to the implied warranties of merchantability and fitness for a particular purpose.
8. **Representative's Authority to Contract:** By signing this contract, the representative of the contractor thereby represents that such person is duly authorized by the contractor to execute this contract on behalf of the contractor and that the contractor agrees to be bound by the provisions thereof.
9. **Responsibility for Taxes:** Finney County shall not be responsible for, nor indemnify a contractor for, any federal, state or local taxes which may be imposed or levied upon the subject matter of this contract.
10. **Insurance:** Finney County shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this contract, nor shall this contract require the County to establish a "self insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101 *et seq.*), the contractor shall bear the risk of any loss or damage to any property in which the contractor holds title.

Customer: FINNEY COUNTY
 Property: 311 N. 9TH ST.
 GARDEN CITY, KS 67846
 Home: P.O. BOX M
 GARDEN CITY, KS 67846-5312

Business: (620) 260-2530

Claim Rep.: John Blanchard
 Company: TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA
 Business: Po Box 430 Buffalo, NY 14240
 Business: (816) 602-0533
 E-mail: jmb Blanch@travelers.com

Claim Number: FME2283001H **Policy Number:** HJ630 0L012335 **Type of Loss:** Hail
Date of Loss: 7/6/2024 12:00 AM **Date Completed:** 10/20/2025 10:48 AM **Price List:** KSKS8X_JUL25

Coverage	Deductible	Policy Limit
Loc 1 Bldg 1 Court House	\$193,027.29	\$6,434,243.00
Loc 3 Bldg 3 Garage Shop	\$3,159.24	\$105,308.00
Loc 4 Bldg 4 Exhibition Building-Fairground	\$156,840.66	\$5,228,022.00
Loc 9 Bldg 9 Juvenile Dentention Center	\$165,445.71	\$5,514,857.00
Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	\$140,781.78	\$4,692,726.00
Loc 14 Bldg 14 4-H Building-Fairground	\$26,674.89	\$889,163.00
Loc 15 Bldg 15 West Pavillion-Fairgrounds	\$37,666.23	\$1,255,541.00
Loc 19 Bldg 19 County Admin Building	\$190,910.28	\$6,363,676.00
Loc 25 Bldg 25 Public Works Office	\$57,115.65	\$1,903,855.00
Loc 31 Bldg 31 Road Dept Building	\$27,681.21	\$922,707.00
Loc 9 Bldg 36 Community Corrections	\$255,013.23	\$8,500,441.00

Dear FINNEY COUNTY:

We have prepared this estimate regarding your loss or damage. A letter that explains your coverage and benefits is being sent to you separately. Because the information in an estimate serves as the basis for a determination of your benefits, you (and if applicable, your contractor) should review this estimate carefully. Let us know immediately (and prior to beginning any work) if you have any questions regarding the estimate.

Under most insurance policies, claim settlement begins with an initial payment for the actual cash value of the covered loss or damage. To determine actual cash value, we estimate the item's replacement cost, and then, if appropriate, take a deduction for depreciation. Depreciation represents a loss in value that occurs over time. In determining the amount to deduct for depreciation, if any, to apply to an item, we consider not just the age of the item immediately prior to the loss or damage but also its condition at that time. For each line item included in this estimate, the estimate shows not only the estimated replacement cost value, but also the amount of depreciation (if any) applied to the item, the item age and item condition upon which the depreciation (if any) was based and the item's actual cash value.

Thank you for allowing us to be of service, and thank you for choosing TRAVELERS PROPERTY CASUALTY COMPANY

For more information about how the claim process works and where to find services to help you recover, visit travelers.com/claim.

OF AMERICA for your insurance needs. If you have any questions regarding this estimate or any aspect of your claim, please contact John Blanchard at (816) 602-0533.

Answers to commonly asked questions can be found at <https://www.travelers.com/claims/manage-claim/property-claim-process>

You can also upload documents directly to your claim at www.travelers.com/claimuploadcenter.

Guide to Understanding Your Property Estimate

Common Units of Measure

EA – Each	CY – Cubic Yard
LF – Linear Foot	SQ – Square
SF – Square Foot	HR – Hour
SY – Square Yard	DA – Day
CF – Cubic Foot	RM – Room

Your Estimate Cover Sheet

The cover sheet of your estimate includes important information such as:

- (A) Your Travelers claim professional's contact information
- (B) Your claim number
- (C) The types of coverage under your policy, including the applicable deductibles and policy limits.
- (D) Your estimate may include policy sublimits for specific items, such as money. Each sublimit has a unique ID tag. That ID tag will appear next to any line item subject to the sublimit.

Your Estimate Detail

This is where the details about your lost or damaged property can be found.

- (E) Description – Details describing the activity or items being estimated.
- (F) Quantity – The number of units (for example, square feet) for an item.
- (G) Unit – The cost of a single unit.
- (H) Replacement Cost Value (RCV) – The estimated cost of repairing a damaged item or replacing an item with a similar one. RCV is calculated by multiplying Quantity x Unit Cost.
- (I) Age – The age of the item.
- (J) Life – The item's expected life assuming normal wear and tear and proper maintenance.
- (K) Condition – The item's condition relative to the expected condition of an item of that age. (New, Above Average, Average, Below Average, Replaced)
- (L) Depreciation % – The percentage of the loss of value that has occurred over time based on factors such as age, life expectancy, condition, and obsolescence.
- (M) Depreciation – Loss of value that has occurred over time based on factors such as age, life expectancy, condition, and obsolescence. If depreciation is recoverable, the amount is shown in (. If depreciation is not recoverable, the amount is shown in < >.
- (N) Actual Cash Value (ACV) – The estimated value of the item or damage at the time of the loss. Generally, ACV is calculated as Replacement Cost Value (RCV) minus Depreciation.
- (O) Labor Minimums – The cost of labor associated with drive time, setup time and applicable administrative tasks required to perform a minor repair.

Your Estimate Summary

For each type of coverage involved in your estimate there is a summary section that shows the total estimated costs (RCV and ACV) and net claim amount for the coverage type. The example to the right depicts a Dwelling coverage summary.

- (P) Line Item Total – The sum of all the line items for that particular coverage.
- (Q) Total Replacement Cost Value – The total RCV of all items for that coverage.
- (R) Total Actual Cash Value – The total ACV of all items for that coverage.
- (S) Deductible – The amount of the loss paid by you. A deductible is generally a specified dollar amount or a percentage of your policy limit.
- (T) Net Claim – The amount payable to you after depreciation and deductible have been applied. This amount can never be greater than your coverage limit.
- (U) Total Recoverable Depreciation – The total amount of depreciation you can potentially recover.

YOUR ESTIMATE COVER SHEET

A Claim Professional: John Doe Business: One Tower Square Hartford, CT 06183	B Claim Number: ABC12345678 Date of Loss: 10/10/2011 3:00 PM	C Policy Number: 123456789-033-1 Date Completed: 10/11/2011 11:00 AM	D Type of Loss: Fire Price List: CTHA7X_OCT11
E Coverage: Dwelling Other Structures Contents	F Deductible: \$500.00 \$0.00 \$0.00	G Policy Limit: \$300,000.00 \$300,000.00 \$210,000.00	H *Money, Gift Cards, etc. [S 3.1]

YOUR ESTIMATE DETAIL

GUIDE_EXAMPLE Main Level										
Living Room			LxWxH 18' x 14' x 8'							
512.00 SF Walls			252.00 SF Ceiling							
764.00 SF Walls & Ceiling			252.00 SF Floor							
28.00 SF Flooring			64.00 LF Floor Perimeter							
64.00 LF Crib Perimeter			112.00 SF Short Wall							
E	F	G	H	I	J	K	L	M	N	
	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
DWELLING										
1. RBR 1/2" drywall - hung, taped, floated, ready for paint	32.00	SF	2.78	5.65	94.61	3/150 yrs.	Aug.	2%	(1.62)	92.99
2. Paint the walls - two coats	512.00	SF	0.84	27.31	457.39	3/15 yrs.	Aug.	20%	(91.48)	365.91
3. RBR Carpet	252.00	SF	3.61	57.77	967.49	2/10 yrs.	Aug.	20%	<179.03>	788.46
CONTENTS										
4. Cash, currency, money, bank notes, bullion, and coins	1.00	EA	200.00	0.00	200.00	QNA	Aug.	0%	(0.00)	200.00
5. TV - LCD / LED-LCD 35-39 in.	1.00	EA	500.00	31.75	531.75	1/10 yrs.	Aug.	10%	(53.18)	478.57
Dwelling Totals:	90.73			1,519.49					272.13	1,247.36
Contents Totals:	31.75			731.75					(53.18)	678.57
Totals: Living Room	122.48			2,251.24					325.31	1,925.93
Totals: Main Level	122.48			2,251.24					325.31	1,925.93
Labor Minimums Applied										
O	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
DWELLING										
6. Drywall labor minimum*	1.00	EA	356.25	22.62	378.87	QNA	Aug.	0%	(0.00)	378.87
Dwelling Totals:	90.73			1,519.49					272.13	1,247.36
Contents Totals:	31.75			731.75					(53.18)	678.57
Totals: Labor Minimums	22.62			378.87					0.00	378.87
Line Item Totals: GUIDE_EXAMPLE	145.10			2,630.11					325.31	2,304.80

[N] - Indicates that depreciation by percent was used for this item.
[M] - Indicates that the depreciation percentage was limited by the maximum allowable depreciation for this item.

YOUR ESTIMATE SUMMARY

Summary for Dwelling		
P Line Item Total		1,785.01
Q Comm. Rep./Removal Tax		113.35
R Replacement Cost Value		\$1,898.36
S Less Depreciation		(272.13)
T Actual Cash Value		\$1,626.23
U Less Deductible		(1,000.00)
V Net Claim		\$626.23
W Total Depreciation		272.13
X Less Non-Recoverable Depreciation		<179.03>
Y Total Recoverable Depreciation		93.10
Z Net Claim if Depreciation is Recovered		\$719.33

We encourage you to contact us if you have additional questions regarding your claim or anything in this guide.

For information about how the claim process works and where to find services to help you recover, visit travelers.com/claim.

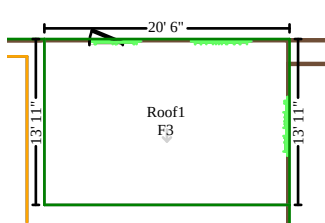


FINNEY_COUNTY13
FINNEY_COUNTY_TVL
COURT HOUSE (FINNEY_COUNTY_TVL)

General

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
1. Commercial Supervision / Project Management - per hour								
60.00 HR	73.04	0.00	4,382.40	12/NA	Avg.	30% [%]	(1,314.72)	3,067.68
8 hours a day for 7.5 days to maintain the site and coordinate with a working business environment								
2. Temporary toilet - Minimum rental charge								
1.00 EA	140.00	0.00	140.00	12/NA	Avg.	0%	(0.00)	140.00
3. Haul debris - per pickup truck load - including dump fees								
2.00 EA	147.75	0.00	295.50	12/NA	Avg.	NA	(0.00)	295.50
Totals: General		0.00	4,817.90				1,314.72	3,503.18

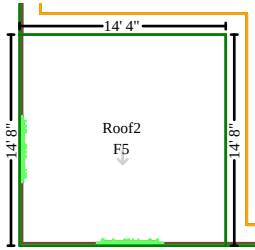
Court House



Roof1

285.20 Surface Area
34.42 Total Perimeter Length
2.85 Number of Squares

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
4. Clean with pressure/chemical spray								
336.95 SF	0.40	0.30	135.08	12/NA	Avg.	0%	(0.00)	135.08
Includes run-up								
5. Elastomeric roof primer								
336.95 SF	0.70	13.87	249.74	12/10 yrs	Avg.	90% [M]	(224.76)	24.98
Includes run-up								
6. Elastomeric roof coating - Flat roof								
336.95 SF	2.89	24.73	998.52	12/10 yrs	Avg.	90% [M]	(898.67)	99.85
Includes run-up								
7. R&R Counterflashing - Apron flashing								
34.50 LF	10.82	6.42	379.71	12/35 yrs	Avg.	34.29%	(122.61)	257.10
Totals: Roof1		45.32	1,763.05				1,246.04	517.01

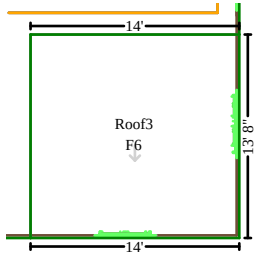


Roof2

209.47 Surface Area
28.95 Total Perimeter Length

2.09 Number of Squares

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
8. Clean with pressure/chemical spray								
253.34 SF	0.40	0.23	101.57	12/NA	Avg.	0%	(0.00)	101.57
Includes run-up								
9. Elastomeric roof primer								
253.34 SF	0.70	10.43	187.77	12/10 yrs	Avg.	90% [M]	(169.00)	18.77
Includes run-up								
10. Elastomeric roof coating - Flat roof								
253.34 SF	2.89	18.59	750.74	12/10 yrs	Avg.	90% [M]	(675.67)	75.07
Includes run-up								
11. R&R Counterflashing - Apron flashing								
29.25 LF	10.82	5.45	321.94	12/35 yrs	Avg.	34.29%	(103.96)	217.98
Totals: Roof2		34.70	1,362.02				948.63	413.39



Roof3

190.65 Surface Area
27.62 Total Perimeter Length

1.91 Number of Squares

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
12. Clean with pressure/chemical spray								
232.27 SF	0.40	0.21	93.12	12/NA	Avg.	0%	(0.00)	93.12
Includes run-up								
13. Elastomeric roof primer								
232.27 SF	0.70	9.56	172.15	12/10 yrs	Avg.	90% [M]	(154.93)	17.22
Includes run-up								
14. Elastomeric roof coating - Flat roof								
232.27 SF	2.89	17.05	688.31	12/10 yrs	Avg.	90% [M]	(619.47)	68.84
Includes run-up								
15. R&R Counterflashing - Apron flashing								
27.75 LF	10.82	5.17	305.43	12/35 yrs	Avg.	34.29%	(98.63)	206.80

CONTINUED - West Elevation

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Totals: West Elevation		0.00	185.53				0.00	185.53

Shed

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Roof								
● 22. R&R Metal roofing - ribbed - 24 gauge - 1 1/8" to 1 1/2"								
122.50 SF	7.96	35.30	1,010.41	12/75 yrs	Avg.	16%	(150.89)	859.52
● 23. R&R Steel rake/gable trim - color finish								
20.00 LF	6.73	4.89	139.49	12/50 yrs	Avg.	24%	(30.40)	109.09
● 24. R&R Closure strips for metal roofing - inside and/or outside								
44.50 LF	2.88	2.03	130.20	12/75 yrs	Avg.	16%	(14.35)	115.85
Totals: Shed		42.22	1,280.10				195.64	1,084.46

Total: Ext_Surfaces		42.22	1,465.63				195.64	1,269.99
----------------------------	--	--------------	-----------------	--	--	--	---------------	-----------------

Total: Court House		1,218.75	40,747.54				29,712.19	11,035.35
---------------------------	--	-----------------	------------------	--	--	--	------------------	------------------

Total: COURT HOUSE (FINNEY_ COUNTY_TVL)		1,218.75	45,565.44				31,026.91	14,538.53
			\$39,365.06					

COUNTY ADMINISTRATION BUILDING (FINNEY_COUNTY_TVL)

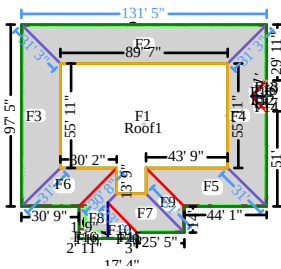
General

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
25. Commercial Supervision / Project Management - per hour								
80.00 HR	73.04	0.00	5,843.20	12/NA	Avg.	30% [%]	(1,752.96)	4,090.24
8 hours a day for 10 days to maintain the site and coordinate with a working business environment								
26. Temporary toilet (per month)								
1.00 MO	160.00	0.00	160.00	12/NA	Avg.	0%	(0.00)	160.00
27. Boom or spider lift - 50'-60' reach (per month)								
1.00 MO	3,410.00	0.00	3,410.00	12/NA	Avg.	0%	(0.00)	3,410.00
28. Dumpster load - Approx. 30 yards, 5-7 tons of debris								
1.00 EA	770.90	0.00	770.90	12/NA	Avg.	NA	(0.00)	770.90

CONTINUED - General

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Totals: General		0.00	10,184.10				1,752.96	8,431.14

311 N 9th ST



Roof1

14643.84	Surface Area	146.44	Number of Squares
832.73	Total Perimeter Length	27.39	Total Ridge Length
165.28	Total Hip Length		

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Low Slope Roof									
29. Flash parapet wall only - up to 3'	318.50 LF	11.56	71.26	3,753.12	12/20 yrs	Avg.	60%	(2,251.88)	1,501.24
30. Clean with pressure/chemical spray	5,228.26 SF	0.40	4.68	2,095.98	12/NA	Avg.	0%	(0.00)	2,095.98
31. Elastomeric roof primer	5,228.26 SF	0.70	215.25	3,875.03	12/10 yrs	Avg.	90% [M]	(3,487.52)	387.51
32. Elastomeric roof coating - Flat roof	5,228.26 SF	2.89	383.70	15,493.37	12/10 yrs	Avg.	90% [M]	(13,944.03)	1,549.34
33. R&R Exhaust fan - large room	2.00 EA	1,534.25	201.98	3,270.48	12/20 yrs	Avg.	60%	(1,937.53)	1,332.95
34. R&R Rain cap - 4" to 5"	1.00 EA	55.45	2.91	58.36	12/35 yrs	Avg.	34.29%	(18.13)	40.23
Shingled Roof									
35. Remove Laminated - comp. shingle rfg. - w/ felt	94.16 SQ	57.89	0.00	5,450.92	12/30 yrs	Avg.	NA	(0.00)	5,450.92
36. Laminated - comp. shingle rfg. - w/out felt	98.00 SQ	246.77	1,121.02	25,304.48	12/30 yrs	Avg.	40%	(10,121.79)	15,182.69
Component RFG300 from this line item was priced by ITTEL Asphalt Shingle Pricing (ASP) on 10 Sep 2025. See attached document for more details.									
Auto Calculated Waste: 4.1%, 3.84SQ									
Options: Valleys: Open, Include eave starter course: No, Include rake starter course: No, Exposure - Hip/Valley/Starter: 5 5/8", Bundle Rounding: 0.1%, 0.11SQ - (included in waste calculation above)									
37. Remove Additional charge for high roof (2 stories or greater)	94.16 SQ	5.81	0.00	547.07	12/NA	Avg.	NA	(0.00)	547.07

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
38. Additional charge for high roof (2 stories or greater)									
	94.16 SQ	19.43	0.00	1,829.53	12/NA	Avg.	40% [%]	(731.81)	1,097.72
39. Hip / Ridge cap - Standard profile - composition shingles									
	192.67 LF	5.44	43.97	1,092.09	12/30 yrs	Avg.	40%	(436.84)	655.25
40. Roofing felt - 15 lb.									
	76.37 SQ	32.89	54.07	2,565.88	12/20 yrs	Avg.	60%	(1,539.53)	1,026.35
41. Ice & water barrier									
	2,107.50 SF	1.62	94.31	3,508.46	12/30 yrs	Avg.	40%	(1,403.38)	2,105.08
allocated for eaves and valleys.									
42. Drip edge									
	444.75 LF	2.74	46.57	1,265.19	12/35 yrs	Avg.	34.29%	(433.78)	831.41
43. R&R Gutter - galvanized - concealed*									
	237.75 LF	23.57	355.14	5,958.91	12/20 yrs	Avg.	60%	(3,314.29)	2,644.62
44. Flashing - kick-out diverter									
	2.00 EA	27.47	2.31	57.25	12/35 yrs	Avg.	34.29%	(19.63)	37.62
45. Snow guard/stop									
	118.00 EA	20.68	95.26	2,535.50	12/40 yrs	Avg.	30%	(760.65)	1,774.85
Totals: Roof1		2,692.43		78,661.62				40,400.79	38,260.83

Ext_Surfaces

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
46. Comb and straighten a/c condenser fins - with trip charge									
	1.00 EA	185.53	0.00	185.53	12/NA	Avg.	0%	(0.00)	185.53
47. Comb/straighten a/c cond. fins - w/out trip charge - Large									
	1.00 EA	105.94	0.00	105.94	12/NA	Avg.	0%	(0.00)	105.94
48. R&R Endwall flashing for metal roofing - 26 gauge									
	12.50 LF	6.07	3.09	78.97	12/75 yrs	Avg.	16%	(10.55)	68.42
Totals: North Elevation		3.09		370.44				10.55	359.89

West Elevation

JUVENILE DETENTION CENTER (FINNEY_COUNTY_TVL)

Exterior



24552.73	Surface Area	245.53	Number of Squares
1327.59	Total Perimeter Length	53.72	Total Ridge Length
144.11	Total Hip Length		

10/20/2025 Page: 10

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
55. Elastomeric roof primer	13,052. SF 78	0.70	537.38	9,674.33	12/10 yrs	Avg.	90% [M]	(8,706.90)	967.43
56. Elastomeric roof coating - Flat roof	13,052. SF 78	2.89	957.94	38,680.47	12/10 yrs	Avg.	90% [M]	(34,812.43)	3,868.04
57. R&R Exhaust fan - large room	11.00 EA	1,534.25	1,110.88	17,987.63	12/20 yrs	Avg.	60%	(10,656.42)	7,331.21
58. R&R Rain cap - 4" to 5"	1.00 EA	55.45	2.91	58.36	12/35 yrs	Avg.	34.29%	(18.13)	40.23
59. R&R Rain cap - 12"	1.00 EA	102.27	7.10	109.37	12/35 yrs	Avg.	34.29%	(35.61)	73.76
60. R&R Cap flashing - large	120.00 LF	29.11	216.41	3,709.61	12/35 yrs	Avg.	34.29%	(1,245.54)	2,464.07
Shingled Roof									
61. Remove Laminated - comp. shingle rfg. - w/ felt	87.50 SQ	57.89	0.00	5,065.38	12/30 yrs	Avg.	NA	(0.00)	5,065.38
62. Laminated - comp. shingle rfg. - w/out felt	90.00 SQ	246.77	1,029.51	23,238.81	12/30 yrs	Avg.	40%	(9,295.52)	13,943.29
Component RFG300 from this line item was priced by ITEL Asphalt Shingle Pricing (ASP) on 10 Sep 2025. See attached document for more details.									
Auto Calculated Waste: 2.9%, 2.50SQ									
Options: Valleys: Open, Include eave starter course: No, Include rake starter course: No, Exposure - Hip/Valley/Starter: 5 5/8", Bundle Rounding: 0.3%, 0.29SQ - (included in waste calculation above)									
63. Hip / Ridge cap - Standard profile - composition shingles	197.83 LF	5.44	45.15	1,121.35	12/30 yrs	Avg.	40%	(448.54)	672.81
64. Roofing felt - 15 lb.	67.22 SQ	32.89	47.59	2,258.46	12/20 yrs	Avg.	60%	(1,355.07)	903.39
65. Ice & water barrier	2,096.08 SF	1.62	93.80	3,489.45	12/30 yrs	Avg.	40%	(1,395.78)	2,093.67
Eaves and Valleys									
66. Drip edge	625.33 LF	2.74	65.48	1,778.88	12/35 yrs	Avg.	34.29%	(609.90)	1,168.98
67. Aluminum sidewall/endwall flashing - color finish	235.00 LF	8.39	105.79	2,077.44	12/75 yrs	Avg.	16%	(332.39)	1,745.05
68. Step flashing	71.75 LF	10.21	14.45	747.02	12/35 yrs	Avg.	34.29%	(256.12)	490.90
69. Rain cap - 10"	1.00 EA	87.72	6.29	94.01	12/35 yrs	Avg.	34.29%	(32.24)	61.77
70. Flashing - L flashing - color finish	20.00 LF	5.60	5.53	117.53	12/35 yrs	Avg.	34.29%	(40.30)	77.23

10/20/2025

Page: 11

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Rain Diverter									
71. R&R Gutter - box - aluminum - 6"*									
	44.00 LF	15.79	39.77	734.53	12/25 yrs	Avg.	48%	(340.75)	393.78
Totals: Roof1			4,297.66	116,175.42				69,581.64	46,593.78

Ext_Surfaces

West Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
72. Comb and straighten a/c condenser fins - with trip charge									
	1.00 EA	185.53	0.00	185.53	12/NA	Avg.	0%	(0.00)	185.53
73. Comb and straighten a/c condenser fins - w/out trip charge									
	1.00 EA	79.48	0.00	79.48	12/NA	Avg.	0%	(0.00)	79.48
Totals: West Elevation			0.00	265.01				0.00	265.01
Total: Ext_Surfaces			0.00	265.01				0.00	265.01
Total: Exterior			4,297.66	116,440.43				69,581.64	46,858.79
Total: JUVENILE DETENTION CENTER (FINNEY_COUNTY_TVL)			4,297.66	123,511.63				71,334.60	52,177.03

\$123,511.63

Community Corrections (FINNEY_COUNTY_TVL)

General

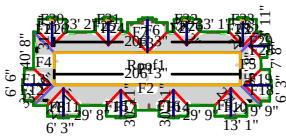
	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
74. Commercial Supervision / Project Management - per hour									
	80.00 HR	73.04	0.00	5,843.20	12/NA	Avg.	30% [%]	(1,752.96)	4,090.24
8 hours a day for 10 days to maintain the site and coordinate with a working business environment									
75. Temporary toilet (per month)									
	1.00 MO	160.00	0.00	160.00	12/NA	Avg.	0%	(0.00)	160.00
76. Temporary fencing - 1-4 months (per month)									
	200.00 LF	2.22	0.00	444.00	12/NA	Avg.	0%	(0.00)	444.00

CONTINUED - General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
77. Dumpster load - Approx. 20 yards, 4 tons of debris	1.00 EA	624.00	0.00	624.00	12/NA	Avg.	NA	(0.00)	624.00
Totals: General			0.00	7,071.20				1,752.96	5,318.24

Exterior

Roof1



27266.36 Surface Area	272.66 Number of Squares
1574.42 Total Perimeter Length	370.06 Total Ridge Length
135.53 Total Hip Length	

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Low Slope Roof									
78. R&R Cap flashing - large	484.00 LF	29.11	872.86	14,962.10	12/35 yrs	Avg.	34.29%	(5,023.66)	9,938.44
79. Comb and straighten a/c condenser fins - with trip charge	1.00 EA	185.53	0.00	185.53	12/NA	Avg.	0%	(0.00)	185.53
80. Comb and straighten a/c condenser fins - w/out trip charge	1.00 EA	79.48	0.00	79.48	12/NA	Avg.	0%	(0.00)	79.48
Shingled Roof									
81. Remove Laminated - comp. shingle rfg. - w/ felt	199.14 SQ	57.89	0.00	11,528.21	12/30 yrs	Avg.	NA	(0.00)	11,528.21
82. Laminated - comp. shingle rfg. - w/out felt	211.33 SQ	246.77	2,417.40	54,567.30	12/30 yrs	Avg.	40%	(21,826.92)	32,740.38
Component RFG300 from this line item was priced by ITEL Asphalt Shingle Pricing (ASP) on 10 Sep 2025. See attached document for more details.									
Auto Calculated Waste: 6.1%, 12.19SQ									
Options: Valleys: Open, Include eave starter course: No, Include rake starter course: No, Exposure - Hip/Valley/Starter: 5 5/8", Bundle Rounding: 0.1%, 0.28SQ - (included in waste calculation above)									
83. Hip / Ridge cap - Standard profile - composition shingles	505.58 LF	5.44	115.39	2,865.75	12/30 yrs	Avg.	40%	(1,146.30)	1,719.45
84. Roofing felt - synthetic underlayment	199.14 SQ	45.40	363.95	9,404.91	12/20 yrs	Avg.	60%	(5,642.95)	3,761.96
85. Valley metal	591.90 LF	6.03	134.03	3,703.19	12/35 yrs	Avg.	34.29%	(1,269.66)	2,433.53

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
86. Drip edge	956.00 LF	2.74	100.11	2,719.55	12/35 yrs	Avg.	34.29%	(932.41)	1,787.14
87. Flashing - pipe jack	4.00 EA	47.95	5.91	197.71	12/35 yrs	Avg.	34.29%	(67.79)	129.92
88. Aluminum sidewall/endwall flashing - color finish	484.00 LF	8.39	217.89	4,278.65	12/75 yrs	Avg.	16%	(684.58)	3,594.07
89. R&R Gutter - box - aluminum - 6"*	529.75 LF	15.79	478.87	8,843.62	12/25 yrs	Avg.	48%	(4,102.54)	4,741.08
Totals: Roof1			4,706.41	113,336.00				40,696.81	72,639.19

Ext_Surfaces

South Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
90. R&R Downspout - box - aluminum - 6"*	196.00 LF	15.79	177.17	3,272.01	12/25 yrs	Avg.	48%	(1,517.88)	1,754.13
91. Siding Installer - per hour	8.00 HR	105.70	0.00	845.60	12/NA	Avg.	0%	(0.00)	845.60
92. R&R Metal Z flashing / drip cap	50.70 LF	3.59	3.36	185.38	12/35 yrs	Avg.	34.29%	(52.43)	132.95
Sill flashing at windows.									
Totals: South Elevation			180.53	4,302.99				1,570.31	2,732.68

East Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
93. R&R Metal Z flashing / drip cap	21.17 LF	3.59	1.40	77.40	12/35 yrs	Avg.	34.29%	(21.89)	55.51
Sill flashing at windows and 'z' flashing at metal siding.									
94. Siding Installer - per hour	4.00 HR	105.70	0.00	422.80	12/NA	Avg.	34.3% [%]	(145.02)	277.78
Totals: East Elevation			1.40	500.20				166.91	333.29

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
95. R&R Downspout - box - aluminum - 6"*									
	180.00 LF	15.79	162.71	3,004.91	12/25 yrs	Avg.	48%	(1,393.97)	1,610.94
96. Siding Installer - per hour									
	8.00 HR	105.70	0.00	845.60	12/NA	Avg.	48% [%]	(405.89)	439.71
97. R&R Metal Z flashing / drip cap									
	90.00 LF	3.59	5.96	329.06	12/35 yrs	Avg.	34.29%	(93.07)	235.99
Sill flashing at windows and 'z' flashing at metal siding.									
Totals: North Elevation			168.67	4,179.57				1,892.93	2,286.64

West Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
98. R&R Downspout - box - aluminum - 6"*									
	14.00 LF	15.79	12.66	233.72	12/25 yrs	Avg.	48%	(108.43)	125.29
99. Siding Installer - per hour									
	4.00 HR	105.70	0.00	422.80	12/NA	Avg.	48% [%]	(202.94)	219.86
100. R&R Metal Z flashing / drip cap									
	32.51 LF	3.59	2.15	118.86	12/35 yrs	Avg.	34.29%	(33.62)	85.24
Sill flashing at windows and 'z' flashing at metal siding.									
Totals: West Elevation			14.81	775.38				344.99	430.39
Total: Ext_Surfaces			365.41	9,758.14				3,975.14	5,783.00
Total: Exterior			5,071.82	123,094.14				44,671.95	78,422.19
Total: Community Corrections (FINNEY_COUNTY_TVL)			5,071.82	130,165.34				46,424.91	83,740.43

\$113,445.60

Public Works Office (FINNEY_COUNTY_TVL)

General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
101. Commercial Supervision / Project Management - per hour									
	40.00 HR	73.04	0.00	2,921.60	12/NA	Avg.	30% [%]	(876.48)	2,045.12
8 hours a day for 5 days to maintain the site and coordinate with a working business environment									
102. Temporary toilet - Minimum rental charge									
	1.00 EA	140.00	0.00	140.00	12/NA	Avg.	0%	(0.00)	140.00

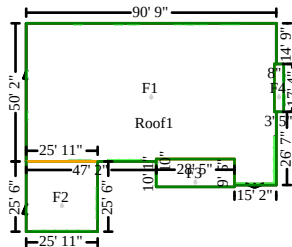
10/20/2025

Page: 15

CONTINUED - General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
103. Haul debris - per pickup truck load - including dump fees	1.00 EA	147.75	0.00	147.75	12/NA	Avg.	NA	(0.00)	147.75
Totals: General			0.00	3,209.35				876.48	2,332.87

Exterior



Roof1

5648.67 Surface Area
439.93 Total Perimeter Length

56.49 Number of Squares

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
104. Clean with pressure/chemical spray	6,088.60 SF	0.40	5.45	2,440.89	12/NA	Avg.	0%	(0.00)	2,440.89
Includes run-up									
105. Elastomeric roof primer	6,088.60 SF	0.70	250.67	4,512.69	12/10 yrs	Avg.	90% [M]	(4,061.42)	451.27
Includes run-up									
106. Elastomeric roof coating - Flat roof	6,088.60 SF	2.89	446.84	18,042.89	12/10 yrs	Avg.	90% [M]	(16,238.61)	1,804.28
Includes run-up									
107. Exhaust fan - large room	5.00 EA	1,513.62	504.95	8,073.05	12/20 yrs	Avg.	60%	(4,843.83)	3,229.22
108. R&R Cap flashing - large	439.93 LF	29.11	793.38	13,599.75	12/35 yrs	Avg.	34.29%	(4,566.24)	9,033.51
Totals: Roof1			2,001.29	46,669.27				29,710.10	16,959.17

Ext_Surfaces

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
--	----------	------	-----	-----	----------	-------	-------	---------	-----

CONTINUED - North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
109. R&R Window screen, 1 - 9 SF	6.00 EA	53.26	23.65	343.21	12/30 yrs	Avg.	40%	(127.35)	215.86
Totals: North Elevation			23.65	343.21				127.35	215.86

East Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
110. R&R Window screen, 1 - 9 SF	4.00 EA	53.26	15.77	228.81	12/30 yrs	Avg.	40%	(84.90)	143.91
Totals: East Elevation			15.77	228.81				84.90	143.91

South Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
111. R&R Window screen, 1 - 9 SF	12.00 EA	53.26	47.31	686.43	12/30 yrs	Avg.	40%	(254.70)	431.73
Totals: South Elevation			47.31	686.43				254.70	431.73
Total: Ext_Surfaces			86.73	1,258.45				466.95	791.50
Total: Exterior			2,088.02	47,927.72				30,177.05	17,750.67
Total: Public Works Office (FINNEY_ COUNTY_TVL)			2,088.02	51,137.07				31,053.53	20,083.54

\$36,278.89

Garage-Shop (FINNEY_COUNTY_TVL)

General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
112. Commercial Supervision / Project Management - per hour	16.00 HR	73.04	0.00	1,168.64	12/NA	Avg.	30% [%]	(350.59)	818.05

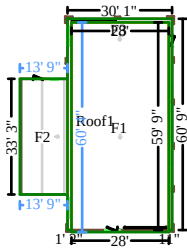
10/20/2025

Page: 17

CONTINUED - General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
8 hours a day for 2 days to maintain the site and coordinate with a working business environment									
113. Temporary toilet - Minimum rental charge	1.00 EA	140.00	0.00	140.00	12/NA	Avg.	0%	(0.00)	140.00
114. Dumpster load - Approx. 12 yards, 1-3 tons of debris	1.00 EA	410.00	0.00	410.00	12/NA	Avg.	NA	(0.00)	410.00
Totals: General			0.00	1,718.64				350.59	1,368.05

Exterior



Roof1

2302.92 Surface Area
23.03 Number of Squares
391.20 Total Perimeter Length

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
115. R&R Custom bent aluminum (PER LF)	303.00 LF	25.73	101.42	7,897.61	12/50 yrs	Avg.	24%	(1,694.72)	6,202.89
Custom bent metal is allocated for the removal and replacement of the damaged coping metal located at the top of the parapet wall. The liner foot is doubled for the 40 in metal due to the line item covering only 24 in as covered in the line item details.									
116. R&R Rain cap - 4" to 5"	1.00 EA	55.45	2.91	58.36	12/35 yrs	Avg.	34.29%	(18.13)	40.23
Totals: Roof1			104.33	7,955.97				1,712.85	6,243.12

Total: Exterior 104.33 7,955.97 1,712.85 6,243.12

Total: Garage-Shop (FINNEY_ COUNTY_TVL) 104.33 9,674.61 2,063.44 7,611.17

\$9,674.61

Road Dept Building (FINNEY_ COUNTY_TVL)

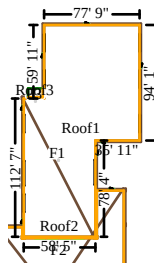
General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
--	----------	------	-----	-----	----------	-------	-------	---------	-----

CONTINUED - General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
117. Commercial Supervision / Project Management - per hour	80.00 HR	73.04	0.00	5,843.20	12/NA	Avg.	30% [%]	(1,752.96)	4,090.24
8 hours a day for 10 days to maintain the site and coordinate with a working business environment									
118. Temporary toilet (per month)	2.00 MO	160.00	0.00	320.00	12/NA	Avg.	0%	(0.00)	320.00
119. Boom or spider lift - 50'-60' reach (per week)	2.00 WK	1,542.00	0.00	3,084.00	12/NA	Avg.	0%	(0.00)	3,084.00
120. Scissor lift - 20' platform height (per week)	1.00 WK	419.11	0.00	419.11	12/NA	Avg.	0%	(0.00)	419.11
121. Dumpster load - Approx. 30 yards, 5-7 tons of debris	2.00 EA	770.90	0.00	1,541.80	12/NA	Avg.	NA	(0.00)	1,541.80
Totals: General			0.00	11,208.11				1,752.96	9,455.15

Exterior



Roof1

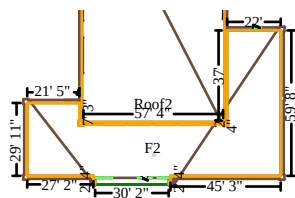
12461.19 Surface Area

124.61 Number of Squares

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Metal Standing Seam Roof									
122. R&R Metal roofing - Premium grade	5,501.00 SF	11.99	2,195.83	68,152.82	12/75 yrs	Avg.	16%	(10,420.36)	57,732.46
24 gauge trapezoidal standing seam									
123. Remove Additional charge for high roof (2 stories or greater)	55.01 SQ	5.81	0.00	319.61	12/NA	Avg.	NA	(0.00)	319.61
124. Additional charge for high roof (2 stories or greater)	55.01 SQ	19.43	0.00	1,068.84	12/NA	Avg.	16% [%]	(171.01)	897.83
125. R&R Vinyl-faced/laminated insulation - 6"	5,501.00 SF	1.95	566.19	11,293.14	12/150 yrs	Avg.	8%	(762.63)	10,530.51
126. Hip / Ridge cap - metal roofing	60.00 LF	6.32	15.90	395.10	12/75 yrs	Avg.	16%	(63.21)	331.89

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
127. Closure strips for metal roofing - inside and/or outside	276.00 LF	1.97	12.60	556.32	12/75 yrs	Avg.	16%	(89.02)	467.30
128. Neoprene pipe jack flashing for metal roofing	1.00 EA	64.53	2.93	67.46	12/75 yrs	Avg.	16%	(10.79)	56.67
129. Flashing - pipe jack - split boot	4.00 EA	85.41	18.05	359.69	12/35 yrs	Avg.	34.29%	(123.32)	236.37
130. Rain cap - 4" to 5"	1.00 EA	49.95	2.91	52.86	12/35 yrs	Avg.	34.29%	(18.13)	34.73
131. Rain cap - 10"	2.00 EA	87.72	12.57	188.01	12/35 yrs	Avg.	34.29%	(64.46)	123.55
132. Endwall flashing for metal roofing - 26 gauge	36.50 LF	6.48	9.02	245.54	12/75 yrs	Avg.	16%	(39.28)	206.26
133. Sidewall flashing for metal roofing - 26 gauge	158.00 LF	5.48	29.98	895.82	12/75 yrs	Avg.	16%	(143.33)	752.49
134. Counterflashing - Apron flashing	269.00 LF	10.18	50.08	2,788.50	12/35 yrs	Avg.	34.29%	(956.06)	1,832.44
135. Cap flashing - large	268.00 LF	28.47	483.32	8,113.28	12/35 yrs	Avg.	34.29%	(2,781.70)	5,331.58
136. R&R Exhaust fan - large room	1.00 EA	1,534.25	100.99	1,635.24	12/20 yrs	Avg.	60%	(968.76)	666.48
137. R&R Gutter / downspout - galvanized - concealed	156.00 LF	23.57	233.03	3,909.95	12/20 yrs	Avg.	60%	(2,174.68)	1,735.27
Totals: Roof1		3,733.40	100,042.18					18,786.74	81,255.44



Roof2

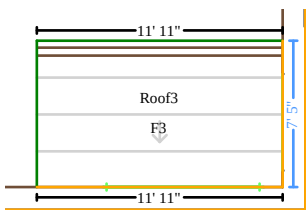
3331.87 Surface Area
30.18 Total Perimeter Length

33.32 Number of Squares

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Low Slope Roof									
138. R&R Rain cap - 4" to 5"	3.00 EA	55.45	8.72	175.07	12/35 yrs	Avg.	34.29%	(54.37)	120.70

CONTINUED - Roof2

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
139. R&R Exhaust fan - large room	2.00 EA	1,534.25	201.98	3,270.48	12/20 yrs	Avg.	60%	(1,937.53)	1,332.95
Totals: Roof2			210.70	3,445.55				1,991.90	1,453.65



Roof3

88.39 Surface Area
19.35 Total Perimeter Length
0.88 Number of Squares

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
R-Panel Roof									
140. R&R Metal roofing - ribbed - 24 gauge - 1 1/8" to 1 1/2"	88.39 SF	7.96	25.47	729.05	12/75 yrs	Avg.	16%	(108.88)	620.17
141. Endwall flashing for metal roofing - 26 gauge	12.00 LF	6.48	2.96	80.72	12/75 yrs	Avg.	16%	(12.91)	67.81
142. Sidewall flashing for metal roofing - 26 gauge	7.50 LF	5.48	1.42	42.52	12/75 yrs	Avg.	16%	(6.81)	35.71
143. Steel rake/gable trim - color finish	7.50 LF	6.09	1.83	47.51	12/50 yrs	Avg.	24%	(11.40)	36.11
Totals: Roof3			31.68	899.80				140.00	759.80

Total: Exterior 3,975.78 104,387.53 20,918.64 83,468.89

Total: Road Dept Building (FINNEY_
COUNTY_TVL) 3,975.78 115,595.64 22,671.60 92,924.04

\$85,742.15

4-H Building (FINNEY_COUNTY_TVL)

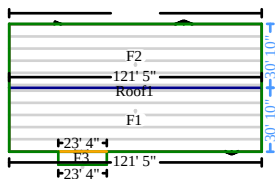
General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
--	----------	------	-----	-----	----------	-------	-------	---------	-----

CONTINUED - General

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
144. Commercial Supervision / Project Management - per hour	56.00 HR	73.04	0.00	4,090.24	12/NA	Avg.	30% [%]	(1,227.07)	2,863.17
8 hours a day for 7 days to maintain the site and coordinate with a working business environment									
145. Temporary toilet - Minimum rental charge	1.00 EA	140.00	0.00	140.00	12/NA	Avg.	0%	(0.00)	140.00
146. Dumpster load - Approx. 30 yards, 5-7 tons of debris	1.00 EA	770.90	0.00	770.90	12/NA	Avg.	NA	(0.00)	770.90
Totals: General			0.00	5,001.14				1,227.07	3,774.07

4-H Building



Roof1

7640.53 Surface Area	76.41 Number of Squares
402.30 Total Perimeter Length	121.44 Total Ridge Length

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
147. R&R Metal roofing - ribbed - 26 gauge - 1 1/8" to 1 1/2"	7,640.53 SF	7.08	1,600.16	55,695.11	12/75 yrs	Avg.	16%	(8,238.86)	47,456.25
148. Closure strips for metal roofing - inside and/or outside	390.50 LF	1.97	17.82	787.11	12/75 yrs	Avg.	16%	(125.94)	661.17
149. Hip / Ridge cap - metal roofing	121.50 LF	6.32	32.19	800.07	12/75 yrs	Avg.	16%	(128.01)	672.06
150. Ridge end cap for metal roofing	2.00 EA	26.28	2.20	54.76	12/75 yrs	Avg.	16%	(8.76)	46.00
151. Aluminum rake/gable edge trim - mill finish	137.00 LF	5.01	20.23	706.60	12/75 yrs	Avg.	16%	(113.06)	593.54
152. Aluminum sidewall/endwall flashing - mill finish	23.50 LF	6.73	7.09	165.25	12/75 yrs	Avg.	16%	(26.44)	138.81
153. Neoprene pipe jack flashing for metal roofing	5.00 EA	64.53	14.65	337.30	12/75 yrs	Avg.	16%	(53.96)	283.34
154. Rain cap - 6"	2.00 EA	56.97	7.07	121.01	12/35 yrs	Avg.	34.29%	(41.49)	79.52

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
155. Rain cap - 8"	2.00 EA	63.77	8.28	135.82	12/35 yrs	Avg.	34.29%	(46.57)	89.25
156. Rain cap - 12"	3.00 EA	96.77	21.29	311.60	12/35 yrs	Avg.	34.29%	(106.83)	204.77
157. Flat roof exhaust vent / cap - gooseneck 12"	1.00 EA	88.27	3.40	91.67	12/35 yrs	Avg.	34.29%	(31.43)	60.24
158. R&R Gutter - aluminum - up to 5"*	266.50 LF	9.59	95.17	2,650.91	12/25 yrs	Avg.	48%	(1,200.80)	1,450.11
Totals: Roof1			1,829.55	61,857.21				10,122.15	51,735.06

Ext_Surfaces

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
159. R&R Downspout - aluminum - up to 5"*	58.00 LF	9.59	20.71	576.93	12/25 yrs	Avg.	48%	(261.34)	315.59
Totals: North Elevation			20.71	576.93				261.34	315.59

South Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
160. R&R Downspout - aluminum - up to 5"*	56.00 LF	9.59	20.00	557.04	12/25 yrs	Avg.	48%	(252.33)	304.71
161. R&R Exhaust fan - cone style 42" 6 blade, galvanized	1.00 EA	2,098.49	128.96	2,227.45	12/20 yrs	Avg.	60%	(1,311.73)	915.72
Totals: South Elevation			148.96	2,784.49				1,564.06	1,220.43
Total: Ext_Surfaces			169.67	3,361.42				1,825.40	1,536.02
Total: 4-H Building			1,999.22	65,218.63				11,947.55	53,271.08
Total: 4-H Building (FINNEY_			1,999.22	70,219.77				13,174.62	57,045.15
COUNTY_TVL)									

\$69,075.78

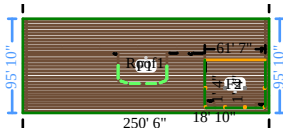
417 S 19th ST-Grandstand Complex (FINNEY_COUNTY_TVL)

General

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
162. Commercial Supervision / Project Management - per hour								
120.00 HR	73.04	0.00	8,764.80	12/NA	Avg.	30% [%]	(2,629.44)	6,135.36
8 hours a day for 15 days to maintain the site and coordinate with a working business environment								
163. Temporary toilet (per month)								
2.00 MO	160.00	0.00	320.00	12/NA	Avg.	0%	(0.00)	320.00
164. Boom or spider lift - 50'-60' reach (per month)								
3.00 MO	3,410.00	0.00	10,230.00	12/NA	Avg.	0%	(0.00)	10,230.00
165. Dumpster load - Approx. 40 yards, 7-8 tons of debris								
3.00 EA	848.28	0.00	2,544.84	12/NA	Avg.	NA	(0.00)	2,544.84
166. Boom lift invoice - Big L Rentals invoice #12951*								
1.00 EA	1,068.02	0.00	1,068.02	12/NA	Avg.	0%	(0.00)	1,068.02
Preliminary inspection access								
Totals: General		0.00	22,927.66				2,629.44	20,298.22

Exterior

Roof1



27002.61 Surface Area
841.39 Total Perimeter Length

270.03 Number of Squares

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
167. R&R Metal roofing - ribbed - 24 gauge - up to 1"								
27,002. SF	7.84	7,491.87	219,192.34	12/75 yrs	Avg.	16%	(32,694.54)	186,497.80
61								
168. Remove Additional charge for high roof (2 stories or greater)								
270.03 SQ	5.81	0.00	1,568.87	12/NA	Avg.	NA	(0.00)	1,568.87
169. Additional charge for high roof (2 stories or greater)								
270.03 SQ	19.43	0.00	5,246.68	12/NA	Avg.	16% [%]	(839.47)	4,407.21
170. Eave trim for metal roofing - 26 gauge								
250.50 LF	5.55	49.10	1,439.38	12/75 yrs	Avg.	16%	(230.30)	1,209.08
Upper Eave								
171. Drip edge/gutter apron								
250.50 LF	3.01	32.28	786.29	12/35 yrs	Avg.	34.29%	(269.59)	516.70
172. Steel rake/gable trim - mill finish								
191.70 LF	5.06	29.17	999.17	12/50 yrs	Avg.	24%	(239.80)	759.37

10/20/2025

Page: 24

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
173. R&R Gutter - box - aluminum - 7" to 8"*	250.50 LF	23.56	400.64	6,302.42	12/25 yrs	Avg.	48%	(2,957.83)	3,344.59
Totals: Roof1		8,003.06	235,535.15					37,231.53	198,303.62

Property Grounds

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 174. Public Address Speaker - loudspeaker/paging horn	5.00 EA	225.77	37.98	1,166.83	12/20 yrs	Avg.	60%	(700.10)	466.73
● 175. R&R LAM - Indirect metal halide - Premium grade	26.00 EA	1,122.80	2,282.79	31,475.59	12/3 yrs	Avg.	90% [M]	(28,006.05)	3,469.54
Stadium lights									
Totals: Property Grounds		2,320.77	32,642.42					28,706.15	3,936.27

Announcer Stand

Roof

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
176. R&R Metal roofing - ribbed - 26 gauge - up to 1"	225.50 SF	7.00	45.61	1,624.12	12/75 yrs	Avg.	16%	(240.02)	1,384.10
177. Eave trim for metal roofing - 26 gauge	22.00 LF	5.55	4.31	126.41	12/75 yrs	Avg.	16%	(20.23)	106.18
178. Drip edge	22.00 LF	2.74	2.30	62.58	12/35 yrs	Avg.	34.29%	(21.46)	41.12
179. Aluminum rake/gable edge trim - color finish	20.50 LF	5.72	4.33	121.59	12/75 yrs	Avg.	16%	(19.45)	102.14
180. Closure strips for metal roofing - inside and/or outside	64.50 LF	1.97	2.94	130.01	12/75 yrs	Avg.	16%	(20.80)	109.21
181. Roofing - General Laborer - per hour	4.00 HR	47.50	0.00	190.00	12/NA	Avg.	16% [%]	(30.40)	159.60
Labor is allocated for the detachment and resetting of the angle brackets on the rooftop.									
Totals: Roof		59.49	2,254.71					352.36	1,902.35

Exterior

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 182. R&R Wall/roof panel - ribbed - 26 gauge - up to 1"	176.00 SF	5.18	35.60	947.28	12/75 yrs	Avg.	16%	(136.08)	811.20
● 183. R&R Outside/Inside corner - 26 gauge	16.00 LF	7.67	4.57	127.29	12/100 yrs	Avg.	12%	(12.38)	114.91
● 184. Prime & paint metal siding	176.00 SF	0.97	4.88	175.60	12/15 yrs	Avg.	80%	(140.48)	35.12
● 185. Remove CCTV camera & brackets	2.00 EA	61.10	0.00	122.20	12/20 yrs	Avg.	NA	(0.00)	122.20
● 186. Install CCTV camera & brackets	2.00 EA	102.43	0.00	204.86	12/20 yrs	Avg.	60%	(122.92)	81.94
Totals: North Elevation			45.05	1,577.23				411.86	1,165.37
Total: Exterior			45.05	1,577.23				411.86	1,165.37
Total: Announcer Stand			104.54	3,831.94				764.22	3,067.72

North Concessions

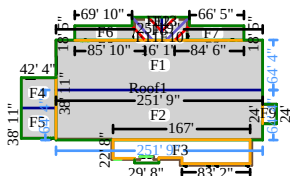
Roof

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 187. Remove 3 tab - 25 yr. - composition shingle roofing - incl. felt	2.53 SQ	56.78	0.00	143.65	12/25 yrs	Avg.	NA	(0.00)	143.65
● 188. 3 tab - 25 yr. - comp. shingle roofing - w/out felt	2.67 SQ	226.06	26.16	629.74	12/25 yrs	Avg.	48%	(302.28)	327.46
Component RFG240 from this line item was priced by ITEL Asphalt Shingle Pricing (ASP) on 10 Sep 2025. See attached document for more details.									
● 189. Hip / Ridge cap - cut from 3 tab - composition shingles	20.25 LF	4.35	2.41	90.50	12/25 yrs	Avg.	48%	(43.44)	47.06
Component RFG240 from this line item was priced by ITEL Asphalt Shingle Pricing (ASP) on 10 Sep 2025. See attached document for more details.									
● 190. Roofing felt - 15 lb.	2.53 SQ	32.89	1.79	85.00	12/20 yrs	Avg.	60%	(51.00)	34.00
● 191. Drip edge	65.50 LF	2.74	6.86	186.33	12/35 yrs	Avg.	34.29%	(63.88)	122.45
● 192. Flashing - pipe jack - split boot	2.00 EA	85.41	9.03	179.85	12/35 yrs	Avg.	34.29%	(61.67)	118.18
Totals: Roof			46.25	1,315.07				522.27	792.80

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
193. R&R AC unit w/sleeve - through-wall/window - 5,000 BTU								
1.00 EA	768.64	46.49	815.13	12/15 yrs	Avg.	80%	(624.43)	190.70
Totals: Exterior		46.49	815.13				624.43	190.70
Total: North Concessions		92.74	2,130.20				1,146.70	983.50
Total: Exterior		10,521.11	274,139.71				67,848.60	206,291.11
Total: 417 S 19th ST-Grandstand Complex (FINNEY_COUNTY_TVL)		10,521.11	297,067.37				70,478.04	226,589.33

26g Grandstand Only

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
194. Commercial Supervision / Project Management - per hour	160.00	HR	73.04	0.00	11,686.40	12/NA	Avg.	30% [%]	(3,505.92)	8,180.48
8 hours a day for 20 days to maintain the site and coordinate with a working business environment										
195. Temporary toilet (per month)	2.00	MO	160.00	0.00	320.00	12/NA	Avg.	0%	(0.00)	320.00
196. Boom or spider lift - 50'-60' reach (per month)	2.00	MO	3,410.00	0.00	6,820.00	12/NA	Avg.	0%	(0.00)	6,820.00
197. Scissor lift - 26' platform height (per week)	2.00	WK	595.14	0.00	1,190.28	12/NA	Avg.	0%	(0.00)	1,190.28
198. Dumpster load - Approx. 40 yards, 7-8 tons of debris	3.00	EA	848.28	0.00	2,544.84	12/NA	Avg.	NA	(0.00)	2,544.84
Totals: General			0.00	22,561.52				3,505.92	19,055.60	



45134.72	Surface Area	451.35	Number of Squares
1284.55	Total Perimeter Length	311.47	Total Ridge Length
79.46	Total Hip Length		

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Metal Standing Seam Roof									
199. R&R Metal roofing - Premium grade	32,399. SF	11.99	12,932.84	401,400.69	12/75 yrs	Avg.	16%	(61,372.97)	340,027.72
	32								
24 gauge trapezoidal standing seam									
200. Remove Additional charge for high roof (2 stories or greater)	323.99 SQ	5.81	0.00	1,882.38	12/NA	Avg.	NA	(0.00)	1,882.38
201. Additional charge for high roof (2 stories or greater)	323.99 SQ	19.43	0.00	6,295.13	12/NA	Avg.	16% [%]	(1,007.22)	5,287.91
202. R&R Vinyl-faced/laminated insulation - 6"	32,399. SF	1.95	3,334.70	66,513.37	12/150 yrs	Avg.	8%	(4,491.65)	62,021.72
	32								
203. Hip / Ridge cap - metal roofing	251.75 LF	6.32	66.69	1,657.75	12/75 yrs	Avg.	16%	(265.24)	1,392.51
204. Ridge end cap for metal roofing	2.00 EA	26.28	2.20	54.76	12/75 yrs	Avg.	16%	(8.76)	46.00
205. Closure strips for metal roofing - inside and/or outside	1,265.00 LF	1.97	57.74	2,549.79	12/75 yrs	Avg.	16%	(407.97)	2,141.82
206. Corrugated fiberglass roofing (greenhouse type)	1,440.00 SF	3.92	287.40	5,932.20	12/10 yrs	Avg.	90% [M]	(5,338.98)	593.22
Fiberglass skylight panels									
207. Rain cap - 8"	10.00 EA	63.77	41.42	679.12	12/35 yrs	Avg.	34.29%	(232.84)	446.28
208. Television antenna - Detach & reset	3.00 EA	102.43	0.00	307.29	12/NA	Avg.	0%	(0.00)	307.29
209. Snow bar - stainless steel - mill finish	251.75 LF	26.42	464.15	7,115.39	12/40 yrs	Avg.	30%	(2,134.61)	4,980.78
210. R&R Gutter - galvanized - concealed*	503.50 LF	23.57	752.11	12,619.61	12/20 yrs	Avg.	60%	(7,018.92)	5,600.69
R-Panel Roofs									
211. R&R Metal roofing - ribbed - 26 gauge - 1 1/8" to 1 1/2"	8,253.39 SF	7.08	1,728.51	60,162.51	12/75 yrs	Avg.	16%	(8,899.70)	51,262.81
212. Hip / Ridge cap - metal roofing	139.19 LF	6.32	36.87	916.55	12/75 yrs	Avg.	16%	(146.65)	769.90
213. Ridge end cap for metal roofing	2.00 EA	26.28	2.20	54.76	12/75 yrs	Avg.	16%	(8.76)	46.00
214. Closure strips for metal roofing - inside and/or outside	315.00 LF	1.97	14.38	634.93	12/75 yrs	Avg.	16%	(101.59)	533.34
215. Valley "W" flashing for metal roofing	99.04 LF	8.12	26.24	830.44	12/35 yrs	Avg.	34.29%	(284.73)	545.71
216. Gable trim for metal roofing - 26 gauge	149.00 LF	6.31	39.34	979.53	12/75 yrs	Avg.	16%	(156.72)	822.81
217. Drip edge	252.50 LF	2.74	26.44	718.29	12/35 yrs	Avg.	34.29%	(246.28)	472.01
218. Endwall flashing for metal roofing - 26 gauge	171.00 LF	6.48	42.24	1,150.32	12/75 yrs	Avg.	16%	(184.05)	966.27
									10/20/2025
									Page: 28

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
219. Sidewall flashing for metal roofing - 26 gauge									
	78.00 LF	5.48	14.80	442.24	12/75 yrs	Avg.	16%	(70.76)	371.48
220. R&R Gutter - box - aluminum - 7" to 8"*									
	252.50 LF	23.56	403.84	6,352.74	12/25 yrs	Avg.	48%	(2,981.44)	3,371.30
Low Slope Replace									
221. R&R Built-up roof with granulated cap sheet - in place									
	22.26 SQ	585.81	474.72	13,514.85	12/30 yrs	Avg.	40%	(4,701.90)	8,812.95
Run up is included in total									
222. Aluminum termination bar / flashing for membrane roofs									
	78.00 LF	2.44	4.89	195.21	12/35 yrs	Avg.	34.29%	(66.93)	128.28
223. Cap flashing - large									
	136.00 LF	28.47	245.27	4,117.19	12/35 yrs	Avg.	34.29%	(1,411.61)	2,705.58
224. Flashing - pipe jack									
	5.00 EA	47.95	7.39	247.14	12/35 yrs	Avg.	34.29%	(84.73)	162.41
225. Roof drain cover - Detach & reset									
	4.00 EA	42.39	0.00	169.56	12/NA	Avg.	0%	(0.00)	169.56
226. Rain cap - 4" to 5"									
	1.00 EA	49.95	2.91	52.86	12/35 yrs	Avg.	34.29%	(18.13)	34.73
227. Pitch pan / pocket - up to 6" x 6" x 4" - galvanized									
	4.00 EA	100.26	17.87	418.91	12/35 yrs	Avg.	34.29%	(143.63)	275.28
228. R&R Exhaust fan - large room									
	1.00 EA	1,534.25	100.99	1,635.24	12/20 yrs	Avg.	60%	(968.76)	666.48
Low Slope Re-Coat									
229. Clean with pressure/chemical spray									
	3,126.15 SF	0.40	2.80	1,253.26	12/NA	Avg.	0%	(0.00)	1,253.26
Includes parapet run-up									
230. Elastomeric roof primer									
	3,126.15 SF	0.70	128.70	2,317.01	12/10 yrs	Avg.	90% [M]	(2,085.31)	231.70
Includes parapet run-up									
231. Elastomeric roof coating - Flat roof									
	3,126.16 SF	2.89	229.43	9,264.03	12/10 yrs	Avg.	90% [M]	(8,337.63)	926.40
Includes parapet run-up									
232. R&R Exhaust fan - large room									
	1.00 EA	1,534.25	100.99	1,635.24	12/20 yrs	Avg.	60%	(968.76)	666.48
Totals: Roof1			21,590.07	614,070.29				114,147.23	499,923.06

Ext_Surfaces

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
233. R&R Downspout - aluminum - up to 5"*									
	52.00 LF	9.59	18.57	517.25	12/25 yrs	Avg.	48%	(234.30)	282.95
234. R&R Downspout - aluminum - 6"*									
	45.00 LF	13.51	33.39	641.34	12/25 yrs	Avg.	48%	(295.75)	345.59
235. R&R Conductor head - aluminum									
	7.00 EA	290.82	48.87	2,084.61	12/25 yrs	Avg.	48%	(931.30)	1,153.31
236. R&R Downspout - box - aluminum - 6"*									
	36.00 LF	15.79	32.54	600.98	12/25 yrs	Avg.	48%	(278.79)	322.19
● 237. R&R Insulated metal panel - 2" - embossed/textured									
	2,758.00 SF	26.83	1,680.99	75,678.13	12/75 yrs	Avg.	16%	(11,503.95)	64,174.18
● 238. R&R Outside/Inside corner - 26 gauge									
	25.34 LF	7.67	7.23	201.58	12/100 yrs	Avg.	12%	(19.60)	181.98
● 239. R&R Metal J trim - metal building									
	504.00 LF	4.87	52.78	2,507.26	12/100 yrs	Avg.	12%	(224.06)	2,283.20
● 240. Public Address Speaker - ceiling/wall mount									
	2.00 EA	213.66	13.02	440.34	12/20 yrs	Avg.	60%	(264.20)	176.14
Totals: North Elevation			1,887.39	82,671.49				13,751.95	68,919.54

West Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 241. R&R Insulated metal panel - 1/2" - smooth/painted									
	210.00 SF	12.81	70.48	2,760.58	12/75 yrs	Avg.	16%	(395.66)	2,364.92
Decorative panels at west entrance roof.									
● 242. R&R Metal J trim - metal building									
	225.00 LF	4.87	23.56	1,119.31	12/100 yrs	Avg.	12%	(100.03)	1,019.28
Totals: West Elevation			94.04	3,879.89				495.69	3,384.20

South Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
243. R&R Downspout - aluminum - 6"*									
	144.00 LF	13.51	106.84	2,052.28	12/25 yrs	Avg.	48%	(946.38)	1,105.90
Totals: South Elevation			106.84	2,052.28				946.38	1,105.90

East Elevation

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
244. R&R Downspout - aluminum - 6"								
13.00 LF	13.51	9.65	185.28	12/25 yrs	Avg.	48%	(85.44)	99.84
Totals: East Elevation		9.65	185.28				85.44	99.84
Total: Ext Surfaces		2,097.92	88,788.94				15,279.46	73,509.48
Total: Exterior		23,687.99	702,859.23				129,426.69	573,432.54
Total: 409 Lake Ave-Exhibition Building (FINNEY_COUNTY_TVL)		23,687.99	725,420.75				132,932.61	592,488.14
			\$566,781.31					

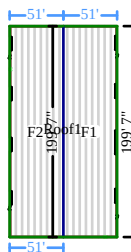
Roofs and Metal Only
Nothing at front entry
No Wall Panels
36 skylights w/curb

601 Lake Avenue-West Pavillion-Fairground (FINNEY_COUNTY_TVL)

General

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
245. Commercial Supervision / Project Management - per hour								
120.00 HR	73.04	0.00	8,764.80	12/NA	Avg.	30% [%]	(2,629.44)	6,135.36
8 hours a day for 15 days to maintain the site and coordinate with a working business environment								
246. Temporary toilet (per month)								
1.00 MO	160.00	0.00	160.00	12/NA	Avg.	0%	(0.00)	160.00
247. Boom or spider lift - 50'-60' reach (per month)								
1.00 MO	3,410.00	0.00	3,410.00	12/NA	Avg.	0%	(0.00)	3,410.00
248. Dumpster load - Approx. 40 yards, 7-8 tons of debris								
2.00 EA	848.28	0.00	1,696.56	12/NA	Avg.	NA	(0.00)	1,696.56
Totals: General		0.00	14,031.36				2,629.44	11,401.92

Exterior



Roof1

20368.80	Surface Area	203.69	Number of Squares
603.29	Total Perimeter Length	199.59	Total Ridge Length

QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
----------	------	-----	-----	----------	-------	-------	---------	-----

CONTINUED - Roof1

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
249. R&R Metal roofing - ribbed - 26 gauge - 1 1/8" to 1 1/2"									
	20,368. SF	7.08	4,265.84	148,476.94	12/75 yrs	Avg.	16%	(21,963.85)	126,513.09
	80								
250. Remove Additional charge for high roof (2 stories or greater)									
	203.69 SQ	5.81	0.00	1,183.44	12/NA	Avg.	NA	(0.00)	1,183.44
251. Additional charge for high roof (2 stories or greater)									
	203.69 SQ	19.43	0.00	3,957.70	12/NA	Avg.	16% [%]	(633.23)	3,324.47
252. Hip / Ridge cap - metal roofing									
	199.59 LF	6.32	52.88	1,314.29	12/75 yrs	Avg.	16%	(210.29)	1,104.00
253. Ridge end cap for metal roofing									
	2.00 EA	26.28	2.20	54.76	12/75 yrs	Avg.	16%	(8.76)	46.00
254. Closure strips for metal roofing - inside and/or outside									
	603.18 LF	1.97	27.53	1,215.79	12/75 yrs	Avg.	16%	(194.52)	1,021.27
255. Gable trim for metal roofing - 26 gauge									
	204.00 LF	6.31	53.86	1,341.10	12/75 yrs	Avg.	16%	(214.58)	1,126.52
256. Drip edge									
	399.18 LF	2.74	41.80	1,135.55	12/35 yrs	Avg.	34.29%	(389.33)	746.22
257. Neoprene pipe jack flashing for metal roofing									
	2.00 EA	64.53	5.86	134.92	12/75 yrs	Avg.	16%	(21.59)	113.33
258. Flashing - pipe jack - split boot									
	1.00 EA	85.41	4.51	89.92	12/35 yrs	Avg.	34.29%	(30.83)	59.09
259. Rain cap - 6"									
	6.00 EA	56.97	21.20	363.02	12/35 yrs	Avg.	34.29%	(124.47)	238.55
260. Rain cap - 4" to 5"									
	1.00 EA	49.95	2.91	52.86	12/35 yrs	Avg.	34.29%	(18.13)	34.73
261. Television antenna - Detach & reset									
	1.00 EA	102.43	0.00	102.43	12/NA	Avg.	0%	(0.00)	102.43
262. R&R Gutter / downspout - galvanized - concealed									
	399.18 LF	23.57	596.28	10,004.95	12/20 yrs	Avg.	60%	(5,564.67)	4,440.28
Totals: Roof1			5,074.87	169,427.67				29,374.25	140,053.42

Ext_Surfaces

North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
--	----------	------	-----	-----	----------	-------	-------	---------	-----

CONTINUED - North Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 263. R&R Wall/roof panel - ribbed - 26 gauge - up to 1"	1,258.92 SF	5.18	254.64	6,775.85	12/75 yrs	Avg.	16%	(973.35)	5,802.50
● 264. R&R Metal J trim - metal building	418.00 LF	4.87	43.77	2,079.43	12/100 yrs	Avg.	12%	(185.83)	1,893.60
● 265. R&R Metal siding - clear/skylight panel*	76.08 SF	7.62	13.14	592.87	12/75 yrs	Avg.	16%	(88.16)	504.71
266. R&R Downspout - box - aluminum - 6"*	75.00 LF	15.79	67.80	1,252.05	12/25 yrs	Avg.	48%	(580.82)	671.23
Totals: North Elevation			379.35	10,700.20				1,828.16	8,872.04

West Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 267. R&R Wall/roof panel - ribbed - 26 gauge - up to 1"	1,050.00 SF	5.18	212.38	5,651.38	12/75 yrs	Avg.	16%	(811.82)	4,839.56
● 268. R&R Metal J trim - metal building	218.68 LF	4.87	22.90	1,087.87	12/100 yrs	Avg.	12%	(97.22)	990.65
● 269. R&R Gable end louver - 30" x 30"	1.00 EA	214.07	8.82	222.89	12/25 yrs	Avg.	48%	(93.78)	129.11
Totals: West Elevation			244.10	6,962.14				1,002.82	5,959.32

East Elevation

	QUANTITY	UNIT	TAX	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
● 270. R&R Gable end louver - 30" x 30"	1.00 EA	214.07	8.82	222.89	12/25 yrs	Avg.	48%	(93.78)	129.11
● 271. Comb and straighten a/c condenser fins - with trip charge	1.00 EA	185.53	0.00	185.53	12/NA	Avg.	0%	(0.00)	185.53
Totals: East Elevation			8.82	408.42				93.78	314.64
Total: Ext_Surfaces			632.27	18,070.76				2,924.76	15,146.00
Total: Exterior			5,707.14	187,498.43				32,299.01	155,199.42

Total: 601 Lake Avenue-West Pavillion-Fairground (FINNEY_COUNTY_TVL)	5,707.14	201,529.79	34,928.45	166,601.34
		\$192,516.13		
Total: FINNEY_COUNTY_TVL	61,367.34	1,859,315.45	498,253.01	1,361,062.44
Line Item Totals: FINNEY_COUNTY13	61,367.34	1,859,315.45	498,253.01	1,361,062.44

[%] - Indicates that depreciate by percent was used for this item

[M] - Indicates that the depreciation percentage was limited by the maximum allowable depreciation for this item

Grand Total Areas:

35,814.17 SF Walls	0.00 SF Ceiling	35,814.17 SF Walls and Ceiling
0.00 SF Floor	0.00 SY Flooring	12,063.70 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	0.00 LF Ceil. Perimeter
0.00 Floor Area	0.00 Total Area	0.00 Interior Wall Area
125,491.95 Exterior Wall Area	25,406.14 Exterior Perimeter of Walls	
198,049.55 Surface Area	1,980.50 Number of Squares	8,237.84 Total Perimeter Length
1,083.68 Total Ridge Length	524.39 Total Hip Length	

Coverage	Item Total	%	ACV Total	%
Loc 1 Bldg 1 Court House	39,365.06 45,565.44	2.45%	14,538.53	1.07%
Loc 3 Bldg 3 Garage Shop	9,674.61 9,674.61	0.52%	7,611.17	0.56%
Loc 4 Bldg 4 Exhibition Building-Fairground	566,781.31 725,420.75	39.02%	592,488.14	43.53%
Loc 9 Bldg 9 Juvenile Dentention Center	123,511.63 123,511.63	6.64%	52,177.03	3.83%
Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	235,535.15 297,067.37	15.98%	226,589.33	16.65%
Loc 14 Bldg 14 4-H Building-Fairground	69,075.78 70,219.77	3.78%	57,045.15	4.19%
Loc 15 Bldg 15 West Pavillion-Fairgrounds	192,516.13 201,529.79	10.84%	166,601.34	12.24%
Loc 19 Bldg 19 County Admin Building	89,428.04 89,428.04	4.81%	47,263.74	3.47%
Loc 25 Bldg 25 Public Works Office	36,278.89 51,137.07	2.75%	20,083.54	1.48%
Loc 31 Bldg 31 Road Dept Building	85,742.15 115,595.64	6.22%	92,924.04	6.83%
Loc 9 Bldg 36 Community Corrections	113,445.60 130,165.34	7.00%	83,740.43	6.15%
Total	\$ 1,561,354.34 1,859,315.45	100.00%	1,361,062.44	100.00%

Type text here

Loss Recap Summary

Coverage	Replacement Cost - RCV	Recoverable Depreciation	Prior Payments	Deductible	Net Claim
Structural	\$1,859,315.45	\$498,253.01	\$750,330.11	\$610,607.28	125.05
Loc 1 Bldg 1 Court House	\$45,565.44	\$31,026.91	\$0.00	\$14,538.53	0.00
Loc 3 Bldg 3 Garage Shop	\$9,674.61	\$2,063.44	\$4,451.93	\$3,159.24	0.00
Loc 4 Bldg 4 Exhibition Building-Fairground	\$725,420.75	\$132,932.61	\$435,522.43	\$156,840.66	125.05
Loc 9 Bldg 9 Juvenile Dentention Center	\$123,511.63	\$71,334.60	\$0.00	\$52,177.03	0.00
Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	\$297,067.37	\$70,478.04	\$85,807.55	\$140,781.78	0.00
Loc 14 Bldg 14 4-H Building- Fairground	\$70,219.77	\$13,174.62	\$30,370.26	\$26,674.89	0.00
Loc 15 Bldg 15 West Pavillion- Fairgrounds	\$201,529.79	\$34,928.45	\$128,935.11	\$37,666.23	0.00
Loc 19 Bldg 19 County Admin Building	\$89,428.04	\$42,164.30	\$0.00	\$47,263.74	0.00
Loc 25 Bldg 25 Public Works Office	\$51,137.07	\$31,053.53	\$0.00	\$20,083.54	0.00
Loc 31 Bldg 31 Road Dept Building	\$115,595.64	\$22,671.60	\$65,242.83	\$27,681.21	0.00
Loc 9 Bldg 36 Community Corrections	\$130,165.34	\$46,424.91	\$0.00	\$83,740.43	0.00
TOTAL	\$1,859,315.45	\$498,253.01	\$750,330.11	\$610,607.28	125.05

Summary for
Loc 1 Bldg 1 Court House
Summary for All Items

Line Item Total		44,346.69
Material Sales Tax		1,218.75
Replacement Cost Value		\$45,565.44
Less Depreciation		(31,026.91)
Actual Cash Value		\$14,538.53
Less Deductible	[Full Deductible = 193,027.29]	(14,538.53)
Net Claim		\$0.00
Total Depreciation		31,026.91
Less Residual Deductible	[Full Residual Deductible = 178,488.76]	(31,026.91)
Total Recoverable Depreciation		0.00
Net Claim if Depreciation is Recovered		\$0.00

John Blanchard
General Adjuster

Summary for
Loc 3 Bldg 3 Garage Shop

Summary for All Items

Line Item Total	9,570.28
Material Sales Tax	104.33
Replacement Cost Value	\$9,674.61
Less Depreciation	(2,063.44)
Actual Cash Value	\$7,611.17
Less Deductible	(3,159.24)
Less Prior Payment(s)	(4,451.93)
Net Claim Remaining	\$0.00
Total Depreciation	2,063.44
Total Recoverable Depreciation	2,063.44
Net Claim Remaining if Depreciation is Recovered	\$2,063.44

Type text here

John Blanchard
General Adjuster

Summary for
Loc 4 Bldg 4 Exhibition Building-Fairground
Summary for All Items

Line Item Total	701,732.76
Material Sales Tax	23,687.99
Replacement Cost Value	\$725,420.75
Less Depreciation	(132,932.61)
Actual Cash Value	\$592,488.14
Less Deductible	(156,840.66)
Less Prior Payment(s)	(435,522.43)
Net Claim Remaining	\$125.05
Total Depreciation	132,932.61
Total Recoverable Depreciation	132,932.61
Net Claim Remaining if Depreciation is Recovered	\$133,057.66

John Blanchard
General Adjuster

**Summary for
Loc 9 Bldg 9 Juvenile Dentention Center**

Summary for All Items

Line Item Total		119,213.97
Material Sales Tax		4,297.66
Replacement Cost Value		\$123,511.63
Less Depreciation		(71,334.60)
Actual Cash Value		\$52,177.03
Less Deductible	[Full Deductible = 165,445.71]	(52,177.03)
Net Claim		\$0.00
Total Depreciation		71,334.60
Less Residual Deductible	[Full Residual Deductible = 113,268.68]	(71,334.60)
Total Recoverable Depreciation		0.00
Net Claim if Depreciation is Recovered		\$0.00

John Blanchard
General Adjuster

**Summary for
Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds**

Summary for All Items

Line Item Total	286,546.26
Material Sales Tax	10,521.11
Replacement Cost Value	\$297,067.37
Less Depreciation	(70,478.04)
Actual Cash Value	\$226,589.33
Less Deductible	(140,781.78)
Less Prior Payment(s)	(85,807.55)
Net Claim Remaining	\$0.00
Total Depreciation	70,478.04
Total Recoverable Depreciation	70,478.04
Net Claim Remaining if Depreciation is Recovered	\$70,478.04

John Blanchard
General Adjuster

Summary for
Loc 14 Bldg 14 4-H Building-Fairground

Summary for All Items

Line Item Total	68,220.55
Material Sales Tax	1,999.22
Replacement Cost Value	\$70,219.77
Less Depreciation	(13,174.62)
Actual Cash Value	\$57,045.15
Less Deductible	(26,674.89)
Less Prior Payment(s)	(30,370.26)
Net Claim Remaining	\$0.00
Total Depreciation	13,174.62
Total Recoverable Depreciation	13,174.62
Net Claim Remaining if Depreciation is Recovered	\$13,174.62

John Blanchard
General Adjuster

Summary for
Loc 15 Bldg 15 West Pavillion-Fairgrounds

Summary for All Items

Line Item Total	195,822.65
Material Sales Tax	5,707.14
Replacement Cost Value	\$201,529.79
Less Depreciation	(34,928.45)
Actual Cash Value	\$166,601.34
Less Deductible	(37,666.23)
Less Prior Payment(s)	(128,935.11)
Net Claim Remaining	\$0.00
Total Depreciation	34,928.45
Total Recoverable Depreciation	34,928.45
Net Claim Remaining if Depreciation is Recovered	\$34,928.45

John Blanchard
General Adjuster

**Summary for
Loc 19 Bldg 19 County Admin Building**

Summary for All Items

Line Item Total		86,732.52
Material Sales Tax		2,695.52
Replacement Cost Value		\$89,428.04
Less Depreciation		(42,164.30)
Actual Cash Value		\$47,263.74
Less Deductible	[Full Deductible = 190,910.28]	(47,263.74)
Net Claim		\$0.00
Total Depreciation		42,164.30
Less Residual Deductible	[Full Residual Deductible = 143,646.54]	(42,164.30)
Total Recoverable Depreciation		0.00
Net Claim if Depreciation is Recovered		\$0.00

John Blanchard
General Adjuster

Summary for
Loc 25 Bldg 25 Public Works Office
Summary for All Items

Line Item Total		49,049.05
Material Sales Tax		2,088.02
Replacement Cost Value		\$51,137.07
Less Depreciation		(31,053.53)
Actual Cash Value		\$20,083.54
Less Deductible	[Full Deductible = 57,115.65]	(20,083.54)
Net Claim		\$0.00
Total Depreciation		31,053.53
Less Residual Deductible	[Full Residual Deductible = 37,032.11]	(31,053.53)
Total Recoverable Depreciation		0.00
Net Claim if Depreciation is Recovered		\$0.00

John Blanchard
General Adjuster

Summary for
Loc 31 Bldg 31 Road Dept Building

Summary for All Items

Line Item Total	111,619.86
Material Sales Tax	3,975.78
Replacement Cost Value	\$115,595.64
Less Depreciation	(22,671.60)
Actual Cash Value	\$92,924.04
Less Deductible	(27,681.21)
Less Prior Payment(s)	(65,242.83)
Net Claim Remaining	\$0.00
Total Depreciation	22,671.60
Total Recoverable Depreciation	22,671.60
Net Claim Remaining if Depreciation is Recovered	\$22,671.60

John Blanchard
General Adjuster

**Summary for
Loc 9 Bldg 36 Community Corrections**

Summary for All Items

Line Item Total		125,093.52
Material Sales Tax		5,071.82
Replacement Cost Value		\$130,165.34
Less Depreciation		(46,424.91)
Actual Cash Value		\$83,740.43
Less Deductible	[Full Deductible = 255,013.23]	(83,740.43)
Net Claim		\$0.00
Total Depreciation		46,424.91
Less Residual Deductible	[Full Residual Deductible = 171,272.80]	(46,424.91)
Total Recoverable Depreciation		0.00
Net Claim if Depreciation is Recovered		\$0.00

John Blanchard
General Adjuster

Recap of Taxes

	Material Sales Tax (8.95%)	Manuf. Home Tax (8.95%)	Garment Cleaning (8.95%)	Storage Tax (8.95%)	Local Food Tax (2.45%)
Line Items	61,367.34	0.00	0.00	0.00	0.00
Total	61,367.34	0.00	0.00	0.00	0.00

Recap by Room

Estimate: FINNEY_COUNTY13

Area: FINNEY_COUNTY_TVL

Area: COURT HOUSE (FINNEY_COUNTY_TVL)

General		4,817.90	0.27%
----------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	4,817.90	
------------------------------------	-----------	----------	--

Area: Court House

Roof1		1,717.73	0.10%
--------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	1,717.73	
------------------------------------	-----------	----------	--

Roof2		1,327.32	0.07%
--------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	1,327.32	
------------------------------------	-----------	----------	--

Roof3		1,227.02	0.07%
--------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	1,227.02	
------------------------------------	-----------	----------	--

Roof4		33,833.31	1.88%
--------------	--	------------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	33,833.31	
------------------------------------	-----------	-----------	--

Area: Ext_Surfaces

West Elevation		185.53	0.01%
-----------------------	--	---------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	185.53	
------------------------------------	-----------	--------	--

Shed		1,237.88	0.07%
-------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	1,237.88	
------------------------------------	-----------	----------	--

Area Subtotal: Ext_Surfaces		1,423.41	0.08%
------------------------------------	--	-----------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	1,423.41	
------------------------------------	-----------	----------	--

Area Subtotal: Court House		39,528.79	2.20%
-----------------------------------	--	------------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	39,528.79	
------------------------------------	-----------	-----------	--

Area Subtotal: COURT HOUSE (FINNEY_COUNTY_TVL)		44,346.69	2.47%
---	--	------------------	--------------

Coverage: Loc 1 Bldg 1 Court House	100.00% =	44,346.69	
------------------------------------	-----------	-----------	--

Area: COUNTY ADMINISTRATION BUILDING (FINNEY_COUNTY_TVL)

General		10,184.10	0.57%
----------------	--	------------------	--------------

Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	10,184.10	
--	-----------	-----------	--

Area: 311 N 9th ST

Roof1		75,969.19	4.23%
--------------	--	------------------	--------------

Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	75,969.19	
--	-----------	-----------	--

Area: Ext_Surfaces

North Elevation		367.35	0.02%
------------------------	--	---------------	--------------

Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	367.35	
--	-----------	--------	--

10/20/2025

Page: 48

West Elevation		211.88	0.01%
Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	211.88	
Area Subtotal: Ext_Surfaces		579.23	0.03%
Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	579.23	
Area Subtotal: 311 N 9th ST		76,548.42	4.26%
Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	76,548.42	
Area Subtotal: COUNTY ADMINISTRATION BUILDING (FINNEY_COUNTY_TVL)		86,732.52	4.82%
Coverage: Loc 19 Bldg 19 County Admin Building	100.00% =	86,732.52	
Area: JUVENILE DETENTION CENTER (FINNEY_COUNTY_TVL)			
General		7,071.20	0.39%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	7,071.20	
Area: Exterior			
Roof1		111,877.76	6.22%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	111,877.76	
Area: Ext_Surfaces			
West Elevation		265.01	0.01%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	265.01	
Area Subtotal: Ext_Surfaces		265.01	0.01%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	265.01	
Area Subtotal: Exterior		112,142.77	6.24%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	112,142.77	
Area Subtotal: JUVENILE DETENTION CENTER (FINNEY_COUNTY_TVL)		119,213.97	6.63%
Coverage: Loc 9 Bldg 9 Juvenile Detention Center	100.00% =	119,213.97	
Area: Community Corrections (FINNEY_COUNTY_TVL)			
General		7,071.20	0.39%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	7,071.20	
Area: Exterior			
Roof1		108,629.59	6.04%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	108,629.59	
Area: Ext_Surfaces			
South Elevation		4,122.46	0.23%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	4,122.46	
East Elevation		498.80	0.03%
		10/20/2025	Page: 49

Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	498.80	
North Elevation		4,010.90	0.22%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	4,010.90	
West Elevation		760.57	0.04%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	760.57	
Area Subtotal: Ext_Surfaces		9,392.73	0.52%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	9,392.73	
Area Subtotal: Exterior		118,022.32	6.56%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	118,022.32	
Area Subtotal: Community Corrections (FINNEY_COUNTY_TVL)		125,093.52	6.96%
Coverage: Loc 9 Bldg 36 Community Corrections	100.00% =	125,093.52	
Area: Public Works Office (FINNEY_COUNTY_TVL)			
General		3,209.35	0.18%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	3,209.35	
Area: Exterior			
Roof1		44,667.98	2.48%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	44,667.98	
Area: Ext_Surfaces			
North Elevation		319.56	0.02%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	319.56	
East Elevation		213.04	0.01%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	213.04	
South Elevation		639.12	0.04%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	639.12	
Area Subtotal: Ext_Surfaces		1,171.72	0.07%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	1,171.72	
Area Subtotal: Exterior		45,839.70	2.55%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	45,839.70	
Area Subtotal: Public Works Office (FINNEY_COUNTY_TVL)		49,049.05	2.73%
Coverage: Loc 25 Bldg 25 Public Works Office	100.00% =	49,049.05	
Area: Garage-Shop (FINNEY_COUNTY_TVL)			
General		1,718.64	0.10%
Coverage: Loc 3 Bldg 3 Garage Shop	100.00% =	1,718.64	
Area: Exterior			
Roof1		7,851.64	0.44%

Coverage: Loc 3 Bldg 3 Garage Shop	100.00% =	7,851.64	
Area Subtotal: Exterior		7,851.64	0.44%
Coverage: Loc 3 Bldg 3 Garage Shop	100.00% =	7,851.64	
Area Subtotal: Garage-Shop (FINNEY_COUNTY_TVL)		9,570.28	0.53%
Coverage: Loc 3 Bldg 3 Garage Shop	100.00% =	9,570.28	
Area: Road Dept Building (FINNEY_COUNTY_TVL)			
General		11,208.11	0.62%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	11,208.11	
Area: Exterior			
Roof1		96,308.78	5.36%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	96,308.78	
Roof2		3,234.85	0.18%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	3,234.85	
Roof3		868.12	0.05%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	868.12	
Area Subtotal: Exterior		100,411.75	5.58%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	100,411.75	
Area Subtotal: Road Dept Building (FINNEY_COUNTY_TVL)		111,619.86	6.21%
Coverage: Loc 31 Bldg 31 Road Dept Building	100.00% =	111,619.86	
Area: 4-H Building (FINNEY_COUNTY_TVL)			
General		5,001.14	0.28%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	5,001.14	
Area: 4-H Building			
Roof1		60,027.66	3.34%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	60,027.66	
Area: Ext_Surfaces			
North Elevation		556.22	0.03%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	556.22	
South Elevation		2,635.53	0.15%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	2,635.53	
Area Subtotal: Ext_Surfaces		3,191.75	0.18%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	3,191.75	
Area Subtotal: 4-H Building		63,219.41	3.52%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	63,219.41	

Area Subtotal: 4-H Building (FINNEY_COUNTY_TVL)		68,220.55	3.79%
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	100.00% =	68,220.55	
Area: 417 S 19th ST-Grandstand Complex (FINNEY_COUNTY_TVL)			
General		22,927.66	1.28%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	22,927.66	
Area: Exterior			
Roof1		227,532.09	12.66%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	227,532.09	
Property Grounds		30,321.65	1.69%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	30,321.65	
Area: Announcer Stand			
Roof		2,195.22	0.12%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	2,195.22	
Area: Exterior			
North Elevation		1,532.18	0.09%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	1,532.18	
Area Subtotal: Exterior		1,532.18	0.09%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	1,532.18	
Area Subtotal: Announcer Stand		3,727.40	0.21%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	3,727.40	
Area: North Concessions			
Roof		1,268.82	0.07%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	1,268.82	
Exterior		768.64	0.04%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	768.64	
Area Subtotal: North Concessions		2,037.46	0.11%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	2,037.46	
Area Subtotal: Exterior		263,618.60	14.66%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-	100.00% =	263,618.60	

Fairgrounds		
Area Subtotal: 417 S 19th ST-Grandstand Complex (FINNEY_COUNTY_TVL)		286,546.26 15.94%
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	100.00% =	286,546.26
Area: 409 Lake Ave-Exhibition Building (FINNEY_COUNTY_TVL)		
General		22,561.52 1.25%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	22,561.52
Area: Exterior		
Roof1		592,480.22 32.95%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	592,480.22
Area: Ext_Surfaces		
North Elevation		80,784.10 4.49%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	80,784.10
West Elevation		3,785.85 0.21%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	3,785.85
South Elevation		1,945.44 0.11%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	1,945.44
East Elevation		175.63 0.01%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	175.63
Area Subtotal: Ext_Surfaces		86,691.02 4.82%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	86,691.02
Area Subtotal: Exterior		679,171.24 37.77%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	679,171.24
Area Subtotal: 409 Lake Ave-Exhibition Building (FINNEY_COUNTY_TVL)		701,732.76 39.03%
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	100.00% =	701,732.76
Area: 601 Lake Avenue-West Pavillion-Fairground (FINNEY_COUNTY_TVL)		
General		14,031.36 0.78%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	14,031.36
Area: Exterior		
Roof1		164,352.80 9.14%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	164,352.80
Area: Ext_Surfaces		
North Elevation		10,320.85 0.57%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	10,320.85
West Elevation		6,718.04 0.37%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	6,718.04
East Elevation		399.60 0.02%
		10/20/2025 Page: 53

Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	399.60	
Area Subtotal: Ext_Surfaces		17,438.49	0.97%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	17,438.49	
Area Subtotal: Exterior		181,791.29	10.11%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	181,791.29	
Area Subtotal: 601 Lake Avenue-West Pavillion-Fairground (FINNEY_ COUNTY_TVL)		195,822.65	10.89%
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	100.00% =	195,822.65	
Area Subtotal: FINNEY_COUNTY_TVL		1,797,948.11	100.00%
Coverage: Loc 1 Bldg 1 Court House	2.47% =	44,346.69	
Coverage: Loc 3 Bldg 3 Garage Shop	0.53% =	9,570.28	
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	39.03% =	701,732.76	
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	6.63% =	119,213.97	
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	15.94% =	286,546.26	
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	3.79% =	68,220.55	
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	10.89% =	195,822.65	
Coverage: Loc 19 Bldg 19 County Admin Building	4.82% =	86,732.52	
Coverage: Loc 25 Bldg 25 Public Works Office	2.73% =	49,049.05	
Coverage: Loc 31 Bldg 31 Road Dept Building	6.21% =	111,619.86	
Coverage: Loc 9 Bldg 36 Community Corrections	6.96% =	125,093.52	
Subtotal of Areas		1,797,948.11	100.00%
Coverage: Loc 1 Bldg 1 Court House	2.47% =	44,346.69	
Coverage: Loc 3 Bldg 3 Garage Shop	0.53% =	9,570.28	
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	39.03% =	701,732.76	
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	6.63% =	119,213.97	
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	15.94% =	286,546.26	
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	3.79% =	68,220.55	
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	10.89% =	195,822.65	
Coverage: Loc 19 Bldg 19 County Admin Building	4.82% =	86,732.52	
Coverage: Loc 25 Bldg 25 Public Works Office	2.73% =	49,049.05	
Coverage: Loc 31 Bldg 31 Road Dept Building	6.21% =	111,619.86	
Coverage: Loc 9 Bldg 36 Community Corrections	6.96% =	125,093.52	
Total		1,797,948.11	100.00%

Recap by Category with Depreciation

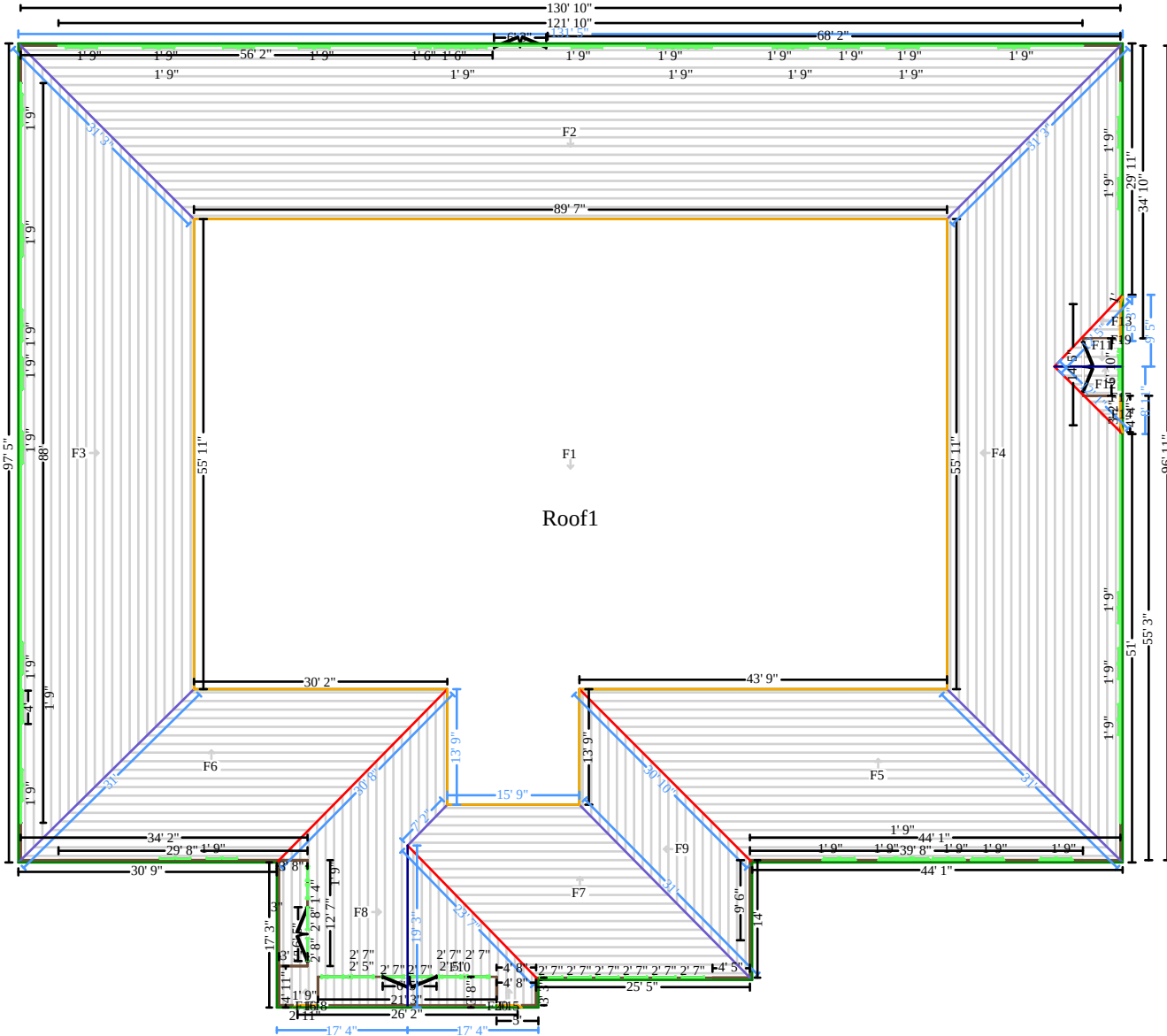
Items			RCV	Deprec.	ACV
CLEANING			14,175.06		14,175.06
Coverage: Loc 1 Bldg 1 Court House	@	22.41% =	3,176.75		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	8.82% =	1,250.46		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	36.83% =	5,221.11		
Coverage: Loc 19 Bldg 19 County Admin Building	@	14.75% =	2,091.30		
Coverage: Loc 25 Bldg 25 Public Works Office	@	17.18% =	2,435.44		
GENERAL DEMOLITION			123,503.39		123,503.39
Coverage: Loc 1 Bldg 1 Court House	@	0.53% =	655.52		
Coverage: Loc 3 Bldg 3 Garage Shop	@	1.01% =	1,251.78		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	36.72% =	45,355.22		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	4.88% =	6,028.75		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	16.20% =	20,008.62		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	4.23% =	5,227.51		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	13.79% =	17,030.67		
Coverage: Loc 19 Bldg 19 County Admin Building	@	5.88% =	7,263.73		
Coverage: Loc 25 Bldg 25 Public Works Office	@	0.42% =	520.39		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	5.72% =	7,059.76		
Coverage: Loc 9 Bldg 36 Community Corrections	@	10.61% =	13,101.44		
ELECTRICAL			409.72		409.72
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	75.00% =	307.29		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	25.00% =	102.43		
ELECTRICAL - SPECIAL SYSTEMS			1,761.03	1,056.62	704.41
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	24.27% =	427.32		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	75.73% =	1,333.71		

Items			RCV	Deprec.	ACV
HEAVY EQUIPMENT			28,563.39		28,563.39
Coverage: Loc 4 Bldg 4 Exhibition Building- Fairground	@	28.04% =	8,010.28		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	35.82% =	10,230.00		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	11.94% =	3,410.00		
Coverage: Loc 19 Bldg 19 County Admin Building	@	11.94% =	3,410.00		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	12.26% =	3,503.11		
PERMITS AND FEES			1,068.02		1,068.02
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	100.00% =	1,068.02		
HEAT, VENT & AIR CONDITIONING			42,409.37	24,704.97	17,704.40
Coverage: Loc 1 Bldg 1 Court House	@	7.58% =	3,212.77		
Coverage: Loc 4 Bldg 4 Exhibition Building- Fairground	@	7.14% =	3,027.24		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	39.88% =	16,914.83		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	1.73% =	734.05		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	4.85% =	2,057.25		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	1.32% =	558.67		
Coverage: Loc 19 Bldg 19 County Admin Building	@	8.33% =	3,530.59		
Coverage: Loc 25 Bldg 25 Public Works Office	@	17.85% =	7,568.10		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	10.71% =	4,540.86		
Coverage: Loc 9 Bldg 36 Community Corrections	@	0.62% =	265.01		
INSULATION			61,777.52	4,942.20	56,835.32
Coverage: Loc 4 Bldg 4 Exhibition Building- Fairground	@	85.49% =	52,810.89		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	14.51% =	8,966.63		

Items			RCV	Deprec.	ACV
LABOR ONLY			65,151.68	19,545.50	45,606.18
Coverage: Loc 1 Bldg 1 Court House	@	6.73% =	4,382.40		
Coverage: Loc 3 Bldg 3 Garage Shop	@	1.79% =	1,168.64		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	17.94% =	11,686.40		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	8.97% =	5,843.20		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	13.45% =	8,764.80		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	6.28% =	4,090.24		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	13.45% =	8,764.80		
Coverage: Loc 19 Bldg 19 County Admin Building	@	8.97% =	5,843.20		
Coverage: Loc 25 Bldg 25 Public Works Office	@	4.48% =	2,921.60		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	8.97% =	5,843.20		
Coverage: Loc 9 Bldg 36 Community Corrections	@	8.97% =	5,843.20		
LIGHT FIXTURES			28,835.04	25,951.54	2,883.50
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	100.00% =	28,835.04		
METAL STRUCTURES & COMPONENTS			89,360.24	14,090.80	75,269.44
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	84.38% =	75,401.57		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	1.02% =	913.44		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	14.53% =	12,982.35		
Coverage: Loc 19 Bldg 19 County Admin Building	@	0.07% =	62.88		
PAINTING			170.72	136.58	34.14
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	100.00% =	170.72		

Items			RCV	Deprec.	ACV
ROOFING			1,262,029.62	350,956.24	911,073.38
Coverage: Loc 1 Bldg 1 Court House	@	2.60% =	32,779.25		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	38.10% =	480,857.43		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	6.65% =	83,931.96		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	16.51% =	208,406.36		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	4.22% =	53,269.63		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	11.33% =	142,993.31		
Coverage: Loc 19 Bldg 19 County Admin Building	@	4.69% =	59,202.13		
Coverage: Loc 25 Bldg 25 Public Works Office	@	2.72% =	34,382.88		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	6.18% =	77,994.86		
Coverage: Loc 9 Bldg 36 Community Corrections	@	6.99% =	88,161.86		
SIDING			10,070.13	2,620.83	7,449.30
Coverage: Loc 3 Bldg 3 Garage Shop	@	69.11% =	6,959.91		
Coverage: Loc 9 Bldg 36 Community Corrections	@	30.89% =	3,110.22		
SOFFIT, FASCIA, & GUTTER			64,534.54	34,358.70	30,175.84
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	34.52% =	22,278.66		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	1.04% =	670.12		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	8.93% =	5,761.50		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	5.32% =	3,435.92		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	15.22% =	9,820.42		
Coverage: Loc 19 Bldg 19 County Admin Building	@	8.01% =	5,168.69		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	5.26% =	3,391.44		
Coverage: Loc 9 Bldg 36 Community Corrections	@	21.71% =	14,007.79		

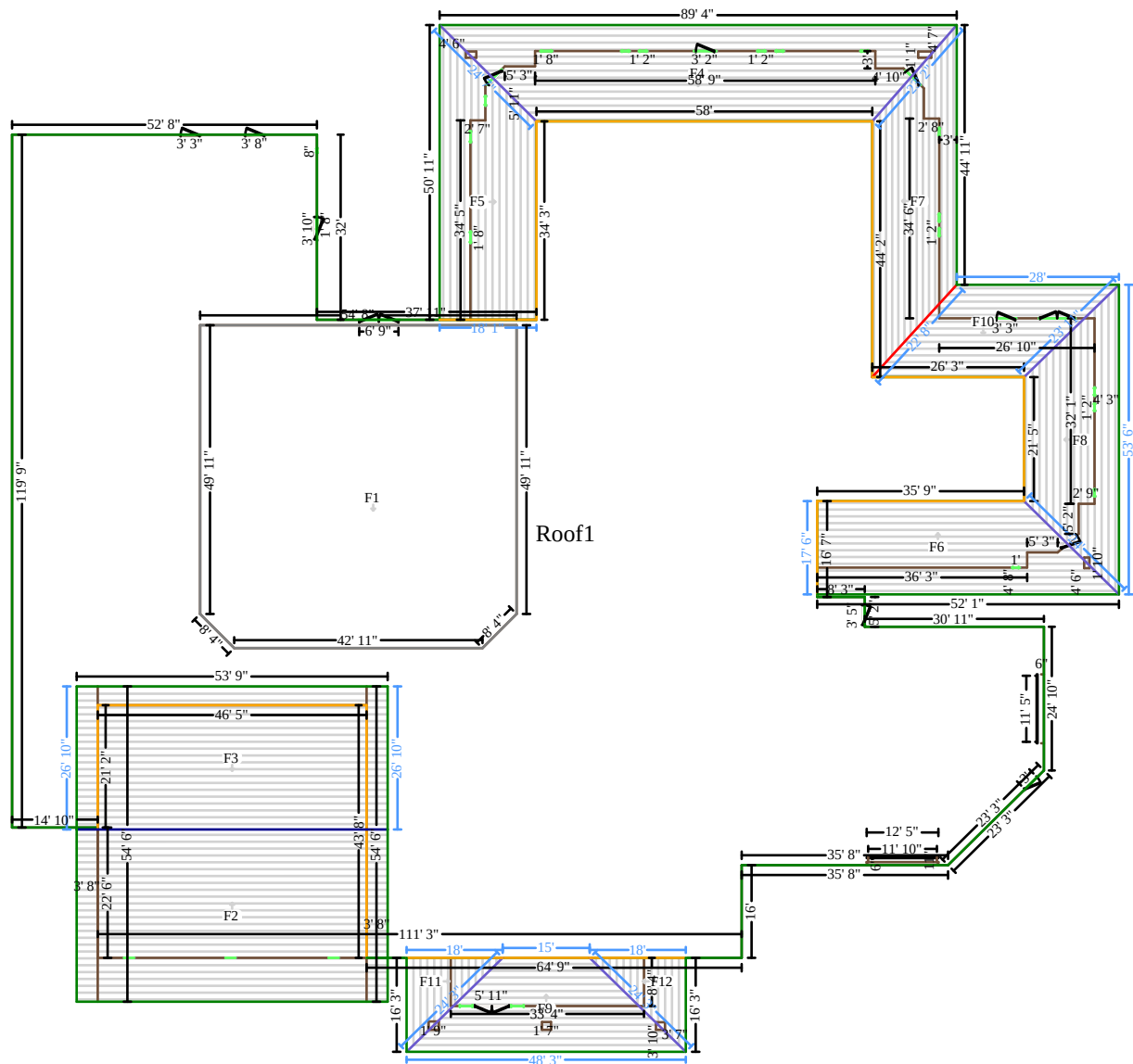
Items			RCV	Deprec.	ACV
TEMPORARY REPAIRS			3,048.00		3,048.00
Coverage: Loc 1 Bldg 1 Court House	@	4.59% =	140.00		
Coverage: Loc 3 Bldg 3 Garage Shop	@	4.59% =	140.00		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	10.50% =	320.00		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	19.82% =	604.00		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	10.50% =	320.00		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	4.59% =	140.00		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	5.25% =	160.00		
Coverage: Loc 19 Bldg 19 County Admin Building	@	5.25% =	160.00		
Coverage: Loc 25 Bldg 25 Public Works Office	@	4.59% =	140.00		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	10.50% =	320.00		
Coverage: Loc 9 Bldg 36 Community Corrections	@	19.82% =	604.00		
WINDOW REGLAZING & REPAIR			1,080.64	432.26	648.38
Coverage: Loc 25 Bldg 25 Public Works Office	@	100.00% =	1,080.64		
Subtotal			1,797,948.11	478,796.24	1,319,151.87
Material Sales Tax			61,367.34	19,456.77	41,910.57
Coverage: Loc 1 Bldg 1 Court House	@	1.99% =	1,218.75		
Coverage: Loc 3 Bldg 3 Garage Shop	@	0.17% =	104.33		
Coverage: Loc 4 Bldg 4 Exhibition Building-Fairground	@	38.60% =	23,687.99		
Coverage: Loc 9 Bldg 9 Juvenile Dentention Center	@	7.00% =	4,297.66		
Coverage: Loc 10 Bldg 10 Grandstand Arena Complex-Fairgrounds	@	17.14% =	10,521.11		
Coverage: Loc 14 Bldg 14 4-H Building-Fairground	@	3.26% =	1,999.22		
Coverage: Loc 15 Bldg 15 West Pavillion-Fairgrounds	@	9.30% =	5,707.14		
Coverage: Loc 19 Bldg 19 County Admin Building	@	4.39% =	2,695.52		
Coverage: Loc 25 Bldg 25 Public Works Office	@	3.40% =	2,088.02		
Coverage: Loc 31 Bldg 31 Road Dept Building	@	6.48% =	3,975.78		
Coverage: Loc 9 Bldg 36 Community Corrections	@	8.26% =	5,071.82		
Total			1,859,315.45	498,253.01	1,361,062.44



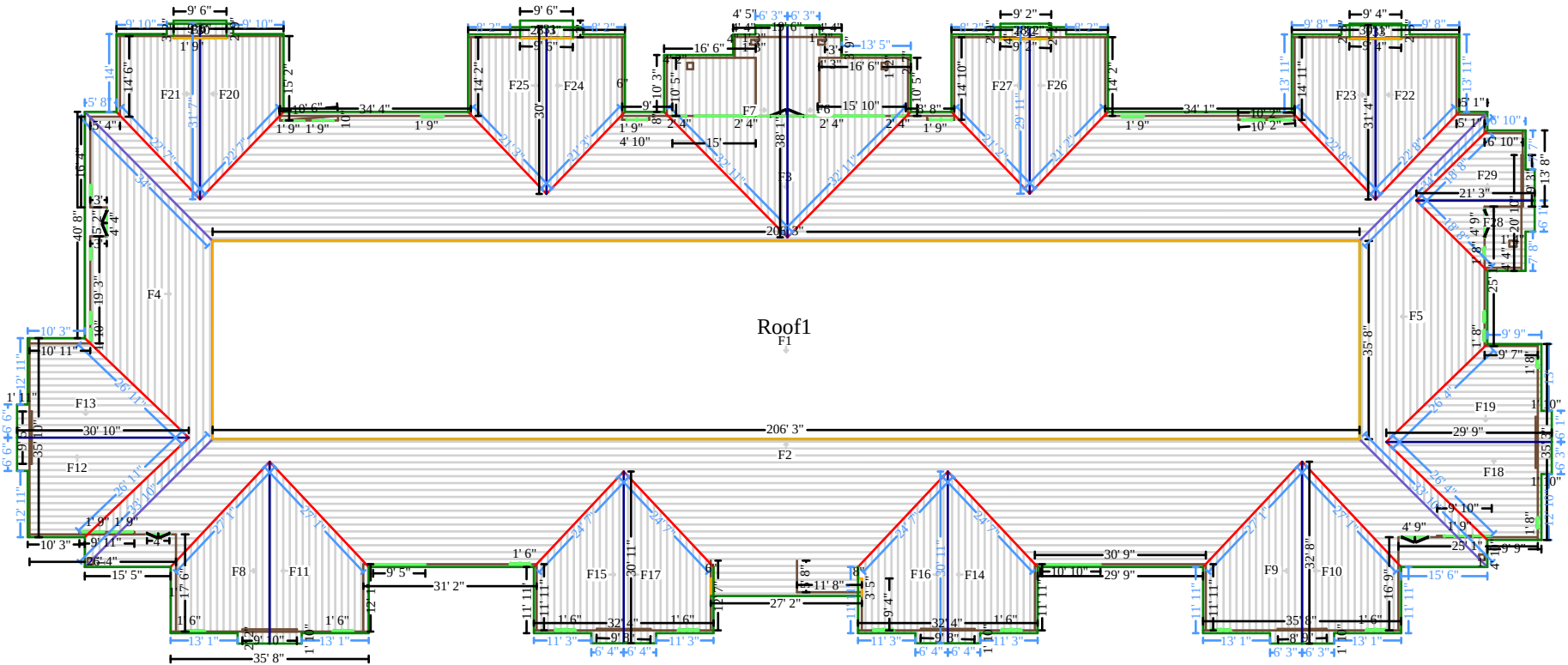
311 N 9th ST



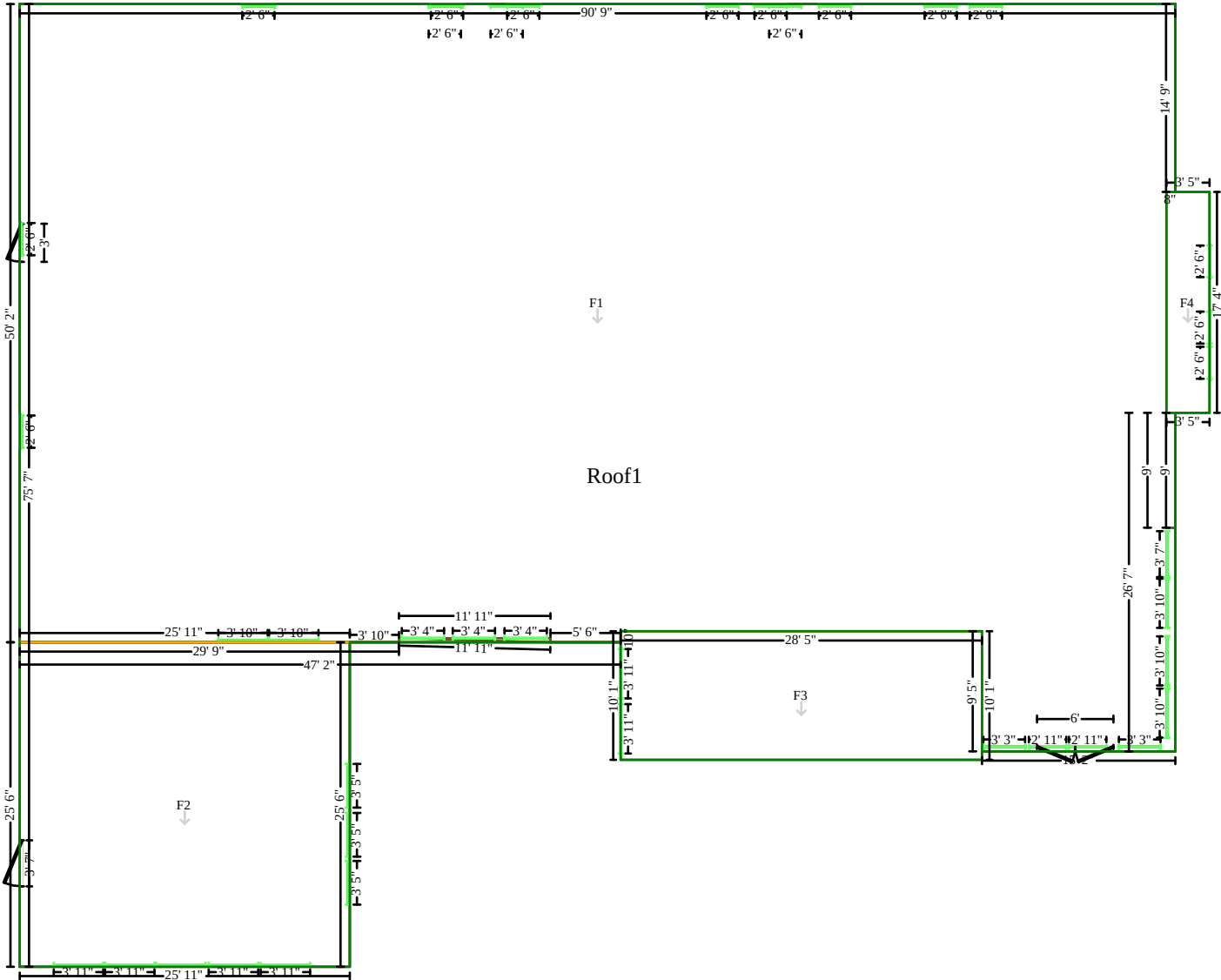
10/20/2025



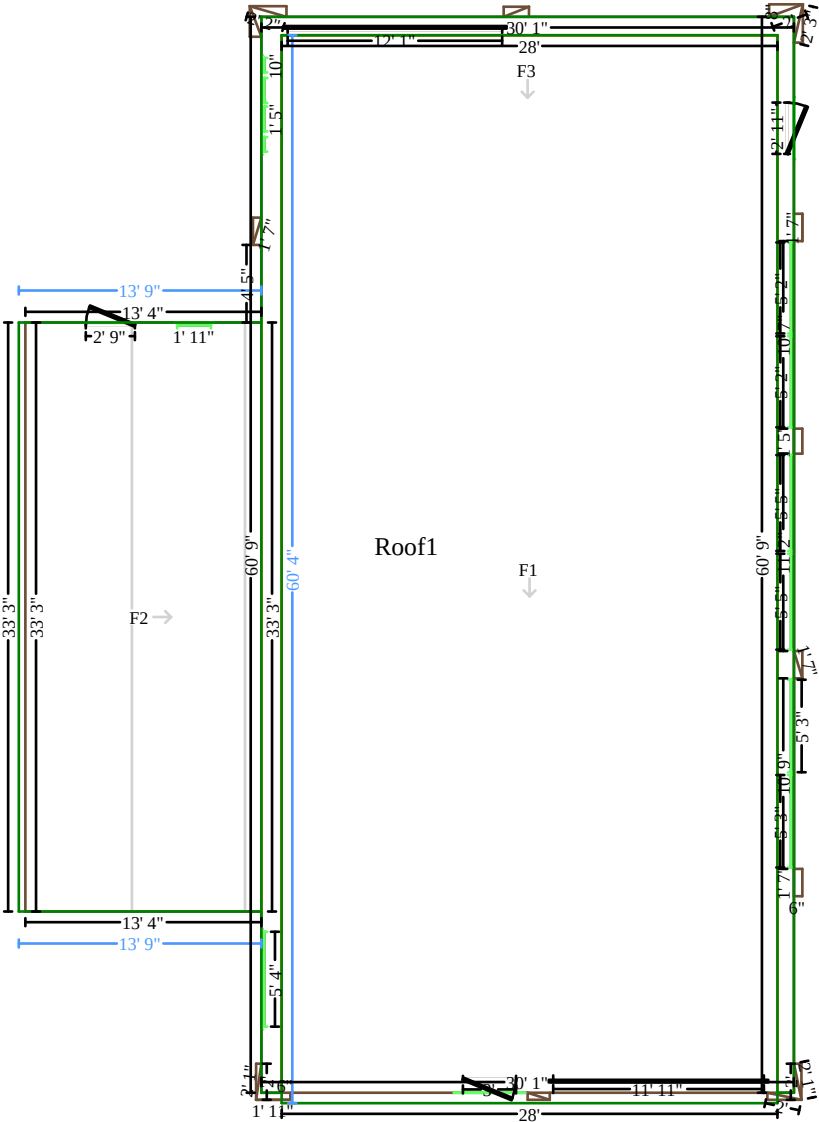
Exterior



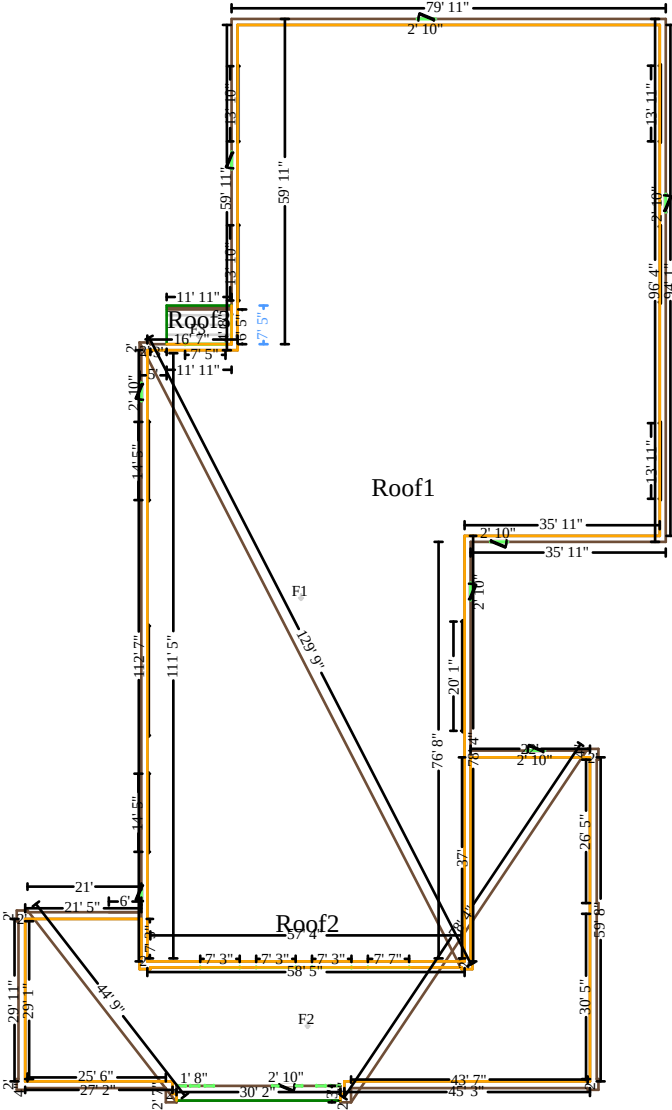
Exterior



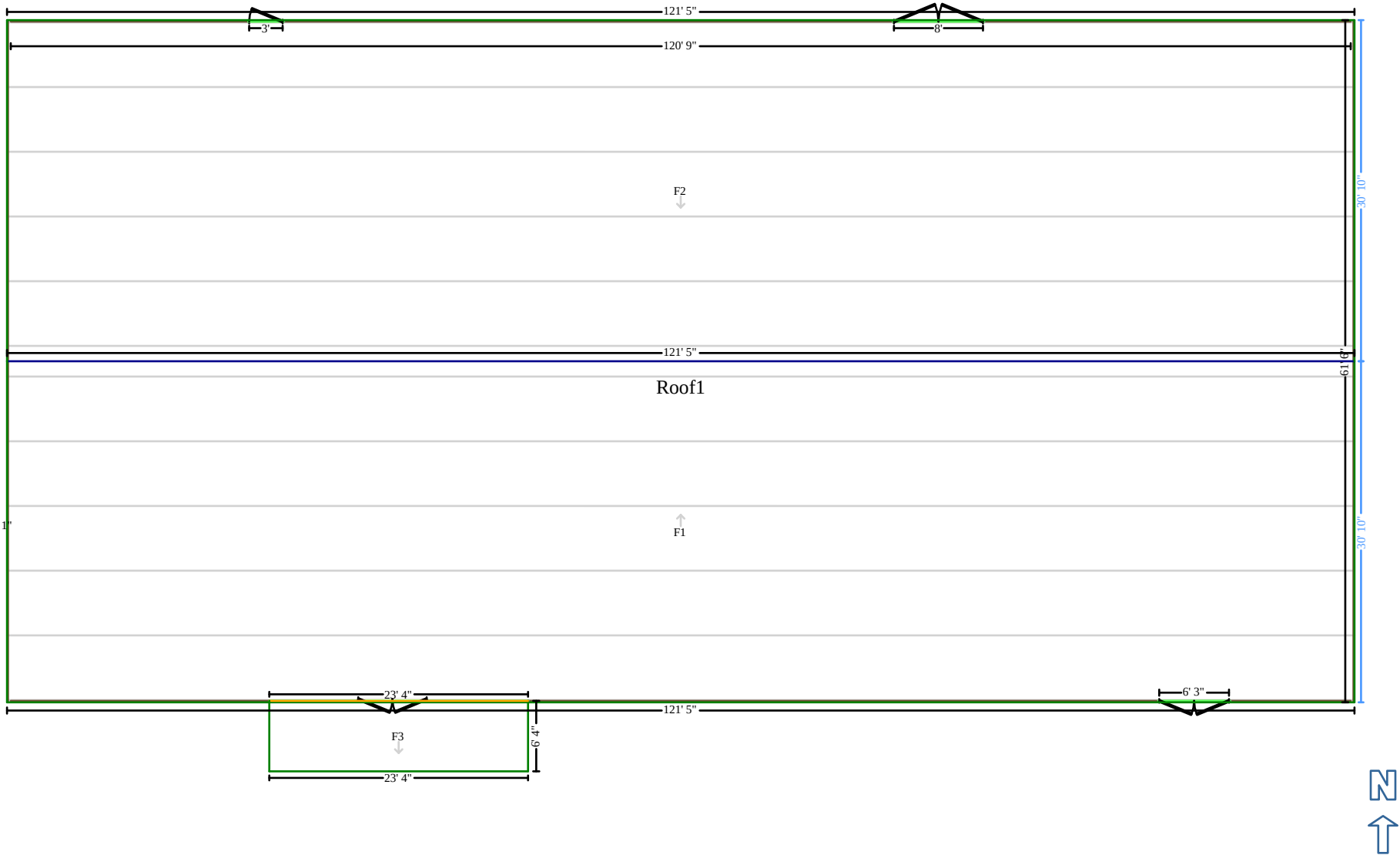
Exterior



Exterior

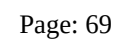


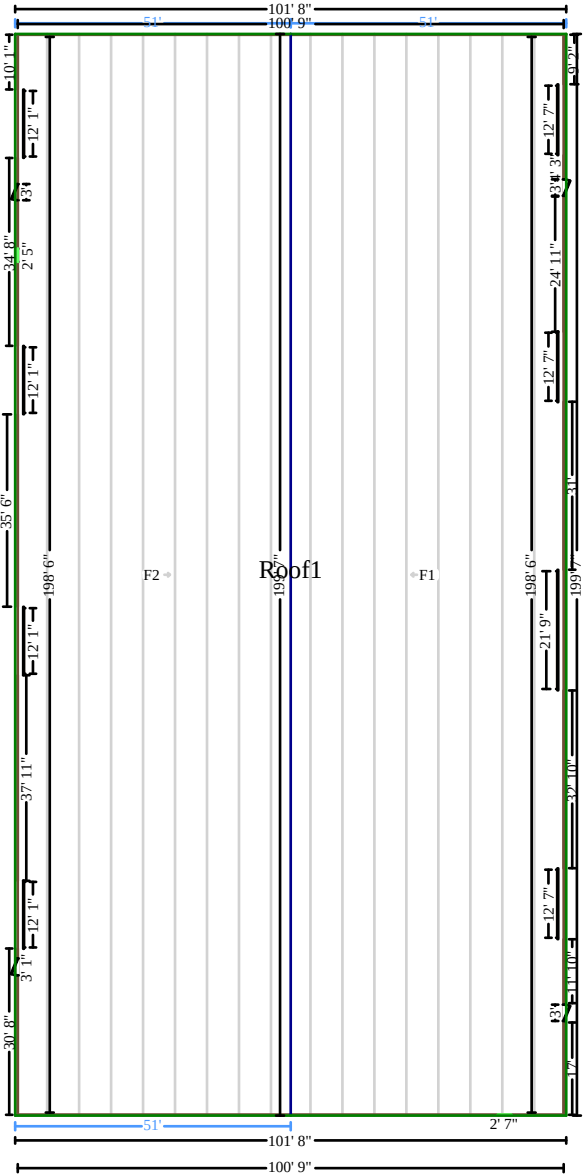
Exterior





10/20/2025





Exterior

MEMORANDUM

TO: County Commission
FROM: Darwin Martwick
PRESENTER: Darwin Martwick, Field Appraiser III
DATE: August 3, 2026
RE: 8:45 a.m. Public Hearing | Resolution No. 27-2026 for American Implement's Economic Development (EDX) Tax Abatement Request

INFORMATION:

The Board of County Commissioners is asked to consider and approve American Implement's Economic Development (EDX) Tax Abatement request, adopt Resolution No. 27-2026, and authorize staff to submit the required documents to the Kansas Board of Tax Appeals (BOTA).

BACKGROUND:

American Implement has submitted an application for an Economic Development Exemption (EDX) property tax abatement pursuant to Article 11, Section 13 of the Kansas Constitution and in accordance with the Finney County Tax Abatement Policy. The project is classified as a Business Retention and Expansion within the agricultural industry and represents an estimated capital investment of approximately \$3.7 million in Finney County.

Under the Finney County Tax Abatement Policy, projects with a capital investment between \$1,000,000 - \$4.9 million are eligible for a 20% property tax abatement for a period not to exceed ten (10) years. Based on the reported investment, the project qualifies for a 20% abatement.

As part of the County's review process, the Tax Abatement Review Committee met on August 27, 2024, to evaluate the application and the Cost-Benefit Analysis (CBA) prepared by the State of Kansas. The analysis projects positive fiscal impacts for Finney County, USD 457, and Garden City Community College over the fifteen-year analysis period. Following its review, the Committee recommended approval upon completion of construction and final valuation.

In accordance with the EDX Tax Abatement Post-Construction Procedure, the Board of County Commissioners must conduct a public hearing before approving the application. Notice of the public hearing was published on July 23, 2026, and certified notices were provided to all affected taxing entities.

If approved following the public hearing, staff will submit the adopted Resolution, Cost-Benefit Analysis, proof of publication, final valuation documentation, Tax Abatement Policy, and supporting materials to the Kansas Board of Tax Appeals for final review.

ALTERNATIVES:

1. The Board of County Commissioners may adopt Resolution No. 27-2026 approving American

Implement's Economic Development (EDX) Tax Abatement request, authorize the Vice-Chair to sign the Resolution, and direct staff to submit the completed application and supporting documentation to the Kansas Board of Tax Appeals.

2. The Board of County Commissioners may not adopt Resolution No. 27-2026.
3. The Board of County Commissioners may give staff further direction.

RECOMMENDATION:

Staff recommends Alternative 1; The Board of County Commissioners adopt Resolution No. 27-2026 approving American Implement's Economic Development (EDX) Tax Abatement request, authorize the Vice-Chair to sign the Resolution, and direct staff to submit the completed application and supporting documentation to the Kansas Board of Tax Appeals.

FISCAL/POLICY IMPACT:

Approval of the requested tax abatement does not require a direct expenditure of County funds. Based on the State of Kansas Cost-Benefit Analysis, Finney County is projected to receive approximately \$1,679,796 in total fiscal benefits over fifteen years, with estimated net benefits after incentives of \$1,490,915 and a present value of approximately \$1,012,180. The analysis also projects positive fiscal impacts for USD 457 and Garden City Community College.

ATTACHMENT(S):

[FiCo Tax Abatement Policy-2026](#)

[BOTA EDX Application - American Implement](#)

[2024 American Implement - Committee Memo](#)

[7-21-26 American Implement Post Project - CBA](#)

[American Implement - Notice - Certified Mailings](#)

[American Implement - Notice - PoP](#)

[27-2026 EDX Resolution American Implement.pdf](#)

FINNEY COUNTY, KANSAS
TAX ABATEMENT POLICY

A. **BACKGROUND AND PURPOSE**

The purpose of this policy is to establish the official position and procedures of Finney County, Kansas, for considering applications for property tax abatement for real and personal property used for economic development purposes in accordance with the provisions of Section 13, Article 11 of the Kansas Constitution, and in accordance with the Statement of Policy and Procedures: Tax Exemptions and Incentives for Economic Development as approved by the Board of County Commissioners of Finney County; or when associated with the issuance of Industrial Revenue Bonds (IRBs) pursuant to State law.

B. **DEFINITIONS**

ABATEMENT: Annual amount of ad valorem property taxes waived.

APPLICANT: Includes the business, property owner or owners, their officers, employees, and agents requesting a tax abatement.

ECONOMIC DEVELOPMENT PURPOSES: For purposes of a tax abatement pursuant to the Kansas Constitution, this item shall mean the establishment of a new business or the expansion of an existing business engaged in manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce, which results in additional employment. For purposes of an abatement associated with IRBs, this term shall also include service industry business or any other business which provides substantial unique opportunities or significant community benefits.

PAYMENT IN LIEU OF TAX: An annual payment by the applicant to the taxing jurisdictions which is paid in the place of property tax.

ADMINISTRATIVE REVIEW COMMITTEE: A review committee comprised of the Mayor of Garden City or his designee, the Mayor of Holcomb or his designee, Chairman of the Board of the Finney County Commission or his designee, Garden City Manager, Finney County Administrator, a representative of USD #457, USD #363, Garden City Community College and the Chairman of the Finney County Economic Development Corporation who shall serve as Chair.

C. **POLICY**

1. **Eligibility:** Only those firms which qualify under Kansas law will be eligible for a tax abatement. Abatements for businesses that would compete directly with existing businesses will not be encouraged unless the competing businesses have received or been offered similar incentives or unless there is an overriding benefit to the County as a whole.

2. **Criteria For Granting Tax Abatements:** The following criteria and factors shall be used in evaluating applications for tax abatements.

a. Net benefit to the City, County and School Districts as shown in the Cost-Benefit Analysis

b. Quality job creation

Level	Number of FTE Jobs Created in Finney County at 150% or more than Kansas Minimum Wage (gross wages, excluding benefits)	Exemption	Payment in lieu of Taxes
-------	--	-----------	--------------------------

1	10 - 44	2 years	50%
2	45 - 59	3 years	50%
3	60 - 74	4 years	50%
4	75 - 89	5 years	50%
5	90 - 104	6 years	50%
6	105 - 119	7 years	50%
7	120 - 134	8 years	50%
8	135 - 149	9 years	50%
9	150 +	10 years	50%

c. Capital investment

Capital Investment Tax Exemptions-Incentives

Level	Capital Investment	Exemption	Additional Payment in Lieu of Taxes
-------	--------------------	-----------	-------------------------------------

1	\$ 1,000,000 - \$ 4,999,999	10 years	20%
2	\$ 5,000,000 - \$ 9,999,999	10 years	30%
3	\$10,000,000 - \$17,499,999	10 years	40%
4	\$17,500,000 - \$24,999,999	10 years	50%
5	\$25,000,000 +	10 years	60%

d. Diversification of the local economy

e. The extent to which the project would meet an identified need in the community

3. **Transfers:** No abatement granted by the County shall be transferred as a result of a change in ownership of the exempted property. Any new owner shall file a new application for a tax abatement. Further, the County shall be notified by the business of any substantive change in the use of the tax exempt property.
4. **Special Assessments:** Special Assessments are not eligible for exemption under this policy.

D. PROCEDURES

1. **Formal Application.** An applicant shall complete a formal application and file it with the president of the Finney County Economic Development Corporation. A fee of \$1,000.00 is due upon filing in order to help defray the County's cost in processing the application.

D. WAIVER OF POLICY OR PROCEDURES

Any portion of this policy or the procedures outlined herein may be waived by the County Commission if it is in the best interest of the County and in accordance with State law.

NOW THEREFORE, BE IT RESOLVED that the foregoing is adopted as the official policy of Finney County, Kansas, with respect to the subject matter thereof this 15th day of July, 2013.

(SEAL)

ATTEST

Elsa Ulrich

COUNTY CLERK
FINNEY COUNTY

[Signature]

CHAIRMAN OF THE BOARD OF COUNTY
COMMISSIONERS OF FINNEY COUNTY

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

ECONOMIC DEVELOPMENT EXEMPTION
(Article 11, Section 13 Kansas Constitution)

APPLICANT:

AMERICAN IMPLEMENT

Applicant Name (Owner of Record)

PO BOX 855

Applicant Address (Street or Box No.)

GARDEN CITY, KS 67846

City State Zip

Applicant Phone #: 620-277-7555

Applicant E-mail: _____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

MARY HOLMES - SETTLEMENT

Representative Name Title

PO BOX 855

Representative Address

GARDEN CITY, KS 67846

City State Zip

Atty/Rep Phone #: 620-277-7555

Representative E-mail: _____

MHOLMES@AMERICANIMPLEMENT.COM

Taxing County: FINNEY

Year/Years at issue: 2026-2035

Property at issue:

Real Property---Street address, city: 2613 WEST JONES GARDEN CITY, KS 67846

028-261-11-010-01-001.00-0 - QUICK REF R3201

Personal Property---Description: _____

(For State of Kansas use only)

DOCKET NO. _____-EDX

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

(For County use only)

Parcel ID #/Personal Property ID #
or Vehicle ID #:

County's valuation: \$ _____

LBCS Function Code: _____

1. Real Property—For real property, provide a description of all improvements, and attach a copy of the deed.
 AMERICAN IMPLEMENT TRAINING CENTER - BUILT IN 2024 - 100X150 IN DEMINSION WITH A WALL HEIGHT OF 29'
 WITHIN THE BUILDING 7,200 SQFT OFFICE, LARGE CONFERENCE ROOM, KITCHEN, AND BATHROOM AREA
 7,800 SQFT SHOP FOR ON HAND TRAINING FOR OUR SERVICE MEN AND DEMONSTRATION FOR OUR CUSTOMER. ALONG WITH 61.33 ACRES OF GROUND

2. Personal Property—For personal property, provide an itemized list of all items, including the acquisition date(s) and any legal documentation of ownership. (If the description is lengthy, attach additional pages to this form.)

DESKS, CHAIRS, TVS, KITCHEN EQUIPMENT, AND COMPUTERS

3. Describe specifically the nature of your business. Copies of company brochures may be attached.
 WE HAVE SMALL CLASS ROOMS FOR ONLINE TRAINING, LARGE CONFERENCE ROOM TO HOLD MEETING WITH AMERICAN IMPLEMENT EMPLOYEES OR JOHN DEERE PERSONEL, SHOP AREA TO DEMONSTATE THE NEW PIECES OF EQUIPMENT TO EMPLOYEES AND CUSTOMERS WHEN WE HOLD DEMONSTATION THROUGHOUT THE YEAR. KITCHEN AREA FOR CATERING COMPANIES TO SET UP BREAKFAST, LUNCH, DINNER.

4. Will the property be used to:

- ☐ (A) manufacture articles of commerce;
☐ (B) conduct research and development; or
☒ (C) store goods or commodities that are sold or traded in interstate commerce.

5. Is any of the subject property to be used in a poultry confinement facility, a rabbit confinement facility, or swine production facility? If yes, list which property will be used for any of the above listed purposes.
 NO

6. Has a previous application for exemption of the subject property been submitted to the Board? ☒ No

☐ Yes Years @ issue: _____ BOTA Docket No. _____

7. Has a previous application for exemption for other property that you own or have owned been submitted to the Board? ☒ No

☐ Yes Years @ issue: _____ BOTA Docket No. _____

8. Leased Property-

List all property leased or under lease-purchase and enclose a copy of all lease or lease-purchase agreements. (K.S.A. 79-221)

- (A) Does the lessor have a 51 percent, or greater, ownership interest in the lessee's business?
(Provide evidence of ownership interest)
- (B) Does the lessee have a 51 percent, or greater, ownership interest in the lessor's business?
(Provide evidence of ownership interest)
- (C) Is the lessor a community-based not-for-profit economic development corporation organized under the laws of this state which is exempt from federal income taxation pursuant to paragraph (4) and (6) of subsection (c) of section 501 of the Internal Revenue Code? If yes, submit a copy of the Section 501(c)(4) or (6) letter from the federal government.

9. New Business-

(If new business, answer questions 9a through 9g)

- a. Is the business new to the city, county, or state?
- b. If not new to Kansas, provide the city and county where the business was located previously;

- c. The date (mm/dd/yyyy) the business commenced operations: _____

- d. The number of jobs actually created as a result of the business commencing operations: _____

- e. For real property, is the subject property an existing facility or newly constructed facility?

- f. If it is new construction, the cost of acquisition in the following categories?

Land	\$ _____
Improvements	\$ _____
Personal Property	\$ _____
Property exempt pursuant to K.S.A. 79-223	\$ _____

- g. If it is new construction, date (mm/dd/yyyy) construction commenced and ended: _____

10. Expansion of Existing Business-

(If this is an expansion of an existing business, answer questions 10a through 10d)

- a. The completion date (mm/dd/yyyy) of the expansion: JANUARY 2025
- b. The number of new jobs actually created by the expansion and the date(s) (mm/dd/yyyy) they were created: 5 EMPLOYED FOR THIS BUILDING - DATES RANGE FROM 1/2023 THROUGH 1/2025
- c. The acquisition costs for the expansion in the following categories:

Land	\$ <u>549,730.00</u>
Improvements	\$ <u>4,633,150.00</u>
Personal Property	\$ <u>199,899.00</u>
Property exempt pursuant to K.S.A. 79-223	\$ <u>199,899.00</u>

- d. If it is new construction, date (mm/dd/yyyy) construction commenced and ended: AUGUST 2024 TO JANUARY 2025

11. Enclose:

- a. The copy of the governing body's adopted policies and procedures for granting and monitoring exemptions.
- b. The prepared cost-benefit analysis, which includes the effect of granting the exemption on state revenue.
- c. Proof of publication of the notice of the public hearing concerning the granting of the economic development exemption and attach a publisher's affidavit showing publication at least 7 days prior to the hearing.
- d. A copy of the letter of notice of public hearing sent to the governing body of any city or county and unified school district within which the subject property is located.
- e. A copy of the ordinance or resolution adopted by the local governing body granting the economic development exemption.
- f. If locating from one city or county to another within this state, provide evidence that the business has received approval from the Secretary of the Department of Commerce prior to qualifying for the exemption. (Relocation is necessary to prevent business from locating outside this state.)

12. Did you receive assistance from the Kansas Department of Commerce? Yes X No

13. Do you request a hearing on the application for exemption? Yes X No

VERIFICATION

I, MARY B HOLMES, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Mary B Holmes
Signature of Applicant

MARY B HOLMES
Printed Name and Title

State of Kansas)
County of Finney)

This instrument was acknowledged before me on 7/17/21 by Regina Royer.

Seal



Reyna Royer
Signature of Notary Public

My appointment expires: 11/22/27

COUNTY APPRAISER RECOMMENDATIONS AND COMMENTS

TO COUNTY APPRAISER:

Pursuant to K.S.A. 79-213, and amendments thereto, the County Appraiser is required to review each application and recommend whether the relief sought should be granted or denied. Therefore, please answer the following questions and provide any additional comments you believe are necessary to support your recommendation. The County Appraiser shall provide a copy of the completed comments and recommendations to the applicant.

1. Do you find the facts as stated by the applicant represent the true situation? X Yes ___ No
2. Do you recommend that the exemption herein requested be granted? X Yes ___ No
3. Do you request a hearing on this application? ___ Yes X No

If the applicant's statement does not represent a complete picture of the situation, set out the facts as you found them at the time of your examination and investigation.

VERIFICATION

I, Darwin Martwick, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Darwin Martwick, CPM
Signature of County Official

Darwin Martwick, CPM
Printed Name and Title

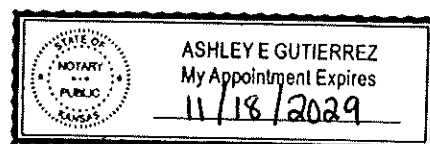
State of Kansas)
County of Finney)

This instrument was acknowledged before me on 7/27/26 by Darwin Martwick.

Seal

Ashley Gutierrez
Signature of Notary Public

My appointment expires: 11/18/2029



ECONOMIC DEVELOPMENT EXEMPTION
INSTRUCTIONS

(For assistance, contact the Kansas Department of Commerce (785) 296-5298)

1. Each application for tax exemption must be filled out completely with all accompanying facts and attachments. The statement of facts must be in affidavit form. Applications or statements that have not been signed by the property owner before a Notary Public will not be considered. Pursuant to K.S.A. 79-213, and amendments thereto, the property owner is required to file the application.
2. Pursuant to Kansas law, the burden is on the applicant to prove affirmatively that relief is necessary. Failure to do so will result in the denial of the request for exemption.
3. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-5-8. Checks or money orders should be made payable to the Board of Tax Appeals. For information regarding fees with the State Board of Tax Appeals, visit www.kansas.gov/bota/ or contact the Board at (785) 296-2388. The County Appraiser's office also has fee schedules available.

This form along with the applicable attachments is to be filed with the County Appraiser for recommendations pursuant to K.S.A. 79-213(d). The County Appraiser will forward the application to the Board of Tax Appeals.

MEMORANDUM OF TAX ABATEMENT COMMITTEE

Date: August 27, 2024
To: Finney County BOCC
From: Lona DuVall, President/ CEO of Finney County Economic Development Corporation
Re: EDX Tax Abatement Request: American Implement

Background: A Tax Abatement Review Committee was set up several years ago to include the CAOs and Board Chairs of the taxing entities that would be impacted by a decision to issue a tax abatement. The Tax Abatement Review Committee has previously agreed to automatic approval of tax abatements when payout to all entities is less than seven (7) years.

The Tax Abatement Review Committee conducted a meeting August 27, 2024 to review the tax abatement request submitted on behalf of American Implement. The following committee members were present:

City of Garden City (no fiscal impact related to abatement)
 Matt Allen, City Manager

City of Holcomb (no fiscal impact related to abatement)

Finney County
 Gerry Schultz, Commission Chair
 Robert Reece, County Administrator

Garden City Community College
 Dr. Ryan Ruda, President

USD 457 Garden City
 Dr. Mike Dominguez, Superintendent

USD 363 Holcomb (no fiscal impact related to abatement)
 Dr. Scott Myers (by phone)

Finney County Economic Development
 Stewart Nelson, Board Chairman
 Lona DuVall, President/CEO

Following is a brief summary of the findings of the Cost-Benefit Analysis:

In accordance with the Statement of Policy and Procedures for Tax Exemptions and Incentives for Economic Development (Policy), this project qualifies for 20% abatement.

Present Value of incentives and taxes abated over the next 10 years	Payback period
--	-----------------------

Finney County	\$ 120,196	1.9 years
U.S.D. 457	\$ 70,214	1.3 years
Garden City Community College	\$ 60,920	2.7 years

Committee Member Input

Discussion included an explanation that the training facility American Implement is building will not conflict nor replace their current training facilities at GCCC.

The entities impacted by the abatement expressed support for the abatement and expressed agreement that the project meets the intent and the capital investment requirement of the Tax Abatement Policy.

The Committee recommends approval by the BOCC. No decision by this Committee is valid until fully approved by the Board of County Commissioners following completion of construction and final valuation.



IMPACT REPORT - EXPANSION ONLY

AMERICAN IMPLEMENT CBA 2024

20% abatement Scenario with American Implement Data 2024

JOBS



26.9 Total
10.0 Direct
16.9 Spin-off

10.0 New Jobs @ \$85,000

This summary does not include the impact from the company's current activity including:

55.0 Retained Jobs @ \$68,898

SALARIES

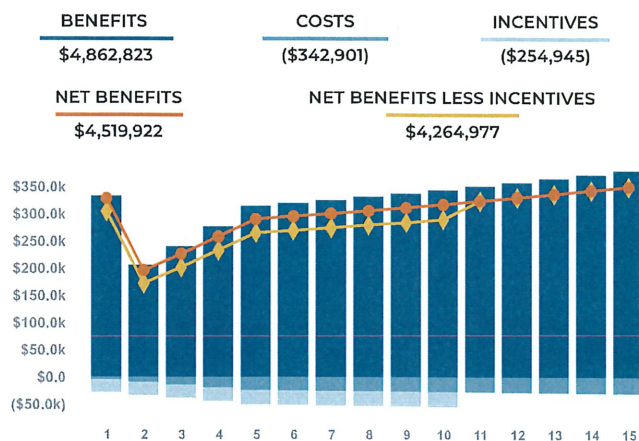


\$63,721 Avg
\$85,000 Direct
\$51,162 Spin-off

CAPITAL INVEST.



\$3.5M
Buildings + FF&E



	Finney County	Garden City School District (USD 457)	State of Kansas	Garden City Community College	Total
NET BENEFITS LESS INCENTIVES	\$873,286	\$875,282	\$2,095,006	\$421,403	\$4,264,977
Present Value	\$587,484	\$589,888	\$1,405,275	\$281,783	\$2,864,431
NET BENEFITS	\$993,482	\$945,496	\$2,098,622	\$482,323	\$4,519,922
Present Value	\$679,724	\$643,771	\$1,408,050	\$328,534	\$3,060,080
BENEFITS					
Sales Taxes	\$56,248	\$0	\$577,043	\$0	\$633,291
Real Property Taxes	\$927,104	\$913,385	\$27,886	\$469,892	\$2,338,266
FF&E Property Taxes	\$16,457	\$16,214	\$495	\$8,341	\$41,507
Income Taxes	\$0	\$0	\$1,377,427	\$0	\$1,377,427
Other Benefits	\$18,715	\$333,756	\$115,770	\$4,090	\$472,332
Benefits Subtotal	\$1,018,524	\$1,263,355	\$2,098,622	\$482,323	\$4,862,823
COSTS					
Cost of Government Services	(\$25,042)	(\$317,858)	\$0	\$0	(\$342,901)
Other Costs	\$0	\$0	\$0	\$0	\$0
Costs Subtotal	(\$25,042)	(\$317,858)	\$0	\$0	(\$342,901)
INCENTIVES					
Property Tax Abatement	(\$120,196)	(\$70,214)	(\$3,615)	(\$60,920)	(\$254,945)
Incentives Subtotal	(\$120,196)	(\$70,214)	(\$3,615)	(\$60,920)	(\$254,945)
Payback Period	1.9 Years	1.3 Years	0.0 Years	2.1 Years	0.8 Years



Post-Construction American Implement - Impact Report - Current & Expansion

Scenario 2 with Post Data 7/21/2026

Project Type: Business Retention & Expansion

Industry: Agriculture

Prepared By: State of Kansas

Purpose & Limitations

This report presents the results of an economic and fiscal analysis undertaken by State of Kansas using Impact DashBoard, a customized web application developed by Impact DataSource, LLC.

Impact DashBoard utilizes estimates, assumptions, and other information developed by Impact DataSource from its independent research effort detailed in a custom user guide prepared for State of Kansas.

This report, generated by the Impact DashBoard application, has been prepared by State of Kansas to assist economic development stakeholders in making an evaluation of the economic and fiscal impact of business activity in the community. This report does not purport to contain all of the information that may be needed to conclude such an evaluation. This report is based on a variety of assumptions and contains forward-looking statements concerning the results of operations of the subject firm. State of Kansas made reasonable efforts to ensure that the project-specific data entered into Impact DashBoard reflects realistic estimates of future activity. Estimates of future activity involve known and unknown risks and uncertainties that could cause actual results, performance, or events to differ materially from those expressed or implied in this report.

State of Kansas and Impact DataSource make no representation or warranty as to the accuracy or completeness of the information contained herein and expressly disclaims any and all liability arising from or related to the use of this report or any errors or omissions it may contain.

Introduction

This report presents the results of an economic impact analysis performed using Impact DashBoard, a model developed by Impact DataSource. The report estimates the impact that a potential project will have on the local economy and estimates the costs and benefits for local taxing districts over a 15-year period.

Existing & Expanded Operations

The Project under analysis represents the expansion of an existing business. The table below illustrates the economic impact over the next 15 years including both the current and expanded operations.

ECONOMIC IMPACT OF CURRENT & EXPANDED OPERATIONS OVER 15 YEARS IN FINNEY COUNTY			
	CURRENT OPERATIONS	EXPANSION	CURRENT & EXPANDED OPERATIONS
JOBS			
Direct	27.0	10.0	37.0
Spin-off	18.6	6.9	25.4
Jobs Total	45.6	16.9	62.4
SALARIES			
Direct	\$39,688,392	\$12,965,063	\$52,653,455
Spin-off	\$15,756,490	\$5,147,195	\$20,903,685
Salaries Total	\$55,444,882	\$18,112,258	\$73,557,140

The table below summarizes the fiscal impact, the net benefits for local taxing districts, over the next 15 years including both the current and expanded operations.

FISCAL IMPACT OF CURRENT & EXPANDED OPERATIONS OVER 15 YEARS			
NET BENEFITS LESS INCENTIVES			
	CURRENT OPERATIONS	EXPANSION	CURRENT & EXPANDED OPERATIONS
Finney County	\$567,089	\$923,826	\$1,490,915
Garden City School District (USD 457)	\$310,691	\$876,122	\$1,186,812
State of Kansas	\$6,507,418	\$2,104,732	\$8,612,150
Garden City Community College	\$159,835	\$446,633	\$606,468
	\$7,545,033	\$4,351,313	\$11,896,345

The remainder of this report will focus on the total combined economic and fiscal impact associated with the current and expanded operations.

Economic Impact Overview

The table below summarizes the economic impact of the project over the first 15 years in terms of job creation, salaries paid to workers, and taxable sales.

SUMMARY OF ECONOMIC IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Jobs	37.0	25.4	62.4
Annual Salaries/Wages at Full Ops (Yr 5)	\$3,404,249	\$1,351,504	\$4,755,753
Salaries/Wages over 15 Years	\$52,653,455	\$20,903,685	\$73,557,140
Taxable Sales/Purchases in Finney County	\$20,035,245	\$3,658,145	\$23,693,390

Totals may not sum due to rounding

The Project may result in new residents moving to the community and potentially new residential properties being constructed as summarized below.

SUMMARY OF POPULATION IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Workers who will move to Finney County	2.3	1.5	3.8
New residents in Finney County	5.9	4.0	9.9
New residential properties constructed in Finney County	0.3	0.2	0.6
New students to attend local school district	1.1	0.8	1.9

Totals may not sum due to rounding

The new taxable property to be supported by the Project over the next 15 years is summarized in the following table.

SUMMARY OF TAXABLE PROPERTY OVER THE FIRST 15 YEARS IN FINNEY COUNTY						
YR.	NEW RESIDENTIAL PROPERTY	LAND	BUILDINGS...	FF&E	NON-RESIDENTIAL PROPERTY	TOTAL PROPERTY
1	\$2,122	\$272,742	\$1,289,821	\$50,274	\$1,612,837	\$1,614,959
2	\$4,329	\$278,058	\$1,307,325	\$45,246	\$1,630,629	\$1,634,958
3	\$6,623	\$283,480	\$1,325,179	\$40,219	\$1,648,878	\$1,655,501
4	\$9,007	\$289,011	\$1,343,390	\$35,192	\$1,667,593	\$1,676,600
5	\$11,484	\$294,652	\$1,361,966	\$30,164	\$1,686,782	\$1,698,266
6	\$11,713	\$300,406	\$1,380,913	\$25,137	\$1,706,455	\$1,718,169
7	\$11,948	\$306,275	\$1,400,238	\$20,110	\$1,726,623	\$1,738,571
8	\$12,187	\$312,261	\$1,419,951	\$15,082	\$1,747,294	\$1,759,481
9	\$12,430	\$318,368	\$1,440,057	\$10,055	\$1,768,480	\$1,780,910
10	\$12,679	\$324,596	\$1,460,566	\$10,055	\$1,795,217	\$1,807,896
11	\$12,933	\$330,949	\$1,481,485	\$10,055	\$1,822,489	\$1,835,421
12	\$13,191	\$337,429	\$1,502,822	\$10,055	\$1,850,306	\$1,863,497
13	\$13,455	\$344,039	\$1,524,586	\$10,055	\$1,878,679	\$1,892,135
14	\$13,724	\$350,780	\$1,546,785	\$10,055	\$1,907,620	\$1,921,345
15	\$13,999	\$357,657	\$1,569,429	\$10,055	\$1,937,140	\$1,951,139

Fiscal Impact Overview

The Project will generate additional benefits and costs, a summary of which is provided below. The source of specific benefits and costs are provided in greater detail for each taxing district on subsequent pages.

FISCAL NET BENEFITS OVER THE NEXT 15 YEARS					
	BENEFITS	COSTS	INCENTIVES	NET BENEFITS LESS INCENTIVES	PRESENT VALUE*
Finney County	\$1,679,796	(\$61,462)	(\$127,418)	\$1,490,915	\$1,012,180
Garden City School District (USD 457)	\$1,630,204	(\$317,858)	(\$125,533)	\$1,186,812	\$800,613
State of Kansas	\$8,615,982	\$0	(\$3,833)	\$8,612,150	\$5,844,322
Garden City Community College	\$671,049	\$0	(\$64,581)	\$606,468	\$409,222
Total	\$12,597,030	(\$379,321)	(\$321,364)	\$11,896,345	\$8,066,337

*The Present Value of Net Benefits expresses the future stream of net benefits received over several years as a single value in today's dollars. Today's dollar and a dollar to be received at differing times in the future are not comparable because of the time value of money. The time value of money is the interest rate or each taxing entity's discount rate. This analysis uses a discount rate of 5.0% to make the dollars comparable.

Net Benefits Less Incentives Over the Next 15 Years

Public Support Overview

A summary of the total Public Support modeled in this analysis is shown below.

VALUE OF PUBLIC SUPPORT UNDER CONSIDERATION		
	PROPERTY TAX INCENTIVE	TOTAL
Finney County	\$127,418	\$127,418
Garden City School District (USD 457)	\$125,533	\$125,533
State of Kansas	\$3,833	\$3,833
Garden City Community College	\$64,581	\$64,581
Total	\$321,364	\$321,364

Finney County Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Finney County over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: FINNEY COUNTY			
BENEFITS	CURRENT	EXPANSION	TOTAL
Sales Taxes	\$251,006	\$57,008	\$308,014
Real Property Taxes	\$315,357	\$984,016	\$1,299,374
FF&E Property Taxes	\$0	\$16,547	\$16,547
New Residential Property Taxes	\$0	\$8,070	\$8,070
Transient Guest Taxes	\$25,940	\$2,930	\$28,871
Miscellaneous Taxes and User Fees	\$11,206	\$7,714	\$18,920
Benefits Subtotal	\$603,509	\$1,076,287	\$1,679,796
COSTS	CURRENT	EXPANSION	TOTAL
Cost of Government Services	(\$36,420)	(\$25,042)	(\$61,462)
Costs Subtotal	(\$36,420)	(\$25,042)	(\$61,462)
Net Benefits	\$567,089	\$1,051,244	\$1,618,334
INCENTIVES	CURRENT	EXPANSION	TOTAL
Property Taxes Abated	\$0	(\$127,418)	(\$127,418)
Incentives Subtotal	\$0	(\$127,418)	(\$127,418)
Net Benefits Less Incentives	\$567,089	\$923,826	\$1,490,915

Annual Fiscal Net Benefits for Finney County

BENEFITS	COSTS	INCENTIVES
\$1,679,796	(\$61,462)	(\$127,418)
NET BENEFITS		NET BENEFITS LESS INCENTIVES
\$1,618,334		\$1,490,915

Total Incentives

Finney County is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$11,882	\$11,882
2	\$12,059	\$12,059
3	\$12,241	\$12,241
4	\$12,428	\$12,428
5	\$12,619	\$12,619
6	\$12,815	\$12,815
7	\$13,017	\$13,017
8	\$13,223	\$13,223
9	\$13,434	\$13,434
10	\$13,701	\$13,701
Total	\$127,418	\$127,418

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Finney County. The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Finney County

\$127,418	\$12,742	84.7%	1.2 Yrs
Total Incentive	Per New Job	Rate of Return	Payback Period



Tax Incentives

The following property tax incentive is modeled for Finney County in this analysis.

Property Tax Analysis for Finney County		
PROPERTY TAXES	ABATEMENT	NET COLLECTIONS
<u>\$1,000,564</u>	<u>(\$127,418)</u>	<u>\$873,145</u>

Garden City School District (USD 457) Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Garden City School District (USD 457) over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: GARDEN CITY SCHOOL DISTRICT (USD 457)			
BENEFITS	CURRENT	EXPANSION	TOTAL
Real Property Taxes	\$310,691	\$969,454	\$1,280,145
FF&E Property Taxes	\$0	\$16,302	\$16,302
New Residential Property Taxes	\$0	\$6,836	\$6,836
Addtl. State & Federal School Funding	\$0	\$326,920	\$326,920
Benefits Subtotal	\$310,691	\$1,319,513	\$1,630,204
COSTS	CURRENT	EXPANSION	TOTAL
Cost to Educate New Students	\$0	(\$317,858)	(\$317,858)
Costs Subtotal	\$0	(\$317,858)	(\$317,858)
Net Benefits	\$310,691	\$1,001,655	\$1,312,345
INCENTIVES	CURRENT	EXPANSION	TOTAL
Property Taxes Abated	\$0	(\$125,533)	(\$125,533)
Incentives Subtotal	\$0	(\$125,533)	(\$125,533)
Net Benefits Less Incentives	\$310,691	\$876,122	\$1,186,812

Annual Fiscal Net Benefits for Garden City School District (USD 457)

BENEFITS	COSTS	INCENTIVES
\$1,630,204	(\$317,858)	(\$125,533)
NET BENEFITS		NET BENEFITS LESS INCENTIVES
\$1,312,345		\$1,186,812

Total Incentives

Garden City School District (USD 457) is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$11,706	\$11,706
2	\$11,881	\$11,881
3	\$12,060	\$12,060
4	\$12,244	\$12,244
5	\$12,432	\$12,432
6	\$12,626	\$12,626
7	\$12,824	\$12,824
8	\$13,027	\$13,027
9	\$13,235	\$13,235
10	\$13,498	\$13,498
Total	\$125,533	\$125,533

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Garden City School District (USD 457). The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Garden City School District (USD 457)

\$125,533	\$12,553	69.7%	1.6 Yrs
Total Incentive	Per New Job	Rate of Return	Payback Period



Tax Incentives

The following property tax incentive is modeled for Garden City School District (USD 457) in this analysis.

Property Tax Analysis for Garden City School District (USD 457)

PROPERTY TAXES	ABATEMENT	NET COLLECTIONS
\$985,757	(\$125,533)	\$860,224

State of Kansas Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by State of Kansas over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: STATE OF KANSAS			
BENEFITS	CURRENT	EXPANSION	TOTAL
Sales Taxes	\$1,926,985	\$585,271	\$2,512,256
Income Taxes	\$4,216,553	\$1,377,427	\$5,593,981
Real Property Taxes	\$9,485	\$29,597	\$39,083
FF&E Property Taxes	\$0	\$498	\$498
New Residential Property Taxes	\$0	\$0	\$0
Corporate Income Taxes			

AMERICAN IMP.
MAILINGS x 2
EDX HEARING
AUG 3

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature X <i>Lindsay Clark</i> ☐ Agent ☒ Addressee	
1. Article Addressed to: GCCC BOARD OF TRUSTEES 801 CAMPUS DR. GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Lindsay Clark</i> C. Date of Delivery <i>7/23/26</i>	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9085		D. Is delivery address different from item 1? ☐ Yes ☒ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Adult Signature Restricted Delivery ☒ Certified Mail® ☐ Certified Mail Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		☐ Priority Mail Express® ☐ Registered Mail™ ☐ Registered Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Signature Confirmation™ ☐ Signature Confirmation Restricted Delivery	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature X <i>Sarah Coffey</i> ☐ Agent ☒ Addressee	
1. Article Addressed to: USD 457 BOE 1205 FLEMING ST GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Sarah Coffey</i> C. Date of Delivery <i>7-20-26</i>	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9078		D. Is delivery address different from item 1? ☐ Yes ☒ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Adult Signature Restricted Delivery ☒ Certified Mail® ☐ Certified Mail Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		☐ Priority Mail Express® ☐ Registered Mail™ ☐ Registered Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Signature Confirmation™ ☐ Signature Confirmation Restricted Delivery	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

AFFIDAVIT OF PUBLICATION

Garden City Telegram

1807 E Mary St. #7, Garden City, KS 67846

(620) 504-9885

State of New Jersey, County of Camden, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Jul 23, 2026

Notice ID: NRtC4NHRK4GrrKEV9ZVK

Notice Name: EDX Hearing - American Implement

Publication Fee: \$31.58

Edmar Corachia

Agent

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 07/23/2026

Sharon E. Thomas-Pope

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING

To all persons concerned:
You are hereby notified that a public hearing regarding the application for tax abatement filed by American Implement, Inc. will be heard by the Board of County Commissioners of Finney County, Kansas, at 8:45 a.m., on the 3rd day of August 2026, in the Commission Chambers located in the Finney County Administration Room, 2nd Floor, 311 North 9th Street, Garden City, Kansas, 67846. The purpose of the hearing is to receive comments from the public and affected taxing entities as to the advisability of granting the application for the abatement.

Board of County
Commissioners of
Finney County, Kansas

Published in Garden City
Telegram July 23, 2026.
4739580

SHARONN E THOMAS-POPE

NOTARY PUBLIC

STATE OF NEW JERSEY

My Commission Expires January 23, 2027

Resolution No. 27-2026

WHEREAS, on September 16, 2024, the Board of County Commissioners of Finney County, Kansas, ("Board") heard the application of American Implement for an *ad valorem* tax exemption for real property of American Implement.

AND WHEREAS, pursuant to State law, notice of a public hearing to be held on August 3, 2026 at 8:45 am CDT, in the Commissioner Chambers of the Finney County Administrative Center, 311 N. 9th St, Garden City, Kansas was published in The Garden City Telegram on July 23, 2026, more than seven days prior to the said hearing.

AND WHEREAS, the said public hearing was held before the Board as scheduled.

AND WHEREAS, the Board has examined the application submitted by American Implement heard the testimony of American Implement and the public.

AND WHEREAS, after consideration of the application, the Board has adopted the following findings of fact:

1. That the Property will be used exclusively for the purposes specified in Article 11, Section 13 of the Kansas Constitution;
2. That the Property was not relocated as contemplated at K.S.A. 79-251(c)(2);
3. That the Property will promote, stimulate, and develop the general economic welfare and property of Finney County and its environs, including the region and the State and that the purchase of the Property and its use in the operations of Empirical Foods, Inc. has created new jobs in Finney County;
4. That the application, as amended, ("Proposal") and its consideration by the Board does not deviate from the established uniform policy of the Board ("Policy"); and the Proposal is in the best interest of Finney County;
 - a. Under the Policy, American Implement is entitled to a ten-year property exemption for each tax year beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 80% of the property taxes which would be due absent the exemption;
 - b. Under the Proposal, American Implement will receive a ten-year property tax exemption beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 80% of the property taxes which would be due absent the exemption;

5. That the Finney County Clerk has given or caused to be given notice of the hearing as required by K.S.A. 79-251(b);
6. That the cost-benefit analysis required by K.S.A. 79-251(a)(1) has been prepared and reviewed;
7. That the application is complete, and the Finney County Clerk and the Finney County Appraiser shall, in coordination with American Implement, Inc., take all such action as may be necessary or advisable to complete the formal granting of the exemption and the approval thereof by the State Board of Tax Appeals;
8. That a listing of the Property to be exempt is referred to in the application, is all real property and is described and set forth in more detail on the attached Exhibit "A" attached hereto;
9. That American Implement stipulates that the value of the property described in Paragraph 8 above is \$1,630,240 as of 2026.

BE IT THEREFORE RESOLVED BY THE BOARD THAT the Property be and the same is hereby exempted from ad valorem taxation as set forth above and as shall be further set forth in a written Agreement pursuant to K.S.A. 12-147, the terms of which shall not be in contravention of this Resolution or the laws of the State of Kansas.

BE IT FURTHER RESOLVED BY THE BOARD THAT the Chairman of the Board and the Finney County Clerk be and the same are hereby authorized and directed to execute the Agreement on behalf of the Board.

This Resolution shall take effect upon its publication in the Garden City Telegram, the official county newspaper.

PASSED AND APPROVED BY THE BOARD on this ____ day of _____, 2026

BOARD OF COUNTY COMMISSIONERS
OF FINNEY COUNTY, KANSAS

Michael Utz, Vice-Chair

Attest:

GABY CAMPOS, Deputy County Clerk

MEMORANDUM

TO: County Commission
FROM: Leigh Ann Routh, Deputy County Appraiser
PRESENTER: Leigh Ann Routh, Deputy County Appraiser
DATE: August 3, 2026
RE: 8:50 a.m. Public Hearing | Resolution No. 28-2026 for Empirical Foods, Inc.'s Economic Development (EDX) Tax Abatement Request

INFORMATION:

The Board of County Commissioners is asked to consider and approve Empirical Foods Inc.'s Economic Development (EDX) Tax Abatement request, adopt Resolution No. 28-2026, and authorize staff to submit the required documents to the Kansas Board of Tax Appeals (BOTA).

BACKGROUND:

Empirical Foods Inc. has submitted an application for an Economic Development Exemption (EDX) property tax abatement pursuant to Article 11, Section 13 of the Kansas Constitution and in accordance with the Finney County Tax Abatement Policy. The project is classified as Business Retention and Expansion within the agricultural industry and represents an estimated capital investment of approximately \$400 million in Finney County.

Under the Finney County Tax Abatement Policy, projects with a capital investment of \$25,000,000 or more are eligible for a 60% property tax abatement for a period not to exceed ten (10) years. Based on the reported investment, the project qualifies for a 60% abatement.

As part of the County's review process, the Tax Abatement Review Committee met on April 17, 2020, to evaluate the application and the Cost-Benefit Analysis (CBA) prepared by the State of Kansas. The analysis projects positive fiscal impacts for Finney County, City of Garden City, Garden City School District (USD 457), State of Kansas and Garden City Community College over the fifteen-year analysis period. Following its review, the Committee recommended approval upon completion of construction and final valuation.

In accordance with the EDX Tax Abatement Post-Construction Procedure, the Board of County Commissioners must conduct a public hearing before approving the application. Notice of the public hearing was published on July 23, 2026, and certified notices were provided to all affected taxing entities.

If approved following the public hearing, staff will submit the adopted Resolution, Cost-Benefit Analysis, proof of publication, final valuation documentation, Tax Abatement Policy, and supporting materials to the Kansas Board of Tax Appeals for final review.

ALTERNATIVES:

1. The Board of County Commissioners may adopt Resolution No. 28-2026 approving Empirical Foods, Inc.'s Economic Development (EDX) Tax Abatement request, authorize the Vice-Chair to sign the Resolution, and direct staff to submit the completed application and supporting documentation to the Kansas Board of Tax Appeals.
2. The Board of County Commissioners may not adopt Resolution 28-2026.
3. The Board of County Commissioners may give staff further direction.

RECOMMENDATION:

Staff recommends alternative 1; The Board of County Commissioners adopt Resolution No. 28-2026 approving Empirical Foods, Inc.'s Economic Development (EDX) Tax Abatement request, authorize the Vice-Chair to sign the Resolution, and direct staff to submit the completed application and supporting documentation to the Kansas Board of Tax Appeals.

FISCAL/POLICY IMPACT:

Approval of the requested tax abatement does not require a direct expenditure of County funds. Based on the State of Kansas Cost-Benefit Analysis, Finney County is projected to receive approximately \$58,120,617 in total fiscal benefits over 15 years, with estimated net benefits after incentives of \$43,414,335 and a present value of approximately \$28,399,317. The analysis also projects positive fiscal impacts for City of Garden City, Garden City School District (USD 457), State of Kansas and Garden City Community College.

ATTACHMENT(S):

[FiCo Tax Abatement Policy-2026](#)
[Empirical Application with attachments](#)
[2020 Empirical Foods - Committee Memo](#)
[05/26/2026 Empirical Food Post Project - CBA](#)
[Empirical - Notice - CertifiedMailings](#)
[Empirical - Notice - PoP](#)
[28-2026 EDX Resolution Empirical Foods.pdf](#)

FINNEY COUNTY, KANSAS
TAX ABATEMENT POLICY

A. BACKGROUND AND PURPOSE

The purpose of this policy is to establish the official position and procedures of Finney County, Kansas, for considering applications for property tax abatement for real and personal property used for economic development purposes in accordance with the provisions of Section 13, Article 11 of the Kansas Constitution, and in accordance with the Statement of Policy and Procedures: Tax Exemptions and Incentives for Economic Development as approved by the Board of County Commissioners of Finney County; or when associated with the issuance of Industrial Revenue Bonds (IRBs) pursuant to State law.

B. DEFINITIONS

ABATEMENT: Annual amount of ad valorem property taxes waived.

APPLICANT: Includes the business, property owner or owners, their officers, employees, and agents requesting a tax abatement.

ECONOMIC DEVELOPMENT PURPOSES: For purposes of a tax abatement pursuant to the Kansas Constitution, this item shall mean the establishment of a new business or the expansion of an existing business engaged in manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce, which results in additional employment. For purposes of an abatement associated with IRBs, this term shall also include service industry business or any other business which provides substantial unique opportunities or significant community benefits.

PAYMENT IN LIEU OF TAX: An annual payment by the applicant to the taxing jurisdictions which is paid in the place of property tax.

ADMINISTRATIVE REVIEW COMMITTEE: A review committee comprised of the Mayor of Garden City or his designee, the Mayor of Holcomb or his designee, Chairman of the Board of the Finney County Commission or his designee, Garden City Manager, Finney County Administrator, a representative of USD #457, USD #363, Garden City Community College and the Chairman of the Finney County Economic Development Corporation who shall serve as Chair.

C. POLICY

1. **Eligibility:** Only those firms which qualify under Kansas law will be eligible for a tax abatement. Abatements for businesses that would compete directly with existing businesses will not be encouraged unless the competing businesses have received or been offered similar incentives or unless there is an overriding benefit to the County as a whole.

2. **Criteria For Granting Tax Abatements:** The following criteria and factors shall be used in evaluating applications for tax abatements.

a. Net benefit to the City, County and School Districts as shown in the Cost-Benefit Analysis

b. Quality job creation

Level	Number of FTE Jobs Created in Finney County at 150% or more than Kansas Minimum Wage (gross wages, excluding benefits)	Exemption	Payment in lieu of Taxes
-------	--	-----------	--------------------------

1	10 - 44	2 years	50%
2	45 - 59	3 years	50%
3	60 - 74	4 years	50%
4	75 - 89	5 years	50%
5	90 - 104	6 years	50%
6	105 - 119	7 years	50%
7	120 - 134	8 years	50%
8	135 - 149	9 years	50%
9	150 +	10 years	50%

c. Capital investment

Capital Investment Tax Exemptions-Incentives

Level	Capital Investment	Exemption	Additional Payment in Lieu of Taxes
-------	--------------------	-----------	-------------------------------------

1	\$ 1,000,000 - \$ 4,999,999	10 years	20%
2	\$ 5,000,000 - \$ 9,999,999	10 years	30%
3	\$10,000,000 - \$17,499,999	10 years	40%
4	\$17,500,000 - \$24,999,999	10 years	50%
5	\$25,000,000 +	10 years	60%

d. Diversification of the local economy

e. The extent to which the project would meet an identified need in the community

3. **Transfers:** No abatement granted by the County shall be transferred as a result of a change in ownership of the exempted property. Any new owner shall file a new application for a tax abatement. Further, the County shall be notified by the business of any substantive change in the use of the tax exempt property.
4. **Special Assessments:** Special Assessments are not eligible for exemption under this policy.

D. PROCEDURES

1. **Formal Application.** An applicant shall complete a formal application and file it with the president of the Finney County Economic Development Corporation. A fee of \$1,000.00 is due upon filing in order to help defray the County's cost in processing the application.

D. WAIVER OF POLICY OR PROCEDURES

Any portion of this policy or the procedures outlined herein may be waived by the County Commission if it is in the best interest of the County and in accordance with State law.

NOW THEREFORE, BE IT RESOLVED that the foregoing is adopted as the official policy of Finney County, Kansas, with respect to the subject matter thereof this 15th day of July, 2013.

(SEAL)

ATTEST

Elsa Ulrich

COUNTY CLERK
FINNEY COUNTY

[Signature]

CHAIRMAN OF THE BOARD OF COUNTY
COMMISSIONERS OF FINNEY COUNTY

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

ECONOMIC DEVELOPMENT EXEMPTION
(Article 11, Section 13 Kansas Constitution)

APPLICANT:

empirical foods, inc.

Applicant Name (Owner of Record)

891 Two Rivers Dr

Applicant Address (Street or Box No.)

Dakota Dunes, SD 57049

City State Zip

Applicant Phone #: (605) 217-8000

Applicant E-mail: p.durkee@empiricalfoods.com

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Patrick Durkee Tax

Representative Name Title

891 Two Rivers Dr

Representative Address

Dakota Dunes, SD 57049

City State Zip

Atty/Rep Phone #: (605) 217-8232

Representative E-mail: p.durkee@empiricalfoods.com

Taxing County: Finney

Year/Years at issue: 2019 -

Property at issue:

Real Property---Street address, city: 110 S Jennie Barker Rd, Garden City, KS

Personal Property---Description: Production plant

CTA-EDX (Rev. 7/14)

(For State of Kansas use only)

DOCKET NO. _____-EDX

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

(For County use only)

Parcel ID #/Personal Property ID #
or Vehicle ID #:

028-215-22-0-00-01-011.02-0

County's valuation: \$ 57,475,460

LBCS Function Code: 3111

1. Real Property—For real property, provide a description of all improvements, and attach a copy of the deed.

See attached - Exhibit 1

2. Personal Property—For personal property, provide an itemized list of all items, including the acquisition date(s) and any legal documentation of ownership. (If the description is lengthy, attach additional pages to this form.)

See attached - Exhibit 2

3. Describe specifically the nature of your business. Copies of company brochures may be attached.

Manufacturing beef and other meat products.

4. Will the property be used to:

- ☒ (A) manufacture articles of commerce;
☒ (B) conduct research and development; or
☒ (C) store goods or commodities that are sold or traded in interstate commerce.

5. Is any of the subject property to be used in a poultry confinement facility, a rabbit confinement facility, or swine production facility? If yes, list which property will be used for any of the above listed purposes.

No

6. Has a previous application for exemption of the subject property been submitted to the Board? ☒ No

____ Yes Years @ issue: _____ BOTA Docket No. _____

7. Has a previous application for exemption for other property that you own or have owned been submitted to the Board? ☒ No

____ Yes Years @ issue: _____ BOTA Docket No. _____

8. Leased Property-

List all property leased or under lease-purchase and enclose a copy of all lease or lease-purchase agreements. (K.S.A. 79-221)

- (A) Does the lessor have a 51 percent, or greater, ownership interest in the lessee's business?
(Provide evidence of ownership interest)
- (B) Does the lessee have a 51 percent, or greater, ownership interest in the lessor's business?
(Provide evidence of ownership interest)
- (C) Is the lessor a community-based not-for-profit economic development corporation organized under the laws of this state which is exempt from federal income taxation pursuant to paragraph (4) and (6) of subsection (c) of section 501 of the Internal Revenue Code? If yes, submit a copy of the Section 501(c)(4) or (6) letter from the federal government.

9. New Business-

(If new business, answer questions 9a through 9g)

- a. Is the business new to the city, county, or state? .
- b. If not new to Kansas, provide the city and county where the business was located previously;

Holcomb, KS

- c. The date (mm/dd/yyyy) the business commenced operations: 01 / 01 / 2026

- d. The number of jobs actually created as a result of the business commencing operations: 270

- e. For real property, is the subject property an existing facility or newly constructed facility?

- f. If it is new construction, the cost of acquisition in the following categories?

Land	\$ <u>8,204,872</u>
Improvements	\$ <u>206,442,844</u>
Personal Property	\$ <u>289,939,413</u>
Property exempt pursuant to K.S.A. 79-223	\$ _____

- g. If it is new construction, date (mm/dd/yyyy) construction commenced and ended: _____

Commenced = 10 / 15 / 2019
Ended = 12 / 31 / 2025

10. Expansion of Existing Business-

(If this is an expansion of an existing business, answer questions 10a through 10d)

- a. The completion date (mm/dd/yyyy) of the expansion: _____
- b. The number of new jobs actually created by the expansion and the date(s) (mm/dd/yyyy) they were created: _____
- c. The acquisition costs for the expansion in the following categories:

Land	\$	_____
Improvements	\$	_____
Personal Property	\$	_____
Property exempt pursuant to K.S.A. 79-223	\$	_____
- d. If it is new construction, date (mm/dd/yyyy) construction commenced and ended: _____

11. Enclose:

- a. The copy of the governing body's adopted policies and procedures for granting and monitoring exemptions.
- b. The prepared cost-benefit analysis, which includes the effect of granting the exemption on state revenue.
- c. Proof of publication of the notice of the public hearing concerning the granting of the economic development exemption and attach a publisher's affidavit showing publication at least 7 days prior to the hearing.
- d. A copy of the letter of notice of public hearing sent to the governing body of any city or county and unified school district within which the subject property is located.
- e. A copy of the ordinance or resolution adopted by the local governing body granting the economic development exemption.
- f. If locating from one city or county to another within this state, provide evidence that the business has received approval from the Secretary of the Department of Commerce prior to qualifying for the exemption. (Relocation is necessary to prevent business from locating outside this state.)

12. Did you receive assistance from the Kansas Department of Commerce? ☒ Yes _____ No

13. Do you request a hearing on the application for exemption? ☒ Yes _____ No

VERIFICATION

I, Donovan Bull, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.



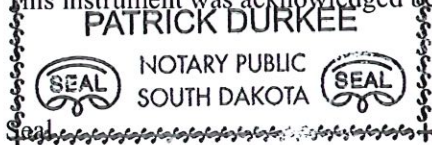
Signature of Applicant

Donovan Bull, Treasurer

Printed Name and Title

State of South Dakota)
County of Union)

This instrument was acknowledged before me on 7/22/26 by Patrick Durkee.





Signature of Notary Public

My appointment expires: 1/10/31

COUNTY APPRAISER RECOMMENDATIONS AND COMMENTS

TO COUNTY APPRAISER:

Pursuant to K.S.A. 79-213, and amendments thereto, the County Appraiser is required to review each application and recommend whether the relief sought should be granted or denied. Therefore, please answer the following questions and provide any additional comments you believe are necessary to support your recommendation. The County Appraiser shall provide a copy of the completed comments and recommendations to the applicant.

1. Do you find the facts as stated by the applicant represent the true situation? X Yes ___ No
2. Do you recommend that the exemption herein requested be granted? X Yes ___ No
3. Do you request a hearing on this application? ___ Yes X No

If the applicant's statement does not represent a complete picture of the situation, set out the facts as you found them at the time of your examination and investigation.

VERIFICATION

I, Leigh Ann Routh, do solemnly swear or affirm that the information set forth herein is true and correct, to the best of my knowledge and belief. So help me God.

Leigh Ann Routh

Signature of County Official

Leigh Ann Routh

Printed Name and Title

Dep County Appraiser

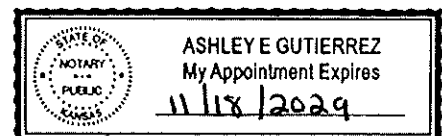
State of Kansas)
County of Finney)

This instrument was acknowledged before me on 7/29/20 by Leigh Ann Routh.

Seal

Ashley Gutierrez
Signature of Notary Public

My appointment expires: 11/18/2029



ECONOMIC DEVELOPMENT EXEMPTION
INSTRUCTIONS

(For assistance, contact the Kansas Department of Commerce (785) 296-5298)

1. Each application for tax exemption must be filled out completely with all accompanying facts and attachments. The statement of facts must be in affidavit form. Applications or statements that have not been signed by the property owner before a Notary Public will not be considered. Pursuant to K.S.A. 79-213, and amendments thereto, the property owner is required to file the application.
2. Pursuant to Kansas law, the burden is on the applicant to prove affirmatively that relief is necessary. Failure to do so will result in the denial of the request for exemption.
3. Enclose any applicable filing fee(s) pursuant to K.A.R. 94-5-8. Checks or money orders should be made payable to the Board of Tax Appeals. For information regarding fees with the State Board of Tax Appeals, visit www.kansas.gov/bota/ or contact the Board at (785) 296-2388. The County Appraiser's office also has fee schedules available.

This form along with the applicable attachments is to be filed with the County Appraiser for recommendations pursuant to K.S.A. 79-213(d). The County Appraiser will forward the application to the Board of Tax Appeals.

empirical foods, inc.
891 Two Rivers Dr.
Dakota Dunes, SD 57049-9801
(605) 217-8000

Bank of America

64-1278/611 GA

534851

July 22 2026

534851



PAY TO THE
ORDER OF

KANSAS BOARD OF TAX APPEALS

EISENHOWER ST OFFICE BLDG
700 SW HARRISON STREET
SUITE 1022
Topeka, KS 66603

\$ 1,000.00***

*** One Thousand and 00/100 US Dollar

VOID AFTER 60 DAYS

Gennifer Letch
AUTHORIZED SIGNATURE

FOR

RED CHECK NUMBERING IMAGES THROUGH TO BACK OF SHEET

⑈534851⑈ ⑆061112788⑆ 003359811422⑈

empirical foods, inc. Dakota Dunes, SD 57049-9801

Check 534851

534851

Vendor : K1693, KANSAS BOARD OF TAX APPEALS

Invoice number	Currency	Invoice date	Gross amount	Cash discount	Payment amount
'26 Applicatio	USD	7/17/2026	1,000.00	0.00	1,000.00
Total					1,000.00

empirical foods, inc. Dakota Dunes, SD 57049-9801

PAYMENT
RECORD

[illegible]

1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
10	10	10
11	11	11
12	12	12
13	13	13
14	14	14
15	15	15
16	16	16
17	17	17
18	18	18
19	19	19
20	20	20
21	21	21
22	22	22
23	23	23
24	24	24
25	25	25
26	26	26
27	27	27
28	28	28
29	29	29
30	30	30
31	31	31
32	32	32
33	33	33
34	34	34
35	35	35
36	36	36
37	37	37
38	38	38
39	39	39
40	40	40
41	41	41
42	42	42
43	43	43
44	44	44
45	45	45
46	46	46
47	47	47
48	48	48
49	49	49
50	50	50
51	51	51
52	52	52
53	53	53
54	54	54
55	55	55
56	56	56
57	57	57
58	58	58
59	59	59
60	60	60
61	61	61
62	62	62
63	63	63
64	64	64
65	65	65
66	66	66
67	67	67
68	68	68
69	69	69
70	70	70
71	71	71
72	72	72
73	73	73
74	74	74
75	75	75
76	76	76
77	77	77
78	78	78
79	79	79
80	80	80
81	81	81
82	82	82
83	83	83
84	84	84
85	85	85
86	86	86
87	87	87
88	88	88
89	89	89
90	90	90
91	91	91
92	92	92
93	93	93
94	94	94
95	95	95
96	96	96
97	97	97
98	98	98
99	99	99
100	100	100

Year	Country	Project Name	Project Description	Project Status	Project Type	Project Category	Project Sub-Category	Project Phase	Project Milestone	Project Budget (USD)	Project Cost (USD)	Project Revenue (USD)	Project Profit (USD)	Project ROI (%)	Project NPV (USD)	Project IRR (%)	Project Payback (Years)	Project Risk (1-5)	Project Rating (1-5)	Project Score (1-100)
2010	USA	Project A	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1000000	1200000	1500000	300000	30%	1000000	15%	5	Low	4.5	85
2011	USA	Project B	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	800000	900000	1100000	200000	25%	800000	12%	4	Low	4.0	75
2012	USA	Project C	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1200000	1400000	1700000	300000	25%	1200000	18%	6	Low	4.8	90
2013	USA	Project D	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	900000	1000000	1200000	200000	22%	900000	10%	4	Low	4.2	80
2014	USA	Project E	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1100000	1300000	1600000	300000	27%	1100000	16%	5	Low	4.6	88
2015	USA	Project F	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	850000	950000	1150000	200000	23%	850000	11%	4	Low	4.1	78
2016	USA	Project G	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1300000	1500000	1800000	300000	28%	1300000	19%	7	Low	4.9	92
2017	USA	Project H	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	950000	1050000	1250000	200000	21%	950000	9%	4	Low	4.3	82
2018	USA	Project I	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1150000	1350000	1650000	300000	26%	1150000	17%	6	Low	4.7	90
2019	USA	Project J	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	880000	980000	1180000	200000	24%	880000	13%	4	Low	4.4	84
2020	USA	Project K	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1250000	1450000	1750000	300000	29%	1250000	20%	7	Low	5.0	94
2021	USA	Project L	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	920000	1020000	1220000	200000	22%	920000	10%	4	Low	4.3	82
2022	USA	Project M	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1350000	1550000	1850000	300000	30%	1350000	21%	8	Low	5.1	96
2023	USA	Project N	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	980000	1080000	1280000	200000	23%	980000	11%	4	Low	4.5	86
2024	USA	Project O	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1400000	1600000	1900000	300000	31%	1400000	22%	9	Low	5.2	98
2025	USA	Project P	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1000000	1100000	1300000	200000	24%	1000000	12%	5	Low	4.6	88
2026	USA	Project Q	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1450000	1650000	1950000	300000	32%	1450000	23%	10	Low	5.3	100
2027	USA	Project R	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1050000	1150000	1350000	200000	25%	1050000	13%	5	Low	4.7	90
2028	USA	Project S	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1500000	1700000	2000000	300000	33%	1500000	24%	11	Low	5.4	102
2029	USA	Project T	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1100000	1200000	1400000	200000	26%	1100000	14%	6	Low	4.8	92
2030	USA	Project U	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1550000	1750000	2050000	300000	34%	1550000	25%	12	Low	5.5	104
2031	USA	Project V	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1150000	1250000	1450000	200000	27%	1150000	15%	6	Low	4.9	94
2032	USA	Project W	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1600000	1800000	2100000	300000	35%	1600000	26%	13	Low	5.6	106
2033	USA	Project X	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1200000	1300000	1500000	200000	28%	1200000	16%	7	Low	5.0	96
2034	USA	Project Y	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1650000	1850000	2150000	300000	36%	1650000	27%	14	Low	5.7	108
2035	USA	Project Z	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1250000	1350000	1550000	200000	29%	1250000	17%	7	Low	5.1	98
2036	USA	Project AA	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1700000	1900000	2200000	300000	37%	1700000	28%	15	Low	5.8	110
2037	USA	Project AB	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1300000	1400000	1600000	200000	30%	1300000	18%	8	Low	5.2	100
2038	USA	Project AC	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1750000	1950000	2250000	300000	38%	1750000	29%	16	Low	5.9	112
2039	USA	Project AD	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1350000	1450000	1650000	200000	31%	1350000	19%	8	Low	5.3	102
2040	USA	Project AE	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1800000	2000000	2300000	300000	39%	1800000	30%	17	Low	6.0	114
2041	USA	Project AF	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1400000	1500000	1700000	200000	32%	1400000	20%	9	Low	5.4	104
2042	USA	Project AG	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1850000	2050000	2350000	300000	40%	1850000	31%	18	Low	6.1	116
2043	USA	Project AH	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1450000	1550000	1750000	200000	33%	1450000	21%	9	Low	5.5	106
2044	USA	Project AI	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1900000	2100000	2400000	300000	41%	1900000	32%	19	Low	6.2	118
2045	USA	Project AJ	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1500000	1600000	1800000	200000	34%	1500000	22%	10	Low	5.6	108
2046	USA	Project AK	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	1950000	2150000	2450000	300000	42%	1950000	33%	20	Low	6.3	120
2047	USA	Project AL	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1550000	1650000	1850000	200000	35%	1550000	23%	10	Low	5.7	110
2048	USA	Project AM	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2000000	2200000	2500000	300000	43%	2000000	34%	21	Low	6.4	122
2049	USA	Project AN	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1600000	1700000	1900000	200000	36%	1600000	24%	11	Low	5.8	112
2050	USA	Project AO	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2050000	2250000	2550000	300000	44%	2050000	35%	22	Low	6.5	124
2051	USA	Project AP	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1650000	1750000	1950000	200000	37%	1650000	25%	11	Low	5.9	114
2052	USA	Project AQ	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2100000	2300000	2600000	300000	45%	2100000	36%	23	Low	6.6	126
2053	USA	Project AR	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1700000	1800000	2000000	200000	38%	1700000	26%	12	Low	6.0	116
2054	USA	Project AS	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2150000	2350000	2650000	300000	46%	2150000	37%	24	Low	6.7	128
2055	USA	Project AT	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1750000	1850000	2050000	200000	39%	1750000	27%	12	Low	6.1	118
2056	USA	Project AU	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2200000	2400000	2700000	300000	47%	2200000	38%	25	Low	6.8	130
2057	USA	Project AV	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1800000	1900000	2100000	200000	40%	1800000	28%	13	Low	6.2	120
2058	USA	Project AW	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2250000	2450000	2750000	300000	48%	2250000	39%	26	Low	6.9	132
2059	USA	Project AX	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1850000	1950000	2150000	200000	41%	1850000	29%	13	Low	6.3	122
2060	USA	Project AY	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2300000	2500000	2800000	300000	49%	2300000	40%	27	Low	7.0	134
2061	USA	Project AZ	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1900000	2000000	2200000	200000	42%	1900000	30%	14	Low	6.4	124
2062	USA	Project BA	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2350000	2550000	2850000	300000	50%	2350000	41%	28	Low	7.1	136
2063	USA	Project BB	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	1950000	2050000	2250000	200000	43%	1950000	31%	14	Low	6.5	126
2064	USA	Project BC	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2400000	2600000	2900000	300000	51%	2400000	42%	29	Low	7.2	138
2065	USA	Project BD	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2000000	2100000	2300000	200000	44%	2000000	32%	15	Low	6.6	128
2066	USA	Project BE	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2450000	2650000	2950000	300000	52%	2450000	43%	30	Low	7.3	140
2067	USA	Project BF	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2050000	2150000	2350000	200000	45%	2050000	33%	15	Low	6.7	130
2068	USA	Project BG	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2500000	2700000	3000000	300000	53%	2500000	44%	31	Low	7.4	142
2069	USA	Project BH	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2100000	2200000	2400000	200000	46%	2100000	34%	16	Low	6.8	132
2070	USA	Project BI	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2550000	2750000	3050000	300000	54%	2550000	45%	32	Low	7.5	144
2071	USA	Project BJ	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2150000	2250000	2450000	200000	47%	2150000	35%	16	Low	6.9	134
2072	USA	Project BK	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2600000	2800000	3100000	300000	55%	2600000	46%	33	Low	7.6	146
2073	USA	Project BL	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2200000	2300000	2500000	200000	48%	2200000	36%	17	Low	7.0	136
2074	USA	Project BM	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2650000	2850000	3150000	300000	56%	2650000	47%	34	Low	7.7	148
2075	USA	Project BN	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2250000	2350000	2550000	200000	49%	2250000	37%	17	Low	7.1	138
2076	USA	Project BO	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2700000	2900000	3200000	300000	57%	2700000	48%	35	Low	7.8	150
2077	USA	Project BP	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2300000	2400000	2600000	200000	50%	2300000	38%	18	Low	7.2	140
2078	USA	Project BQ	Construction of a new building	Completed	Construction	Commercial	Office Building	Design	Foundation	2750000	2950000	3250000	300000	58%	2750000	49%	36	Low	7.9	152
2079	USA	Project BR	Renovation of an existing building	In Progress	Construction	Commercial	Office Building	Design	Foundation	2350000	2450000	2650000	200000	51%	2350000	39%	18			

११

Year No	Make/Model	Make/Model	Status	Co Asset No	Co Asset No	Acquisition Date	Location	Class	Q1 Expense Account	Q2 Expense Account	Q3 Expense Account	Q4 Expense Account	Transfer Order	WFO#	Mfg Serial No	Additional Info	State	County	Property Tax	Internal Invoice #	Internal ID #	Acquisition Date	Assigned Value *	JTY	Part	Min/Max	Est Life
9328	Yes	1988	Transferred			06/27/2018	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000	38087	WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		01/01/2021	\$15,000.00	0	MA200		05 yrs 00 mos
9328	Yes	1988	Disposel			06/27/2018	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644	3893	06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9326	Yes	1988	Disposel			06/27/2018	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000	31073	WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644	2170	06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9326	Yes	1988	Disposel			06/27/2018	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT		ANN00007644		06/29/2018	\$15,000.00	0	MA200		05 yrs 00 mos
9756	Yes	1988	Disposel			12/17/2013	GARDEN CITY	AT	02-463000	02-463000	02-463000	02-463000		WOODHOLM	16N1YF0010289	TO BE USED ON PROPERTY	KS	FREEMONT</									

FINNEY COUNTY, KANSAS TAX ABATEMENT POLICY

A. BACKGROUND AND PURPOSE

The purpose of this policy is to establish the official position and procedures of Finney County, Kansas, for considering applications for property tax abatement for real and personal property used for economic development purposes in accordance with the provisions of Section 13, Article 11 of the Kansas Constitution, and in accordance with the Statement of Policy and Procedures: Tax Exemptions and Incentives for Economic Development as approved by the Board of County Commissioners of Finney County; or when associated with the issuance of Industrial Revenue Bonds (IRBs) pursuant to State law.

B. DEFINITIONS

ABATEMENT: Annual amount of ad valorem property taxes waived.

APPLICANT: Includes the business, property owner or owners, their officers, employees, and agents requesting a tax abatement.

ECONOMIC DEVELOPMENT PURPOSES: For purposes of a tax abatement pursuant to the Kansas Constitution, this item shall mean the establishment of a new business or the expansion of an existing business engaged in manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce, which results in additional employment. For purposes of an abatement associated with IRBs, this term shall also include service industry business or any other business which provides substantial unique opportunities or significant community benefits.

PAYMENT IN LIEU OF TAX: An annual payment by the applicant to the taxing jurisdictions which is paid in the place of property tax.

ADMINISTRATIVE REVIEW COMMITTEE: A review committee comprised of the Mayor of Garden City or his designee, the Mayor of Holcomb or his designee, Chairman of the Board of the Finney County Commission or his designee, Garden City Manager, Finney County Administrator, a representative of USD #457, USD #363, Garden City Community College and the Chairman of the Finney County Economic Development Corporation who shall serve as Chair.

C. POLICY

1. **Eligibility:** Only those firms which qualify under Kansas law will be eligible for a tax abatement. Abatements for businesses that would compete directly with existing businesses will not be encouraged unless the competing businesses have received or been offered similar incentives or unless there is an overriding benefit to the County as a whole.

2. **Criteria For Granting Tax Abatements:** The following criteria and factors shall be used in evaluating applications for tax abatements.

a. Net benefit to the City, County and School Districts as shown in the Cost-Benefit Analysis

b. Quality job creation

Level	Number of FTE Jobs Created in Finney County at 150% or more than Kansas Minimum Wage (gross wages, excluding benefits)	Exemption	Payment in lieu of Taxes
-------	--	-----------	--------------------------

1	10 - 44	2 years	50%
2	45 - 59	3 years	50%
3	60 - 74	4 years	50%
4	75 - 89	5 years	50%
5	90 - 104	6 years	50%
6	105 - 119	7 years	50%
7	120 - 134	8 years	50%
8	135 - 149	9 years	50%
9	150 +	10 years	50%

c. Capital investment

Capital Investment Tax Exemptions-Incentives

Level	Capital Investment	Exemption	Additional Payment in Lieu of Taxes
-------	--------------------	-----------	-------------------------------------

1	\$ 1,000,000 - \$ 4,999,999	10 years	20%
2	\$ 5,000,000 - \$ 9,999,999	10 years	30%
3	\$10,000,000 - \$17,499,999	10 years	40%
4	\$17,500,000 - \$24,999,999	10 years	50%
5	\$25,000,000 +	10 years	60%

d. Diversification of the local economy

e. The extent to which the project would meet an identified need in the community

3. **Transfers:** No abatement granted by the County shall be transferred as a result of a change in ownership of the exempted property. Any new owner shall file a new application for a tax abatement. Further, the County shall be notified by the business of any substantive change in the use of the tax exempt property.
4. **Special Assessments:** Special Assessments are not eligible for exemption under this policy.

D. PROCEDURES

1. **Formal Application.** An applicant shall complete a formal application and file it with the president of the Finney County Economic Development Corporation. A fee of \$1,000.00 is due upon filing in order to help defray the County's cost in processing the application.

D. WAIVER OF POLICY OR PROCEDURES

Any portion of this policy or the procedures outlined herein may be waived by the County Commission if it is in the best interest of the County and in accordance with State law.

NOW THEREFORE, BE IT RESOLVED that the foregoing is adopted as the official policy of Finney County, Kansas, with respect to the subject matter thereof this 15th day of July, 2013.

(SEAL)

ATTEST

Elsa Ulrich

COUNTY CLERK
FINNEY COUNTY

[Signature]

CHAIRMAN OF THE BOARD OF COUNTY
COMMISSIONERS OF FINNEY COUNTY

MEMORANDUM OF TAX ABATEMENT COMMITTEE

Date: April 17, 2020
To: Boards of Commissioners: Finney County
From: Lona DuVall, President/ CEO of Finney County Economic Development Corporation
Re: EDX Tax Abatement Request: Empirical Foods, Inc

The Tax Abatement Review Committee conducted a meeting by conference call on April 17, 2020 at 10:00 a.m. to review the tax abatement request and Cost Benefit Analysis (CBA) submitted on behalf of Empirical Foods, Inc. The following committee members were present:

City of Garden City

Troy Unruh, Mayor
Matt Allen, City Administrator

City of Holcomb (no fiscal impact related to abatement)

Finney County

Duane Drees, Commission Chair
Robert Reece, County Administrator

Garden City Community College

Dr. Blake Wasinger, Board
Dr. Ryan Ruda, President

USD 457

Dana Nanninga, Board Member
Dr. Steve Karlin, Superintendent

USD 363 (no fiscal impact related to abatement)

Finney County Economic Development

Tom Walker, Board Chairman
Lona DuVall, President/CEO

Summary of the findings of the Cost-Benefit Analysis:

In accordance with the Statement of Policy and Procedures for Tax Exemptions and Incentives for Economic Development (Policy), this project qualifies for 60% abatement.

	Present Value	Payback period
City of Garden City	\$11,967,891	7 years
Finney County	\$18,046,694	10 years
U.S.D. 457	\$10,312,401	>10 years*
Garden City Community College	\$ 8,237,743	>10 years

Committee Member Input

City of Garden City:

Troy Unruh: Supportive at 60% abatement level

Matt Allen: The abatement request fits the intent and matches the Finney County policy

Finney County:

Duane Drees: Supportive of 60% abatement as the Empirical project will be good for the community

Robert Reece: Agrees the application meets the Fi Co Tax Abatement Policy

USD 457:

Dr. Steve Karlin: Acknowledges that CBA Tool does not accurately reflect the school district picture* Big driver for USD is new enrollment and he feels confident enrollment will increase*appreciative of investment in USD 457 tax base as they will be tasked with meeting most of new student growth

GCCC:

Dr. Blake Wasinger: The Trustees can get behind the 60% abatement* supportive of Empirical and pleased to offer the new Industrial Maintenance program for their workforce needs

Dr. Ryan Ruda: GCCC is supportive and acknowledges that many of the ancillary benefits aren't captured in the CBA Tool. GCCC should have increased enrollment and increased tuition with the Empirical customized workforce training

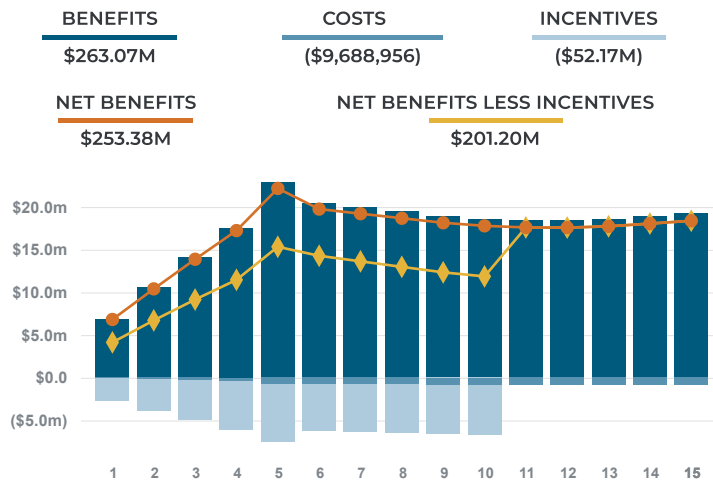
Recommendation: Tax Abatement Review Committee offers unanimous recommendation for the abatement at 60%. All EDX Tax Abatements are subject to approval by the Board of County Commissioners and the Kansas Board of Tax Appeals following completion of construction and post-construction valuation as outlined in the Finney County Tax Abatement Policy and in accordance with Article 11, Section 13 of the Constitution of the State of Kansas.

*The Cost Benefit Analysis (CBA) tool required for use by the State of Kansas does not accurately quantify the current school funding guidelines or provide for an accurate reflection of the impact of tax abatements on school districts.

IMPACT REPORT

PROJECT EMPIRICAL FOODS

Scenario 1 with Client Data



JOB



881.6 Total
270.0 Direct
611.6 Spin-off

SALARIES



\$53,242 Avg
\$57,500 Direct
\$51,362 Spin-off

CAPITAL INVEST.



\$400.0M
Buildings + FF&E

	Finney County	City of Garden City	Garden City School District (USD 457)	Other Districts	Total
NET BENEFITS LESS INCENTIVES	\$43,414,335	\$33,651,497	\$40,189,072	\$83,948,421	\$201.20M
Present Value	\$28,399,317	\$22,011,852	\$26,186,757	\$54,567,434	\$131.17M
NET BENEFITS	\$57,546,874	\$44,472,173	\$53,600,165	\$97,757,210	\$253.38M
Present Value	\$38,870,197	\$30,022,059	\$36,059,082	\$65,575,982	\$170.53M
BENEFITS					
Sales Taxes	\$3,682,161	\$2,893,927	\$0	\$30,333,008	\$36,909,095
Real Property Taxes	\$38,609,110	\$29,712,060	\$38,037,754	\$20,729,848	\$127.09M
FF&E Property Taxes	\$15,459,700	\$11,897,180	\$15,230,920	\$8,300,560	\$50,888,360
Income Taxes	\$0	\$0	\$0	\$35,372,915	\$35,372,915
New Residential Property Taxes	\$166,985	\$79,752	\$142,542	\$84,634	\$473,914
Other Benefits	\$202,661	\$2,376,702	\$6,816,715	\$2,936,244	\$12,332,322
Benefits Subtotal	\$58,120,617	\$46,959,621	\$60,227,931	\$97,757,210	\$263.07M
COSTS					
Cost of Government Services	(\$573,743)	(\$841,401)	(\$6,627,766)	\$0	(\$8,042,910)
Other Costs	\$0	(\$1,646,046)	\$0	\$0	(\$1,646,046)
Costs Subtotal	(\$573,743)	(\$2,487,447)	(\$6,627,766)	\$0	(\$9,688,956)
INCENTIVES					
Sales Tax Rebate - Capital Investment	(\$520,000)	(\$345,000)	\$0	(\$6,500,000)	(\$7,365,000)
Property Tax Abatement	(\$13.61M)	(\$10.48M)	(\$13.41M)	(\$7,308,789)	(\$44.81M)
Incentives Subtotal	(\$14.13M)	(\$10.82M)	(\$13.41M)	(\$13.81M)	(\$52.17M)
Payback Period	4.6 Years	4.6 Years	4.7 Years	3.2 Years	4.2 Years

Community Impact Summary includes the impact on Finney County, City of Garden City, Garden City School District (USD 457), State of Kansas, Garden City Community College.

Project Empirical Foods - Impact Report



Scenario 1 Post Project Data 5/26/2026

Project Type: New/Startup
Industry: Other
Prepared By: State of Kansas

Purpose & Limitations

This report presents the results of an economic and fiscal analysis undertaken by State of Kansas using Impact DashBoard, a customized web application developed by Impact DataSource, LLC.

Impact DashBoard utilizes estimates, assumptions, and other information developed by Impact DataSource from its independent research effort detailed in a custom user guide prepared for State of Kansas.

This report, generated by the Impact DashBoard application, has been prepared by State of Kansas to assist economic development stakeholders in making an evaluation of the economic and fiscal impact of business activity in the community. This report does not purport to contain all of the information that may be needed to conclude such an evaluation. This report is based on a variety of assumptions and contains forward-looking statements concerning the results of operations of the subject firm. State of Kansas made reasonable efforts to ensure that the project-specific data entered into Impact DashBoard reflects realistic estimates of future activity. Estimates of future activity involve known and unknown risks and uncertainties that could cause actual results, performance, or events to differ materially from those expressed or implied in this report.

State of Kansas and Impact DataSource make no representation or warranty as to the accuracy or completeness of the information contained herein and expressly disclaims any and all liability arising from or related to the use of this report or any errors or omissions it may contain.

Introduction

This report presents the results of an economic impact analysis performed using Impact DashBoard, a model developed by Impact DataSource. The report estimates the impact that a potential project will have on the local economy and estimates the costs and benefits for local taxing districts over a 15-year period.

Economic Impact Overview

The table below summarizes the economic impact of the project over the first 15 years in terms of job creation, salaries paid to workers, and taxable sales.

SUMMARY OF ECONOMIC IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Jobs	270.0	101.7	371.7
Annual Salaries/Wages at Full Ops (Yr 5)	\$16,804,759	\$5,731,263	\$22,536,022
Salaries/Wages over 15 Years	\$222.44M	\$75,864,096	\$298.31M
Taxable Sales/Purchases in Finney County	\$269.97M	\$13,276,217	\$283.24M

Totals may not sum due to rounding

The Project may result in new residents moving to the community and potentially new residential properties being constructed as summarized below.

SUMMARY OF POPULATION IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Workers who will move to Finney County	60.8	22.9	83.6
New residents in Finney County	158.0	59.5	217.4
New residential properties constructed in Finney County	9.1	3.4	12.5
New students to attend local school district	30.4	11.4	41.8

Totals may not sum due to rounding

The new taxable property to be supported by the Project over the next 15 years is summarized in the following table.

SUMMARY OF TAXABLE PROPERTY OVER THE FIRST 15 YEARS IN FINNEY COUNTY						
YR.	NEW RESIDENTIAL PROPERTY	LAND	BUILDINGS...	FF&E	NON-RESIDENTIAL PROPERTY	TOTAL PROPERTY
1	\$25,966	\$2,250,000	\$10,000,000	\$10,000,000	\$22,250,000	\$22,275,966
2	\$52,971	\$2,295,000	\$20,200,000	\$19,000,000	\$41,495,000	\$41,547,971
3	\$81,046	\$2,340,900	\$30,604,000	\$27,000,000	\$59,944,900	\$60,025,946
4	\$110,222	\$2,387,718	\$41,216,080	\$34,000,000	\$77,603,798	\$77,714,020
5	\$252,960	\$2,435,472	\$52,040,402	\$40,000,000	\$94,475,874	\$94,728,834
6	\$258,020	\$2,484,182	\$53,081,210	\$35,000,000	\$90,565,391	\$90,823,411
7	\$263,180	\$2,533,865	\$54,142,834	\$30,000,000	\$86,676,699	\$86,939,879
8	\$268,444	\$2,584,543	\$55,225,691	\$25,000,000	\$82,810,233	\$83,078,677
9	\$273,812	\$2,636,234	\$56,330,204	\$20,000,000	\$78,966,438	\$79,240,250
10	\$279,289	\$2,688,958	\$57,456,808	\$16,000,000	\$76,145,767	\$76,425,055
11	\$284,874	\$2,742,737	\$58,605,945	\$13,000,000	\$74,348,682	\$74,633,557
12	\$290,572	\$2,797,592	\$59,778,063	\$11,000,000	\$73,575,656	\$73,866,228
13	\$296,383	\$2,853,544	\$60,973,625	\$10,000,000	\$73,827,169	\$74,123,552
14	\$302,311	\$2,910,615	\$62,193,097	\$10,000,000	\$75,103,712	\$75,406,023
15	\$308,357	\$2,968,827	\$63,436,959	\$10,000,000	\$76,405,786	\$76,714,144

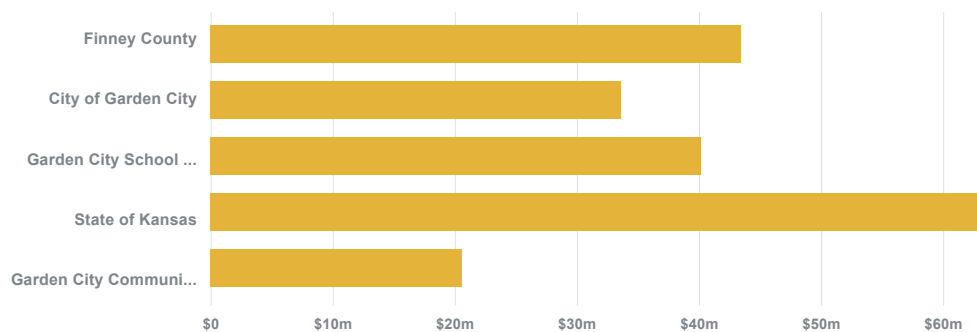
Fiscal Impact Overview

The Project will generate additional benefits and costs, a summary of which is provided below. The source of specific benefits and costs are provided in greater detail for each taxing district on subsequent pages.

FISCAL NET BENEFITS OVER THE NEXT 15 YEARS					
	BENEFITS	COSTS	INCENTIVES	NET BENEFITS LESS INCENTIVES	PRESENT VALUE*
Finney County	\$58,120,617	(\$573,743)	(\$14.13M)	\$43,414,335	\$28,399,317
City of Garden City	\$46,959,621	(\$2,487,447)	(\$10.82M)	\$33,651,497	\$22,011,852
Garden City School District (USD 457)	\$60,227,931	(\$6,627,766)	(\$13.41M)	\$40,189,072	\$26,186,757
State of Kansas	\$70,268,460	\$0	(\$6,909,441)	\$63,359,020	\$41,150,213
Garden City Community College	\$27,488,750	\$0	(\$6,899,349)	\$20,589,401	\$13,417,221
Total	\$263.07M	(\$9,688,956)	(\$52.17M)	\$201.20M	\$131.17M

*The Present Value of Net Benefits expresses the future stream of net benefits received over several years as a single value in today's dollars. Today's dollar and a dollar to be received at differing times in the future are not comparable because of the time value of money. The time value of money is the interest rate or each taxing entity's discount rate. This analysis uses a discount rate of 5.0% to make the dollars comparable.

Net Benefits Less Incentives Over the Next 15 Years



Public Support Overview

A summary of the total Public Support modeled in this analysis is shown below.

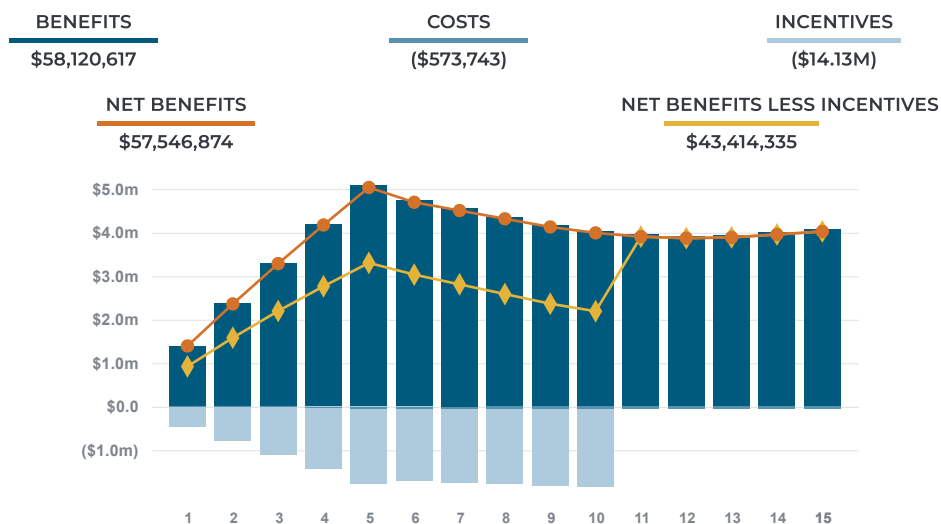
VALUE OF PUBLIC SUPPORT UNDER CONSIDERATION			
	PROPERTY TAX INCENTIVE	SALES TAX INCENTIVE	TOTAL
Finney County	\$13,612,538	\$520,000	\$14,132,538
City of Garden City	\$10,475,677	\$345,000	\$10,820,677
Garden City School District (USD 457)	\$13,411,093	\$0	\$13,411,093
State of Kansas	\$409,441	\$6,500,000	\$6,909,441
Garden City Community College	\$6,899,349	\$0	\$6,899,349
Total	\$44,808,097	\$7,365,000	\$52,173,097

Finney County Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Finney County over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: FINNEY COUNTY			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$3,003,513	\$678,648	\$3,682,161
Real Property Taxes	\$38,609,110	\$0	\$38,609,110
FF&E Property Taxes	\$15,459,700	\$0	\$15,459,700
New Residential Property Taxes	\$0	\$166,985	\$166,985
Transient Guest Taxes	\$25,940	\$0	\$25,940
Miscellaneous Taxes and User Fees	\$92,846	\$83,875	\$176,721
Benefits Subtotal	\$57,191,108	\$929,508	\$58,120,617
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	(\$301,748)	(\$271,995)	(\$573,743)
Costs Subtotal	(\$301,748)	(\$271,995)	(\$573,743)
Net Benefits	\$56,889,360	\$657,514	\$57,546,874
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$520,000)	\$0	(\$520,000)
Property Taxes Abated	(\$13.61M)	\$0	(\$13.61M)
Incentives Subtotal	(\$14.13M)	\$0	(\$14.13M)
Net Benefits Less Incentives	\$42,756,822	\$657,514	\$43,414,335

Annual Fiscal Net Benefits for Finney County

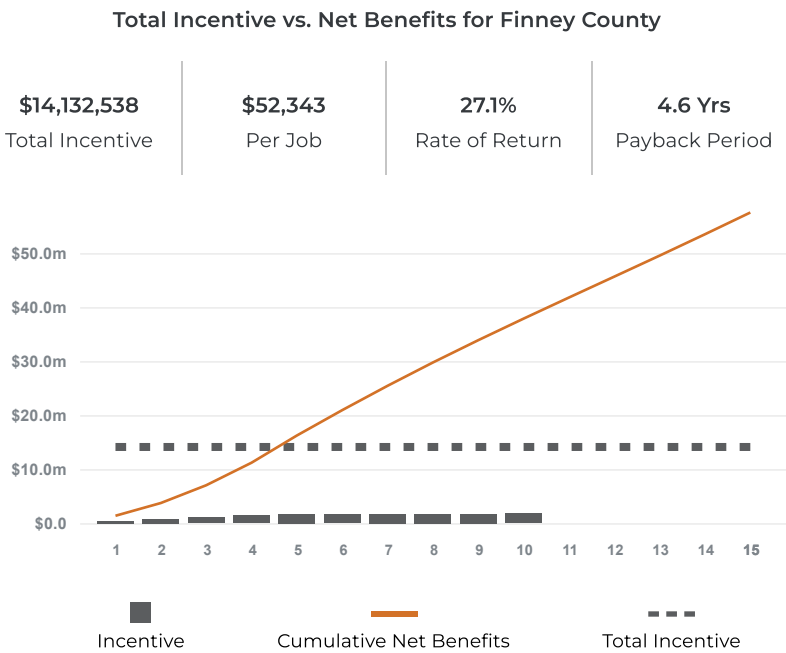


Total Incentives

Finney County is considering the following incentives for the Project.

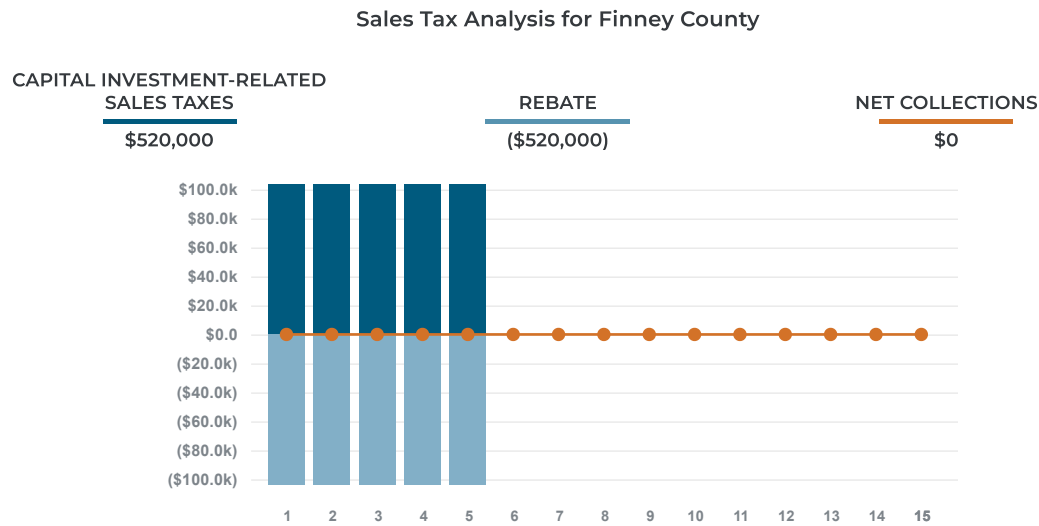
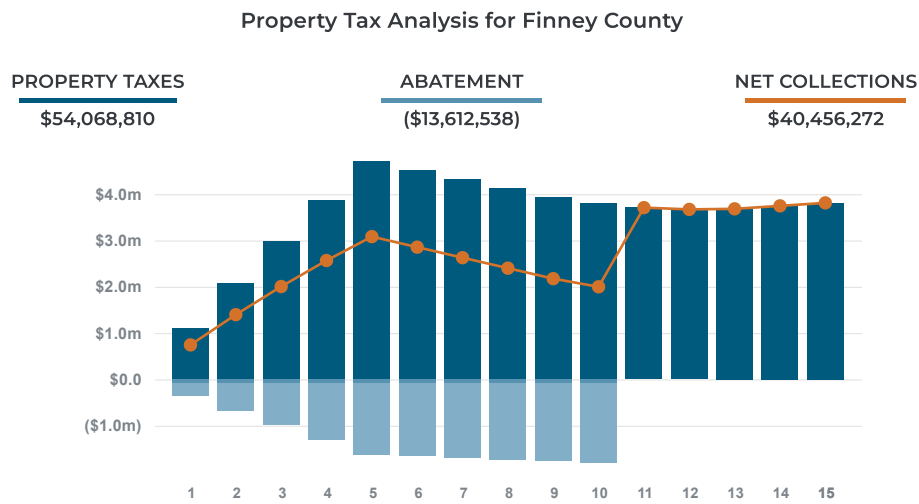
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$366,545	\$104,000	\$470,545
2	\$673,095	\$104,000	\$777,095
3	\$985,777	\$104,000	\$1,089,777
4	\$1,304,713	\$104,000	\$1,408,713
5	\$1,630,027	\$104,000	\$1,734,027
6	\$1,662,628	\$0	\$1,662,628
7	\$1,695,880	\$0	\$1,695,880
8	\$1,729,798	\$0	\$1,729,798
9	\$1,764,394	\$0	\$1,764,394
10	\$1,799,682	\$0	\$1,799,682
Total	\$13,612,538	\$520,000	\$14,132,538

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Finney County. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for Finney County in this analysis.

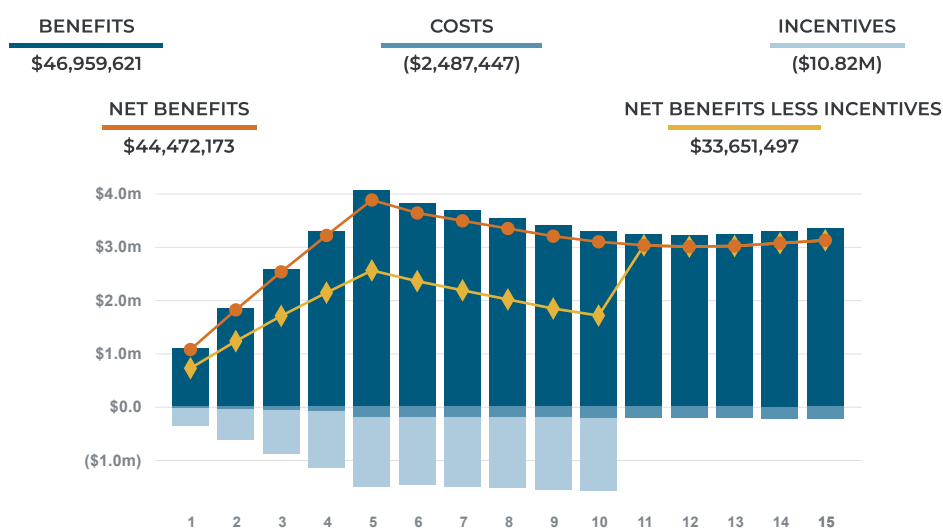


City of Garden City Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by City of Garden City over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: CITY OF GARDEN CITY			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$2,484,454	\$409,473	\$2,893,927
Real Property Taxes	\$29,712,060	\$0	\$29,712,060
FF&E Property Taxes	\$11,897,180	\$0	\$11,897,180
New Residential Property Taxes	\$0	\$79,752	\$79,752
Utility Revenue	\$1,071,594	\$522,914	\$1,594,508
Utility Franchise Fees	\$208,903	\$102,607	\$311,510
Miscellaneous Taxes and User Fees	\$313,354	\$157,330	\$470,684
Benefits Subtotal	\$45,687,544	\$1,272,077	\$46,959,621
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	(\$560,943)	(\$280,458)	(\$841,401)
Cost of Utility Services	(\$1,106,411)	(\$539,636)	(\$1,646,046)
Costs Subtotal	(\$1,667,353)	(\$820,094)	(\$2,487,447)
Net Benefits	\$44,020,190	\$451,983	\$44,472,173
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$345,000)	\$0	(\$345,000)
Property Taxes Abated	(\$10.48M)	\$0	(\$10.48M)
Incentives Subtotal	(\$10.82M)	\$0	(\$10.82M)
Net Benefits Less Incentives	\$33,199,514	\$451,983	\$33,651,497

Annual Fiscal Net Benefits for City of Garden City

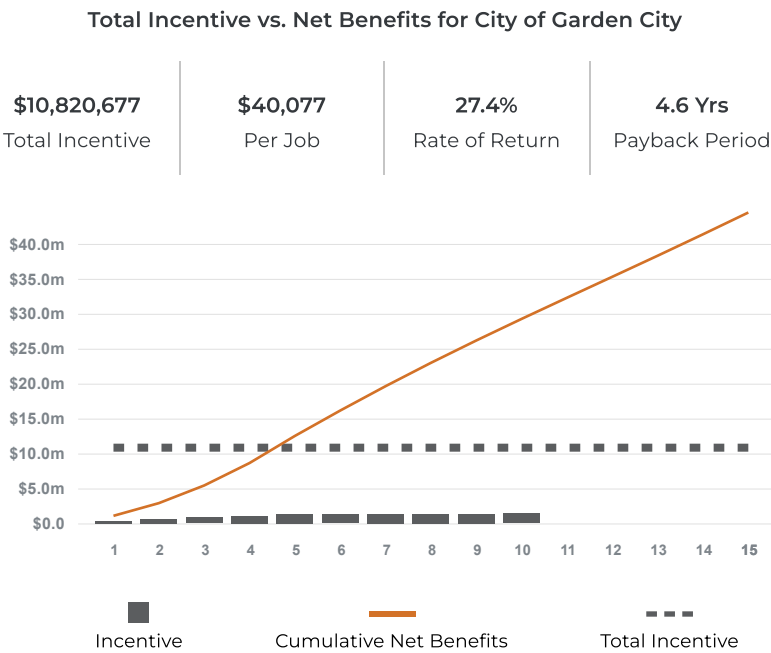


Total Incentives

City of Garden City is considering the following incentives for the Project.

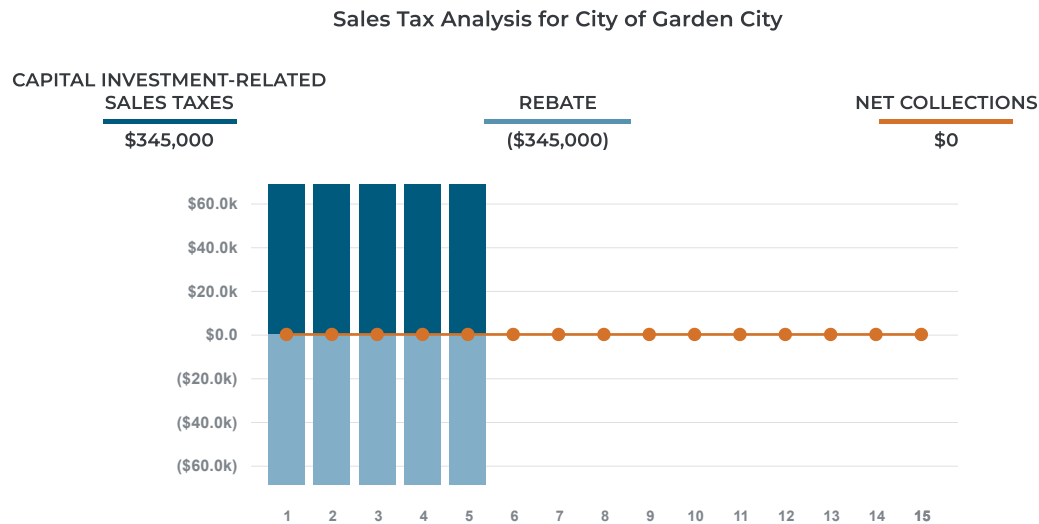
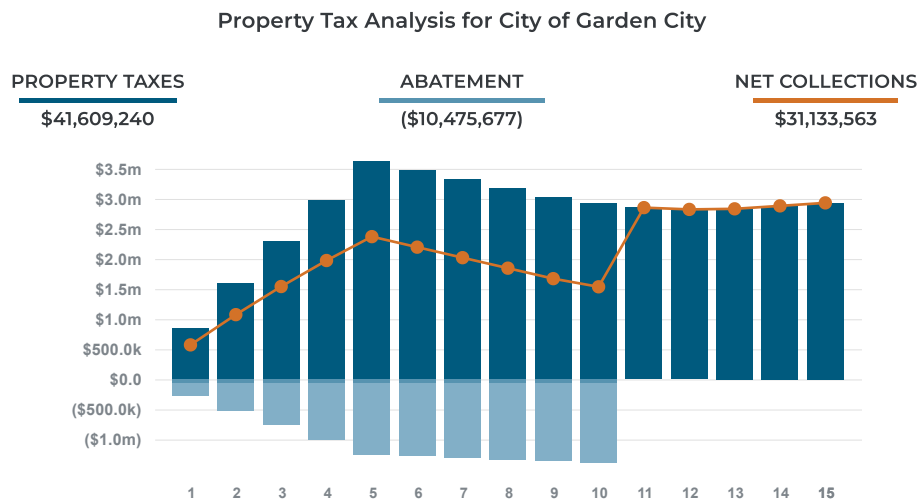
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$282,078	\$69,000	\$351,078
2	\$517,988	\$69,000	\$586,988
3	\$758,616	\$69,000	\$827,616
4	\$1,004,056	\$69,000	\$1,073,056
5	\$1,254,405	\$69,000	\$1,323,405
6	\$1,279,493	\$0	\$1,279,493
7	\$1,305,083	\$0	\$1,305,083
8	\$1,331,185	\$0	\$1,331,185
9	\$1,357,808	\$0	\$1,357,808
10	\$1,384,965	\$0	\$1,384,965
Total	\$10,475,677	\$345,000	\$10,820,677

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to City of Garden City. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for City of Garden City in this analysis.

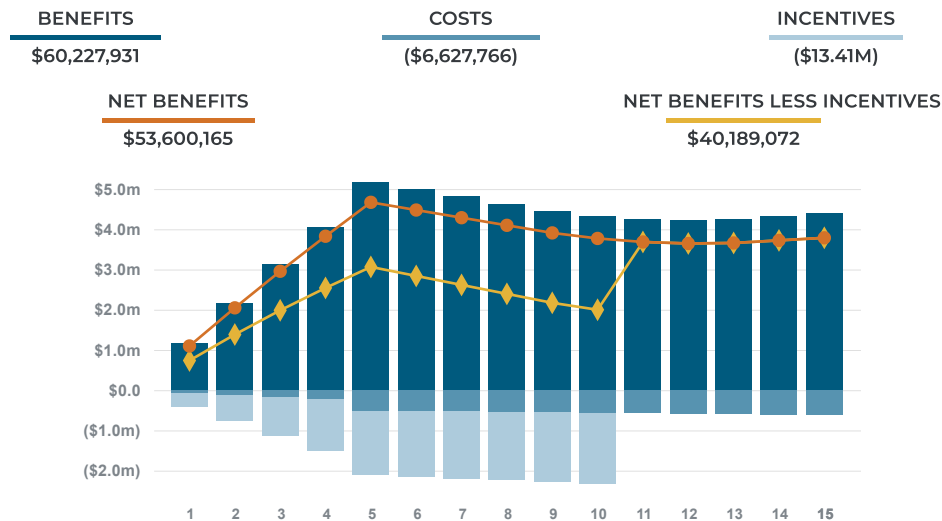


Garden City School District (USD 457) Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Garden City School District (USD 457) over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: GARDEN CITY SCHOOL DISTRICT (USD 457)			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Real Property Taxes	\$38,037,754	\$0	\$38,037,754
FF&E Property Taxes	\$15,230,920	\$0	\$15,230,920
New Residential Property Taxes	\$0	\$142,542	\$142,542
Addtl. State & Federal School Funding	\$0	\$6,816,715	\$6,816,715
Benefits Subtotal	\$53,268,674	\$6,959,257	\$60,227,931
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost to Educate New Students	\$0	(\$6,627,766)	(\$6,627,766)
Costs Subtotal	\$0	(\$6,627,766)	(\$6,627,766)
Net Benefits	\$53,268,674	\$331,491	\$53,600,165
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Property Taxes Abated	(\$13.41M)	\$0	(\$13.41M)
Incentives Subtotal	(\$13.41M)	\$0	(\$13.41M)
Net Benefits Less Incentives	\$39,857,581	\$331,491	\$40,189,072

Annual Fiscal Net Benefits for Garden City School District (USD 457)



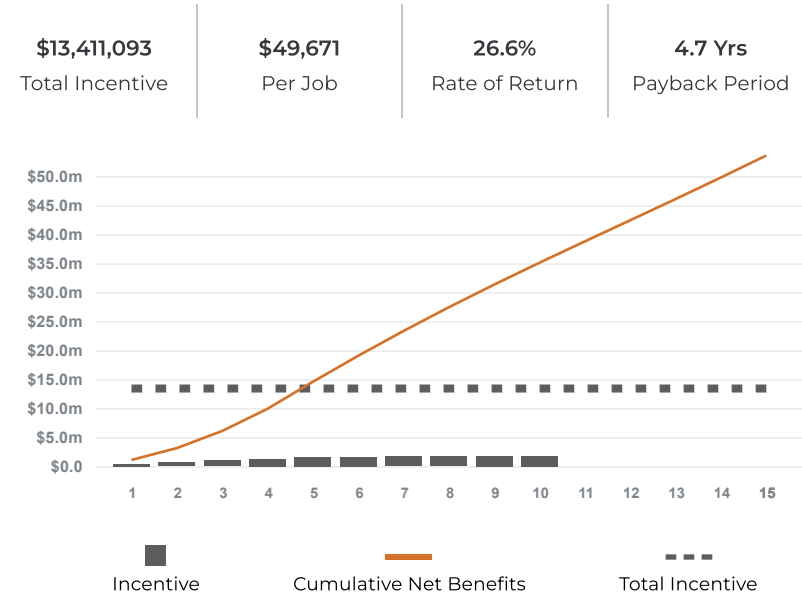
Total Incentives

Garden City School District (USD 457) is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$361,120	\$361,120
2	\$663,135	\$663,135
3	\$971,189	\$971,189
4	\$1,285,405	\$1,285,405
5	\$1,605,905	\$1,605,905
6	\$1,638,023	\$1,638,023
7	\$1,670,784	\$1,670,784
8	\$1,704,199	\$1,704,199
9	\$1,738,283	\$1,738,283
10	\$1,773,049	\$1,773,049
Total	\$13,411,093	\$13,411,093

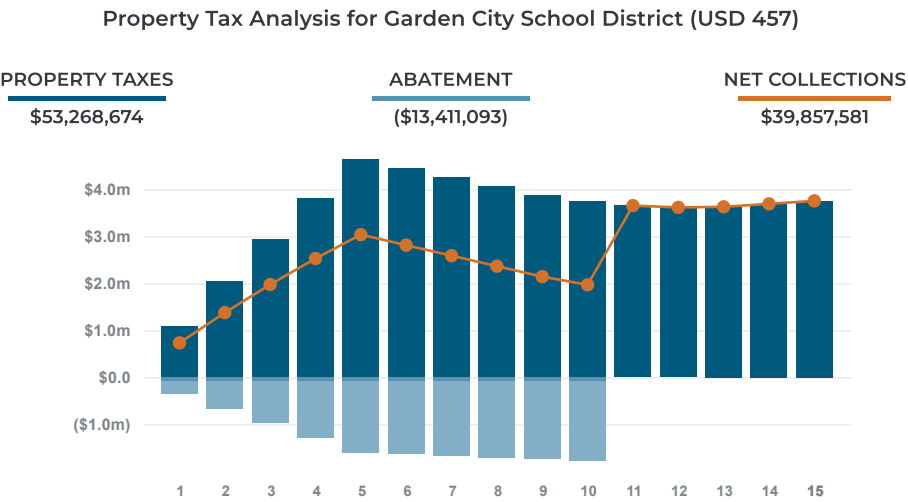
The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Garden City School District (USD 457). The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Garden City School District (USD 457)



Tax Incentives

The following property tax incentive is modeled for Garden City School District (USD 457) in this analysis.

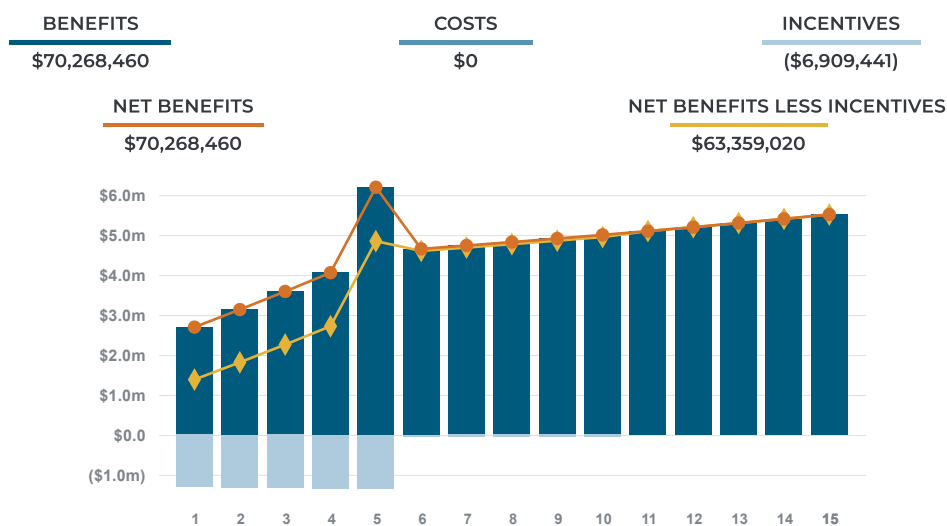


State of Kansas Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by State of Kansas over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: STATE OF KANSAS			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$19,405,064	\$10,927,944	\$30,333,008
Income Taxes	\$35,372,915	\$0	\$35,372,915
Real Property Taxes	\$1,161,293	\$0	\$1,161,293
FF&E Property Taxes	\$465,000	\$0	\$465,000
New Residential Property Taxes	\$0	\$0	\$0
Corporate Income Taxes	\$2,936,244	\$0	\$2,936,244
Benefits Subtotal	\$59,340,516	\$10,927,944	\$70,268,460
COSTS	PROJECT	HOUSEHOLDS	TOTAL
None Estimated	\$0	\$0	\$0
Costs Subtotal	\$0	\$0	\$0
Net Benefits	\$59,340,516	\$10,927,944	\$70,268,460
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$6,500,000)	\$0	(\$6,500,000)
Property Taxes Abated	(\$409,441)	\$0	(\$409,441)
Incentives Subtotal	(\$6,909,441)	\$0	(\$6,909,441)
Net Benefits Less Incentives	\$52,431,075	\$10,927,944	\$63,359,020

Annual Fiscal Net Benefits for State of Kansas

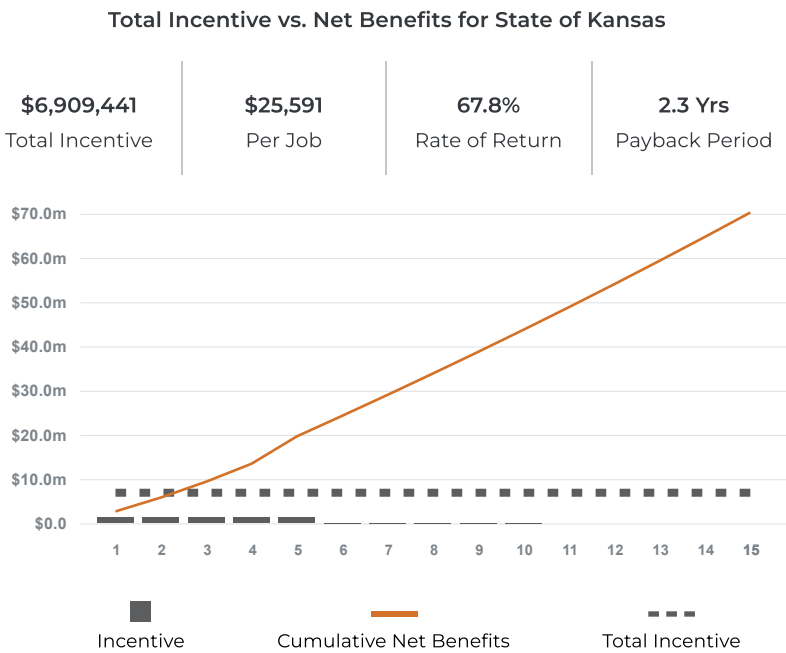


Total Incentives

State of Kansas is considering the following incentives for the Project.

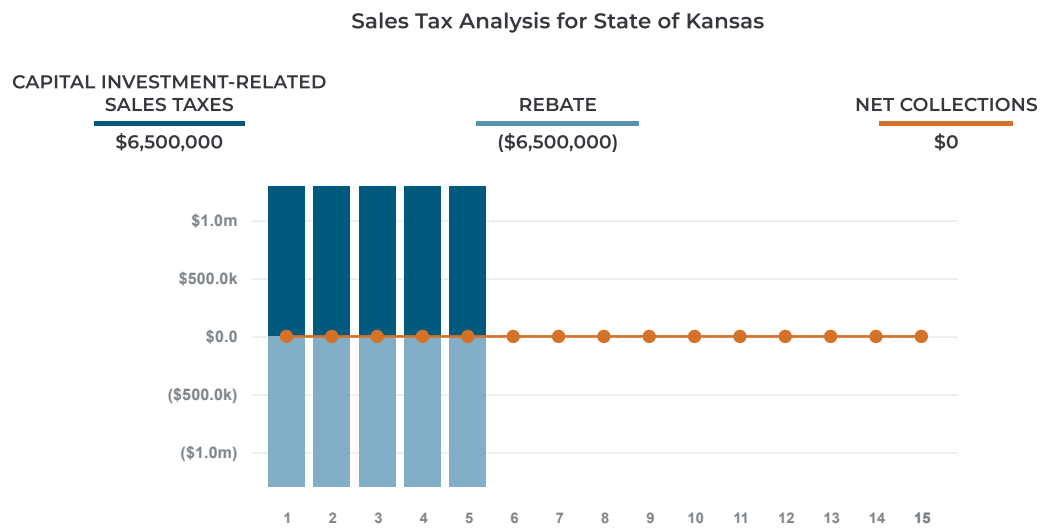
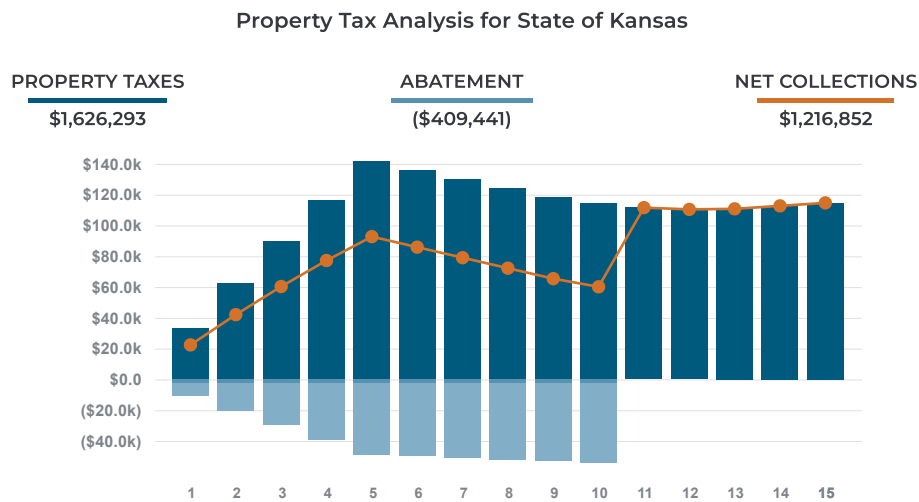
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$11,025	\$1,300,000	\$1,311,025
2	\$20,246	\$1,300,000	\$1,320,246
3	\$29,650	\$1,300,000	\$1,329,650
4	\$39,243	\$1,300,000	\$1,339,243
5	\$49,028	\$1,300,000	\$1,349,028
6	\$50,009	\$0	\$50,009
7	\$51,009	\$0	\$51,009
8	\$52,029	\$0	\$52,029
9	\$53,070	\$0	\$53,070
10	\$54,131	\$0	\$54,131
Total	\$409,441	\$6,500,000	\$6,909,441

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to State of Kansas. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for State of Kansas in this analysis.

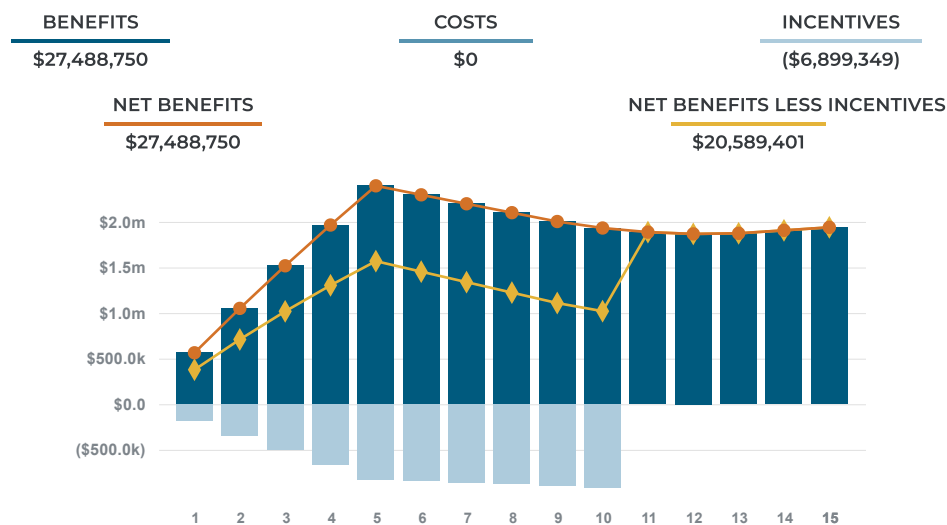


Garden City Community College Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Garden City Community College over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: GARDEN CITY COMMUNITY COLLEGE			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Real Property Taxes	\$19,568,555	\$0	\$19,568,555
FF&E Property Taxes	\$7,835,560	\$0	\$7,835,560
New Residential Property Taxes	\$0	\$84,634	\$84,634
Benefits Subtotal	\$27,404,115	\$84,634	\$27,488,750
COSTS	PROJECT	HOUSEHOLDS	TOTAL
None Estimated	\$0	\$0	\$0
Costs Subtotal	\$0	\$0	\$0
Net Benefits	\$27,404,115	\$84,634	\$27,488,750
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Property Taxes Abated	(\$6,899,349)	\$0	(\$6,899,349)
Incentives Subtotal	(\$6,899,349)	\$0	(\$6,899,349)
Net Benefits Less Incentives	\$20,504,767	\$84,634	\$20,589,401

Annual Fiscal Net Benefits for Garden City Community College



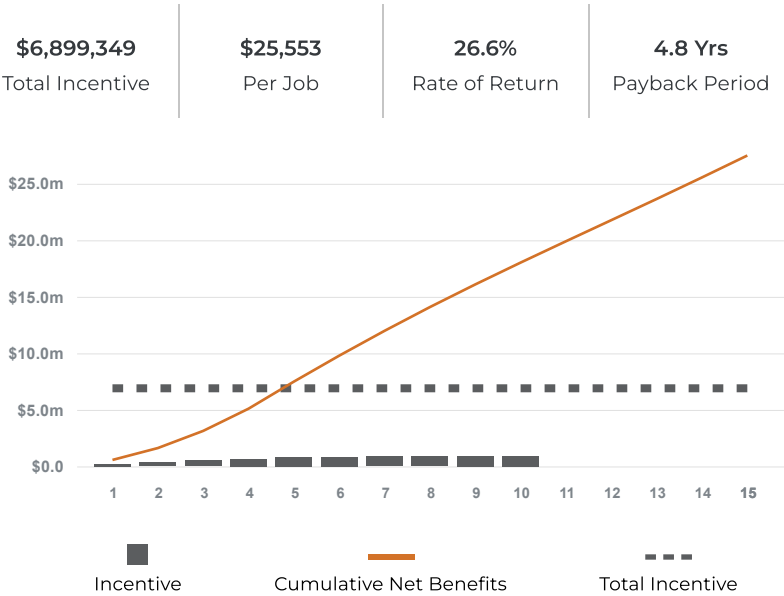
Total Incentives

Garden City Community College is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$185,779	\$185,779
2	\$341,150	\$341,150
3	\$499,629	\$499,629
4	\$661,278	\$661,278
5	\$826,159	\$826,159
6	\$842,683	\$842,683
7	\$859,536	\$859,536
8	\$876,727	\$876,727
9	\$894,261	\$894,261
10	\$912,147	\$912,147
Total	\$6,899,349	\$6,899,349

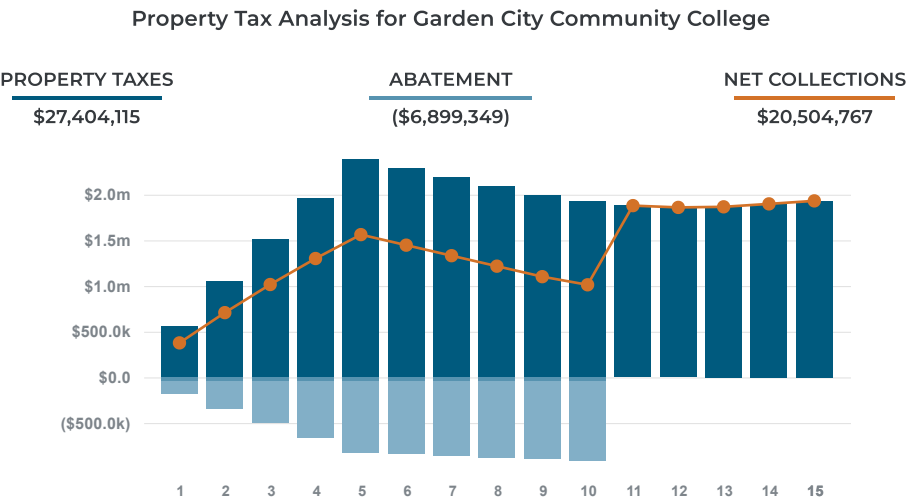
The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Garden City Community College. The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Garden City Community College



Tax Incentives

The following property tax incentive is modeled for Garden City Community College in this analysis.



Overview of Methodology

The Impact DashBoard model combines project-specific attributes with community data, tax rates, and assumptions to estimate the economic impact of the Project and the fiscal impact for local taxing districts over a 15-year period.

The economic impact as calculated in this report can be categorized into two main types of impacts. First, the direct economic impacts are the jobs and payroll directly created by the Project. Second, this economic impact analysis calculates the spin-off or indirect and induced impacts that result from the Project. Indirect jobs and salaries are created in new or existing area firms, such as maintenance companies and service firms, that may supply goods and services for the Project. In addition, induced jobs and salaries are created in new or existing local businesses, such as retail stores, gas stations, banks, restaurants, and service companies that may supply goods and services to new workers and their families.

The economic impact estimates in this report are based on the Regional Input-Output Modeling System (RIMS II), a widely used regional input-output model developed by the U. S. Department of Commerce, Bureau of Economic Analysis. The RIMS II model is a standard tool used to estimate regional economic impacts. The economic impacts estimated using the RIMS II model are generally recognized as reasonable and plausible assuming the data input into the model is accurate or based on reasonable assumptions. Impact DataSource utilizes adjusted county-level multipliers to estimate the impact occurring at the sub-county level.

Two types of regional economic multipliers were used in this analysis: an employment multiplier and an earnings multiplier. An employment multiplier was used to estimate the number of indirect and induced jobs created or supported in the area. An earnings multiplier was used to estimate the amount of salaries to be paid to workers in these new indirect and induced jobs. The employment multiplier shows the estimated number of total jobs created for each direct job. The earnings multiplier shows the estimated amount of total salaries paid to these workers for every dollar paid to a direct worker. The multipliers used in this analysis are listed below:

311999 ALL OTHER MISCELLANEOUS FOOD MANUFACTURING		FINNEY COUNTY
Employment Multiplier	(Type II Direct Effect)	1.0
Earnings Multiplier	(Type II Direct Effect)	1.0

Most of the revenues estimated in this study result from calculations relying on (1) attributes of the Project, (2) assumptions to derive the value of associated taxable property or sales, and (3) local tax rates. In some cases, revenues are estimated on a per new household, per new worker, or per new school student basis.

The company or Project developer was not asked, nor could reasonably provide data for calculating some other revenues. For example, while the city will likely receive revenues from fines paid on speeding tickets given to new workers, the company does not know the propensity of its workers to speed. Therefore, some revenues are calculated using an average revenue approach.

This approach uses relies on two assumptions:

- 1. The taxing entity has two general revenue sources: revenues from residents and revenues from businesses.
- 2. The taxing entity will collect (a) about the same amount of miscellaneous taxes and user fees from each new household that results from the Project as it currently collects from existing households on average, and (b) the same amount of miscellaneous taxes and user fees from the new business (on a per worker basis) will be collected as it collects from existing businesses.

In the case of the school district, some additional state and federal revenues are estimated on a per new school student basis consistent with historical funding levels.

Additionally, this analysis sought to estimate the additional expenditures faced by local jurisdictions to provide services to new households and new businesses. A marginal cost approach was used to calculate these additional costs.

This approach relies on two assumptions:

- 1. The taxing entity spends money on services for two general groups: revenues from residents and revenues from businesses.
- 2. The taxing entity will spend slightly less than its current average cost to provide local government services (police, fire, EMS, etc.) to (a) new residents and (b) businesses on a per worker basis.

In the case of the school district, the marginal cost to educate new students was estimated based on a portion of the school's current expenditures per student and applied to the headcount of new school students resulting from the Project.

About Impact DataSource

Established in 1993, Impact DataSource is an Austin, Texas-based economic consulting firm. Impact DataSource provides high-quality economic research, specializing in economic and fiscal impact analyses. The company is highly focused on supporting economic development professionals and organizations through its consulting services and software. Impact DataSource has conducted thousands of economic impact analyses of new businesses, retention and expansion projects, developments, and activities in all industry groups throughout the U.S.

For more information on Impact DataSource, LLC and our product Impact DashBoard, please visit our website www.impactdatasource.com

FINNEY COUNTY PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$67,325	\$299,220	\$0	\$366,545
2	\$68,671	\$604,424	\$0	\$673,095
3	\$70,044	\$915,733	\$0	\$985,777
4	\$71,445	\$1,233,268	\$0	\$1,304,713
5	\$72,874	\$1,557,153	\$0	\$1,630,027
6	\$74,332	\$1,588,296	\$0	\$1,662,628
7	\$75,818	\$1,620,062	\$0	\$1,695,880
8	\$77,335	\$1,652,463	\$0	\$1,729,798
9	\$78,881	\$1,685,512	\$0	\$1,764,394
10	\$80,459	\$1,719,223	\$0	\$1,799,682
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$737,184	\$12,875,354	\$0	\$13,612,538

FINNEY COUNTY PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

FINNEY COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	\$104,000	\$0	\$104,000
2	\$104,000	\$0	\$104,000
3	\$104,000	\$0	\$104,000
4	\$104,000	\$0	\$104,000
5	\$104,000	\$0	\$104,000
6	\$0	\$0	\$0
7	\$0	\$0	\$0
8	\$0	\$0	\$0
9	\$0	\$0	\$0
10	\$0	\$0	\$0
11	\$0	\$0	\$0
12	\$0	\$0	\$0
13	\$0	\$0	\$0
14	\$0	\$0	\$0
15	\$0	\$0	\$0
Total	\$520,000	\$0	\$520,000

FINNEY COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

CITY OF GARDEN CITY PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$51,810	\$230,268	\$0	\$282,078
2	\$52,847	\$465,141	\$0	\$517,988
3	\$53,903	\$704,712	\$0	\$758,616
4	\$54,982	\$949,074	\$0	\$1,004,056
5	\$56,081	\$1,198,324	\$0	\$1,254,405
6	\$57,203	\$1,222,290	\$0	\$1,279,493
7	\$58,347	\$1,246,736	\$0	\$1,305,083
8	\$59,514	\$1,271,671	\$0	\$1,331,185
9	\$60,704	\$1,297,104	\$0	\$1,357,808
10	\$61,918	\$1,323,046	\$0	\$1,384,965
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$567,308	\$9,908,368	\$0	\$10,475,677

CITY OF GARDEN CITY PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

CITY OF GARDEN CITY CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	\$69,000	\$0	\$69,000
2	\$69,000	\$0	\$69,000
3	\$69,000	\$0	\$69,000
4	\$69,000	\$0	\$69,000
5	\$69,000	\$0	\$69,000
6	\$0	\$0	\$0
7	\$0	\$0	\$0
8	\$0	\$0	\$0
9	\$0	\$0	\$0
10	\$0	\$0	\$0
11	\$0	\$0	\$0
12	\$0	\$0	\$0
13	\$0	\$0	\$0
14	\$0	\$0	\$0
15	\$0	\$0	\$0
Total	\$345,000	\$0	\$345,000

CITY OF GARDEN CITY CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

GARDEN CITY SCHOOL DISTRICT (USD 457) PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$66,328	\$294,792	\$0	\$361,120
2	\$67,655	\$595,480	\$0	\$663,135
3	\$69,008	\$902,181	\$0	\$971,189
4	\$70,388	\$1,215,017	\$0	\$1,285,405
5	\$71,796	\$1,534,109	\$0	\$1,605,905
6	\$73,232	\$1,564,792	\$0	\$1,638,023
7	\$74,696	\$1,596,087	\$0	\$1,670,784
8	\$76,190	\$1,628,009	\$0	\$1,704,199
9	\$77,714	\$1,660,569	\$0	\$1,738,283
10	\$79,268	\$1,693,781	\$0	\$1,773,049
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$726,275	\$12,684,818	\$0	\$13,411,093

GARDEN CITY SCHOOL DISTRICT (USD 457) PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$2,025	\$9,000	\$0	\$11,025
2	\$2,066	\$18,180	\$0	\$20,246
3	\$2,107	\$27,544	\$0	\$29,650
4	\$2,149	\$37,094	\$0	\$39,243
5	\$2,192	\$46,836	\$0	\$49,028
6	\$2,236	\$47,773	\$0	\$50,009
7	\$2,280	\$48,729	\$0	\$51,009
8	\$2,326	\$49,703	\$0	\$52,029
9	\$2,373	\$50,697	\$0	\$53,070
10	\$2,420	\$51,711	\$0	\$54,131
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$22,173	\$387,268	\$0	\$409,441

STATE OF KANSAS PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE				
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL	
1	\$1,300,000	\$0	\$1,300,000	
2	\$1,300,000	\$0	\$1,300,000	
3	\$1,300,000	\$0	\$1,300,000	
4	\$1,300,000	\$0	\$1,300,000	
5	\$1,300,000	\$0	\$1,300,000	
6	\$0	\$0	\$0	
7	\$0	\$0	\$0	
8	\$0	\$0	\$0	
9	\$0	\$0	\$0	
10	\$0	\$0	\$0	
11	\$0	\$0	\$0	
12	\$0	\$0	\$0	
13	\$0	\$0	\$0	
14	\$0	\$0	\$0	
15	\$0	\$0	\$0	
Total	\$6,500,000	\$0	\$6,500,000	

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

GARDEN CITY COMMUNITY COLLEGE PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$34,123	\$151,656	\$0	\$185,779
2	\$34,805	\$306,345	\$0	\$341,150
3	\$35,501	\$464,128	\$0	\$499,629
4	\$36,211	\$625,067	\$0	\$661,278
5	\$36,935	\$789,224	\$0	\$826,159
6	\$37,674	\$805,008	\$0	\$842,683
7	\$38,428	\$821,109	\$0	\$859,536
8	\$39,196	\$837,531	\$0	\$876,727
9	\$39,980	\$854,281	\$0	\$894,261
10	\$40,780	\$871,367	\$0	\$912,147
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$373,633	\$6,525,716	\$0	\$6,899,349

GARDEN CITY COMMUNITY COLLEGE PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

AFFIDAVIT OF PUBLICATION

Garden City Telegram

1807 E Mary St. #7, Garden City, KS 67846

(620) 504-9885

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Jul 23, 2026

Notice ID: whTCmj2eLabJYds0RifG

Notice Name: EDX Hearing - Empirical

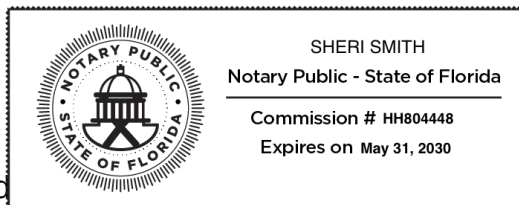
Publication Fee: \$29.92

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward



Signed or attested before me on this: 07/23/2026

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING

To all persons concerned:
You are hereby notified that a public hearing regarding the application for tax abatement filed by Empirical Foods, Inc. will be heard by the Board of County Commissioners of Finney County, Kansas, at 8:50 a.m., on the 3rd day of August 2026, in the Commission Chambers located in the Finney County Administration Room, 2nd Floor, 311 North 9th Street, Garden City, Kansas, 67846. The purpose of the hearing is to receive comments from the public and affected taxing entities as to the advisability of granting the application for the abatement.

Board of County
Commissioners of
Finney County, Kansas
Published in Garden City
Telegram July 23, 2026.
4739600

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>John Cole</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: USD 457 BOE 1205 FLEMING ST. GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Sarah C. Stanger</i> C. Date of Delivery 7-20-26	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9054		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

EMPIRICAL
 MAILINGS X3
 EDX HEARING
 AUG 3

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>Andrew C. Stanger</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: GCCC BOARD OF TRUSTEES 801 CAMPUS DR. GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Andrew C. Stanger</i> C. Date of Delivery 7/20/26	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9061		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>Scott Allen</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: CITY OF GARDEN CITY COMMISSION 40 MATT ALLEN 301 N. 8TH GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Scott Allen</i> C. Date of Delivery 7-20-26	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9047		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt



FINNEY COUNTY
KANSAS

City Commission - City of Garden City and
Matt Allen, City Manager
301 N. 8th St.
Garden City, KS 67846

July 17, 2026

RE: Notice of Public Hearing – Proposed Economic Development Property Tax Exemption

Dear Mr. Allen & City Commission Members,

Notice is hereby provided that the Board of County Commissioners of Finney County, Kansas, will conduct a public hearing to consider granting an economic development ad valorem tax exemption.

Applicant: Empirical Foods, Inc.
Project Property: 110 S Jennie Barker Rd., Garden City
CAMA: 028-275-22-0-00-01-011.02-0

The hearing will be held on **Monday, August 3, 2026 at 8:50 a.m.** at the Finney County Administrative Center Commission Chambers, 311 N. 9th Street, Garden City, Kansas 67846. The Board of County Commissioners will hear comments from interested persons and affected taxing entities as to the advisability of granting the application for the abatement.

Sincerely,

Dori J. Munyan
Finney County Clerk

Enclosures: Draft Resolution, Notice of Hearing

CLERK AND ELECTION OFFICE

Dori J. Munyan, CPM, County Clerk and Election Officer
dmunyan@finneycounty.org

T. (620) 260-2530
F. (620) 272-3890



FINNEY COUNTY
KANSAS

CLERK AND ELECTION OFFICE

Dori J. Munyan, CPM, **County Clerk and Election Officer**
dmunyan@finneycounty.org

T. (620) 260-2530
F. (620) 272-3890

Garden City Community College Board of Trustees and
Dr. Ryan Ruda, President
Garden City Community College
801 Campus Drive
Garden City, Kansas 67846

July 17, 2026

RE: Notice of Public Hearing – Proposed Economic Development Property Tax Exemption

Dear Dr. Ruda & Board of Trustees,

Notice is hereby provided that the Board of County Commissioners of Finney County, Kansas, will conduct a public hearing to consider granting an economic development ad valorem tax exemption.

Applicant: Empirical Foods, Inc.
Project Property: 110 S Jennie Barker Rd., Garden City
CAMA: 028-275-22-0-00-01-011.02-0

The hearing will be held on **Monday, August 3, 2026 at 8:50 a.m.** at the Finney County Administrative Center Commission Chambers, 311 N. 9th Street, Garden City, Kansas 67846. The Board of County Commissioners will hear comments from interested persons and affected taxing entities as to the advisability of granting the application for the abatement.

Sincerely,

Dori J. Munyan
Finney County Clerk

Enclosures: Draft Resolution, Notice of Hearing



FINNEY COUNTY
KANSAS

USD 457 Board of Education and
Josh Guymon, Superintendent
Garden City Public Schools
1205 Fleming St.
Garden City, KS 67846

July 17, 2026

RE: Notice of Public Hearing – Proposed Economic Development Property Tax Exemption

Dear Mr. Guymon & Board of Education Members,

Notice is hereby provided that the Board of County Commissioners of Finney County, Kansas, will conduct a public hearing to consider granting an economic development ad valorem tax exemption.

Applicant: Empirical Foods, Inc.
Project Property: 110 S Jennie Barker Rd., Garden City
CAMA: 028-275-22-0-00-01-011.02-0

The hearing will be held on **Monday, August 3, 2026 at 8:50 a.m.** at the Finney County Administrative Center Commission Chambers, 311 N. 9th Street, Garden City, Kansas 67846. The Board of County Commissioners will hear comments from interested persons and affected taxing entities as to the advisability of granting the application for the abatement.

Sincerely,

Dori J. Munyan
Finney County Clerk

Enclosures: Draft Resolution, Notice of Hearing

CLERK AND ELECTION OFFICE

Dori J. Munyan, CPM, County Clerk and Election Officer
dmunyan@finneycounty.org

T. (620) 260-2530
F. (620) 272-3890

Resolution No. 28-2026

WHEREAS, on June 25, 2020, the Board of County Commissioners of Finney County, Kansas, ("Board") tentatively approved the application of Empirical Foods, Inc. for an *ad valorem* tax exemption for real property of Empirical Foods, Inc.

AND WHEREAS, on June 19, 2023, the Board of County Commissioners of Finney County, Kansas, ("Board") approved an extension to June 25, 2020, tentative approval of the application of Empirical Foods, Inc. for an *ad valorem* tax exemption for real property of Empirical Foods.

AND WHEREAS, pursuant to State law, notice of a public hearing to be held on August 3, 2026 at 8:50 am CDT, in the Commissioner Chambers of the Finney County Administrative Center, 311 N. 9th St, Garden City, Kansas was published in The Garden City Telegram on July 23, 2026, more than seven days prior to the said hearing.

AND WHEREAS, the said public hearing was held before the Board as scheduled.

AND WHEREAS, the Board has examined the application submitted by Empirical Foods, Inc. and heard the testimony of Empirical Foods, Inc. and the public.

AND WHEREAS, after consideration of the application, the Board has adopted the following findings of fact:

1. That the Property will be used exclusively for the purposes specified in Article 11, Section 13 of the Kansas Constitution;
2. That the Property was not relocated as contemplated at K.S.A. 79-251(c)(2);
3. That the Property will promote, stimulate, and develop the general economic welfare and property of Finney County and its environs, including the region and the State and that the purchase of the Property and its use in the operations of Empirical Foods, Inc. has created new jobs in Finney County;
4. That the application, as amended, ("Proposal") and its consideration by the Board does not deviate from the established uniform policy of the Board ("Policy"); and the Proposal is in the best interest of Finney County;
 - a. Under the Policy, Empirical Foods, Inc. is entitled to a ten-year property exemption for each tax year beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;
 - b. Under the Proposal, Empirical Foods, Inc. will receive a ten-year property tax exemption beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;

5. That the Finney County Clerk has given or caused to be given notice of the hearing as required by K.S.A. 79-251(b);
6. That the cost-benefit analysis required by K.S.A. 79-251(a)(1) has been prepared and reviewed;
7. That the application is complete, and the Finney County Clerk and the Finney County Appraiser shall, in coordination with Empirical Foods, Inc., take all such action as may be necessary or advisable to complete the formal granting of the exemption and the approval thereof by the State Board of Tax Appeals;
8. That a listing of the Property to be exempt is referred to in the application, is all real property and is described and set forth in more detail on the attached Exhibit "A" attached hereto;
9. That Empirical Foods, Inc. stipulates that the value of the property described in Paragraph 8 above is \$55,782,560 as of 2026.

BE IT THEREFORE RESOLVED BY THE BOARD THAT the Property be and the same is hereby exempted from ad valorem taxation as set forth above and as shall be further set forth in a written Agreement pursuant to K.S.A. 12-147, the terms of which shall not be in contravention of this Resolution or the laws of the State of Kansas.

BE IT FURTHER RESOLVED BY THE BOARD THAT the Chairman of the Board and the Finney County Clerk be and the same are hereby authorized and directed to execute the Agreement on behalf of the Board.

This Resolution shall take effect upon its publication in the Garden City Telegram, the official county newspaper.

PASSED AND APPROVED BY THE BOARD on this ____ day of _____, 2026

**BOARD OF COUNTY
COMMISSIONERS OF FINNEY
COUNTY, KANSAS**

Vicki Germann, Chair

Attest:

DORI MUNYAN, County Clerk



Parcel ID: 028-275-22-0-00-01-011.02-0

FICAMA Expanded Appraisal Card

Quick Ref: R303609



Tax Year: 2026

Run Date: 7/29/2026 9:47:16 AM

OWNER NAME AND MAILING ADDRESS

EMPIRICAL FOODS INC

891 Two Rivers DR

Dakota Dunes, SD 97049-5391

PROPERTY SITUS ADDRESS

110 S Jennie Barker RD

Garden City, KS 67846

108 S Jennie Barker RD

LAND BASED CLASSIFICATION SYSTEM

Function: 3111 Meat products r **Sfx:**
Activity: 3110 Primarily plant or factory-type
Ownership: 1100 Private-fee simple
Site: 6000 Developed site - with building

GENERAL PROPERTY INFORMATION

Prop Class: C Commercial & Industrial - C
Property Type: C-Commercial & Industrial
Living Units: 1
Zoning:
Multi-Zoning: N **Non-Conforming:** N
Neighborhood: 384.2 384.2 new for 2016
Economic Adj. Factor:
Map / Routing: 275 /
School District:
Legacy ID:
Investment Class:
Tax Unit Group: 001-001 21 CITY

TRACT DESCRIPTION

Empirical Industrial Park, S22, T24, R32W,
BLOCK 01, Lot 01, ACRES 55.58



Image Date: 12/29/2022

PROPERTY FACTORS

Topography: Level - 1
Utilities: Septic - 6, Public Water - 3
Access: Paved Road - 1
Fronting: Private Road - 9
Location: Commercial/Industrial Park - 7
Parking Type: Off Street - 1
Parking Quantity: Adequate - 2
Parking Proximity: On Site - 3
Parking Covered:
Parking Uncovered:

INSPECTION HISTORY

Date	Time	Code	Reason	Appraiser	Contact	Code
12/28/2021	4:17 PM	1	P	043	David - General Contractor	5
12/02/2020	3:24 PM	5	SpltCmbtn	043		
08/18/2020	10:43 AM	5	SpltCmbtn	043		

SALES INFORMATION

Date	Type	Sale Amount	Src	Validity	Inst Type	COV	Sale Ref
10/29/2019	2	6,550,000	8	1	Warranty Deed - 1	024424	340 780
08/09/2012	1	1,500,000	2	2	Warranty Deed - 1	019168	0306 0027
02/14/2011	1	1,500,000	8	2	Warranty Deed - 1	018382	0299 0160

BUILDING PERMITS

Number	Amount	Type	Issue Date	Status	% Comp
SP26-000021		Sign	05/06/2026	C	100
RR25-002330	100,000	Electrical	12/01/2025	C	100
FP24-000107	450,076	Fence - Commercial	08/12/2024	C	100

RECENT APPEAL HISTORY

Tax Year	Hearing Date	Appeal Level	Case Number	Status	Final Action	Results Code	Hearing Value
2023	03/28/2023	INF	INF-2652-2023	C	A	O5	27,639,210
2017	01/16/2018	PUPinf1	PUPinf1-855-2	C	A	CC	1,089,270
2016	01/11/2017	PUPinf1	PUPinf1-724-2	C	A	L4, L5	1,058,270

2026 APPRAISED VALUE

Cls	Land	Building	Total
C	1,692,900	55,782,560	57,475,460

2025 APPRAISED VALUE

Cls	Land	Building	Total
C	1,692,900	50,021,790	51,714,690

Total	1,692,900	55,782,560	57,475,460	Total	1,692,900	50,021,790	51,714,690
-------	-----------	------------	------------	-------	-----------	------------	------------

PARCEL COMMENTS

GenLink: 028-275-22-0-00-01-011.01-0-, 028-275-22-0-00-01-011.03-0-, 028-275-22-0-00-01-011.04-0-, 028-275-22-0-00-01-011.04-0-, 028-275-22-0-00-01-011.03-0-, 028-275-22-0-00-01-010.02-0-, 028-275-21-0-00-00-004.03-0-; **GenCom:** 2018 TU CNG FROM 090 TO 001 PER ORD 2762-2017; **Prop-Com:** 12/2/2020 Combo with 275-21-0-00-00-004.03-0. 1/24/2020 Combo with 011.03 & 011.04 & 010.02. 2/13/2013 Split to 011.03 & 011.04. 6/14/2011 Split from 011.01.

MISCELLANEOUS IMPROVEMENT VALUES

Class	Value	Reason Code
C	3,114,760	TNK
C	1,319,700	OTH

NEW CONSTRUCTION

Class	Value	Reason Code
-------	-------	-------------

MARKET LAND INFORMATION

Size	Type	Link	AC/SF	Eff FF	Depth	D-Fact	Inf1	Fact1	Inf2	Fact2	OVRD	Rsn	Cls	Model	Base Size	Base Val	Inc Val	Dec Val	\$/Unit	Value Est
Acre	1-Primary Site - 1		55.93											28	1.00	45,000.000	000,000.00	30,000.00	30,268	1,692,900

Total Market Land Value 1,692,900

GENERAL BUILDING INFORMATION										APARTMENT DATA								CALCULATED VALUES					
Situs: 110 S Jennie Barker RD Garden City, KS 67846										1	2	3	4	5	6	7	8	Cost Land:	1,692,900				
LBCS Structure Code: 2735-Office/warehouse										Units:								Cost Building:	51,348,100				
Bldg No. & Name: 1 Empirical - Security Bldg										BR Type:								Cost Total:	53,041,000				
Identical Units: 1 No. of Units:										Baths:								Ag Use Land:	0				
Total Bldg Area: 6,300 Unit Type:																		Ag Buildings:	0				
MS Mult: MS Zip:																		Misc. Buildings:	4,434,460				
IMPROVEMENT COST SUMMARY										FINAL VALUES								Manufactured Homes:	0				
Building RCN: 1,209,390										Value Method: COST								Income Value:	224,600				
Mkt Adj: 100 Eco Adj:										Land Value: 1,692,900								Market Value:	0				
Building Value: 799,250										Building Value: 55,782,560								MRA Value:	0				
Other Improvement RCN: 5,888,490										Final Value: 57,475,460								New Construction:	0				
Other Improvement Value: 4,144,560										Prior Value:								Indexed Value:	52,231,840				

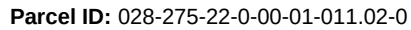
BUILDING COMMENTS

Comp-Com: No. 3 They pulled off the existing exterior walls (916) and replace with the metal/insulation/metal.

COMMERCIAL BUILDING SECTIONS & BASEMENTS																						
Sec	Occupancy	MSCIs	Rank	Yr Blt	Eff Yr	Levels	Stories	Area	Perim	Hgt	Phys	Func	Econ	OVR %	Rsn	Inc Use	Net Area	Cls	% Comp	RCN	% Gd	Value
1	344-Office Building	S	2.00	2014		01 / 01		5,000	300	18	3	3				053				928,954	64	594,530
2	344-Office Building	S	2.00	2020		01 / 01		1,300	102	18	3	3				053				280,435	73	204,720
703	344-Office Building	C	2.00			1		713	122	12												

OTHER BUILDING IMPROVEMENTS																						
No.	Link	Occupancy	MSCIs	Rank	Qty	Yr Blt	Eff Yr	Area	Perim	Hgt	Dimensions	Stories	Phys	Func	Econ	OVR%	Rsn	Cls	% Comp	RCN	%Gd	Value
1		163-Site Improvements	W	2.00	1	2015		10		8	14 X 16	1.00	3	3						2,437	48	1,170
2		163-Site Improvements	W	2.00	1	2015		10		8	14 X 16	1.00	3	3						2,437	48	1,170
3		163-Site Improvements	W	2.00	1	2021		10		8	135 X 38	1.00	3	3						45,275	66	29,880
4		163-Site Improvements	W	2.00	1	2022		10		8		1.00	3	3						5,519,636	70	3,863,750
5		163-Site Improvements	P	2.00	1	2022		10		8		1.00	3	3						318,702	78	248,590

COMMERCIAL BUILDING SECTION COMPONENTS										OTHER BUILDING IMPROVEMENT COMPONENTS									
Sec	Code	Units	Pct	Size	Other	Rank	Year			No.	Code	Units	Pct	Size	Other	Rank	Year		
1	612-Warmed and Cooled Air		100							1	8356-Paving. Concrete with Base (hea	224							
1	763-Mezzanines-Storage	1,250								2	8356-Paving. Concrete with Base (hea	224							
1	865-PE.-Metal Sandwich Panels		100				2020			3	8356-Paving. Concrete with Base (hea	4,682							
1	8002-Porch, Open Slab	6,600					2024			4	8356-Paving. Concrete with Base (hea	570,800							
1	8011-Porch, Raised Enclosed, Solid W	112					2020			5	6605063-Outdoor Floodlight, High Pres	116							
2	612-Warmed and Cooled Air		100							5	6605071-Outdoor Lighting Pole, Steel	45			29				
2	865-PE.-Metal Sandwich Panels		100																
2	8002-Porch, Open Slab	800					2021												
2	8002-Porch, Open Slab	650					2024												



Quick Ref: R303609



028-275-22-0-00-01-011.020
R303609 1/21/2025 MSC

01-011.020

21/2025 MSC

Total Basement Area 713.0sf

Open Slab Porch 6600.0sf

Office (Low Rise) 5000.0sf

Mezzanine-Storage 1250.0sf

Office (Low Rise) 1300.0sf

Open Slab Porch 800.0sf

Open Slab Porch 650.0sf

Concrete Paving 4682.0sf

Encl Prch/Solid Wall 112.0sf

GENERAL BUILDING INFORMATION				APARTMENT DATA								CALCULATED VALUES							
Situs: 110 S Jennie Barker RD Garden City, KS 67846												Cost Land:				1,692,900			
LBCS Structure Code: 2731-Warehouse, prefab												Cost Building:				51,348,100			
Bldg No. & Name: 2 Empirical - Maintenance Building				Units:								Cost Total:				53,041,000			
Identical Units: 1 No. of Units:				BR Type:								Ag Use Land:				0			
Total Bldg Area: 60,000 Unit Type:				Baths:								Ag Buildings:				0			
MS Mult:												Misc. Buildings:				4,434,460			
												Manufactured Homes:				0			
												Income Value:				224,600			
												Market Value:				0			
												MRA Value:				0			
												New Construction:				0			
												Indexed Value:				52,231,840			
IMPROVEMENT COST SUMMARY																FINAL VALUES			
Building RCN:				4,024,640				Value Method:				COST							
Mkt Adj: 100 Eco Adj:								Land Value:				1,692,900							
Building Value:				3,380,700				Building Value:				55,782,560							
Other Improvement RCN:				348,390				Final Value:				57,475,460							
Other Improvement Value:				246,190				Prior Value:											
BUILDING COMMENTS																			

COMMERCIAL BUILDING SECTIONS & BASEMENTS																								
Sec	Occupancy		MSCIs	Rank	Yr Blt	Eff Yr	Levels	Stories	Area	Perim	Hgt	Phys	Func	Econ	OVR %	Rsn	Inc Use	Net Area	Cls	% Comp	RCN	% Gd	Value	
1	406-Storage Warehouse		S	2.00	2021		01 / 01		60,000	1,000	24	3	3								4,024,637	84	3,380,700	

OTHER BUILDING IMPROVEMENTS																								
No.	Link	Occupancy		MSCIs	Rank	Qty	Yr Blt	Eff Yr	Area	Perim	Hgt	Dimensions		Stories	Phys	Func	Econ	OVR%	Rsn	Cls	% Comp	RCN	%Gd	Value
1		163-Site Improvements		W	2.00	1	2021		10		8			1.00	3	3						90,318	66	59,610
2		163-Site Improvements		W	2.00	1	2022		10		8	220 X 20		1.00	3	3						42,548	70	29,780
3		163-Site Improvements		W	2.00	1	2022		10		8	220 X 40		1.00	3	3						85,096	70	59,570
4		163-Site Improvements		W	2.00	1	2023		10		8	300 X 40		1.00	3	3						116,040	74	85,870
5		163-Site Improvements		W	2.00	1	2024		10		8			1.00	3	3						14,386	79	11,360

COMMERCIAL BUILDING SECTION COMPONENTS									OTHER BUILDING IMPROVEMENT COMPONENTS								
Sec	Code	Units	Pct	Size	Other	Rank	Year	No.	Code	Units	Pct	Size	Other	Rank	Year		
1	606-Space Heater		100					1	8356-Paving. Concrete with Base (heav	9,340							
1	683-Wet Sprinklers		100					2	8356-Paving. Concrete with Base (heav	4,400							
1	865-PE.-Metal Sandwich Panels		100					3	8356-Paving. Concrete with Base (heav	8,800							
1	8625-Craneway, Bridge-2 ton	150					2022	4	8356-Paving. Concrete with Base (heav	12,000							
1	8625-Craneway, Bridge-2 ton	150					2022	5	6604001-Chain Link Fence, Galvanize	540			8				
1	8625-Craneway, Bridge-2 ton	56					2022										



Parcel ID: 028-275-22-0-00-01-011.02-0

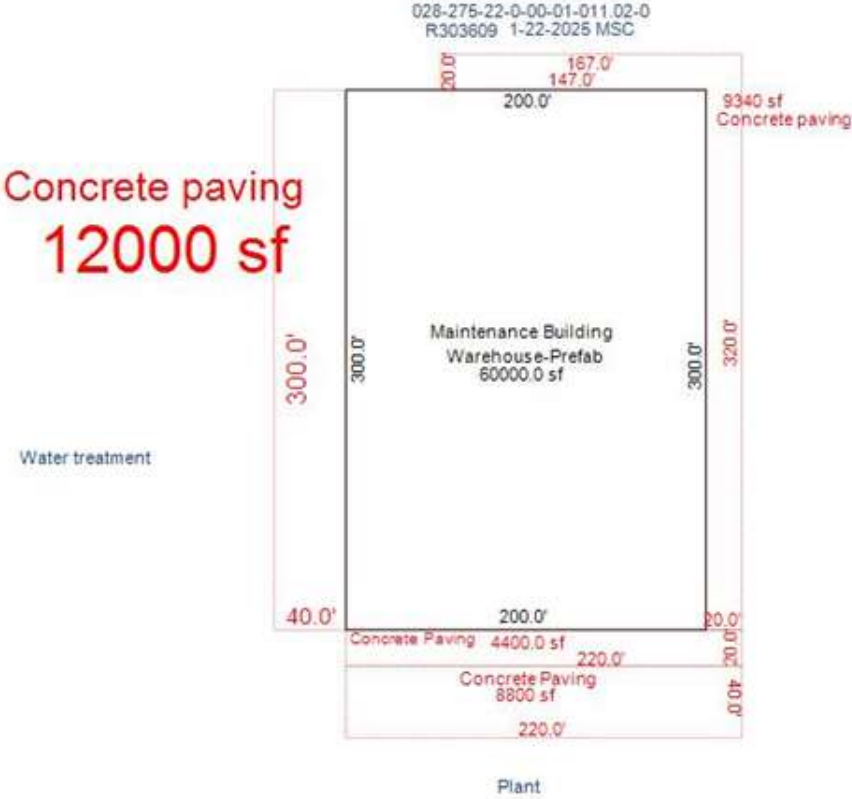
FICAMA Expanded Appraisal Card

Quick Ref: R303609



Tax Year: 2026 Run Date: 7/29/2026 9:47:16 AM

Situs: 110 S Jennie Barker RD Garden City, KS 67846



GENERAL BUILDING INFORMATION				APARTMENT DATA								CALCULATED VALUES							
Situs: 110 S Jennie Barker RD Garden City, KS 67846												Cost Land:				1,692,900			
LBCS Structure Code: 2730-Warehouse structure												Cost Building:				51,348,100			
Bldg No. & Name: 3 Water Treatment Facility				Units:								Cost Total:				53,041,000			
Identical Units: 1 No. of Units:				BR Type:								Ag Use Land:				0			
Total Bldg Area: 20,632 Unit Type:				Baths:								Ag Buildings:				0			
MS Mult: MS Zip:												Misc. Buildings:				4,434,460			
												Manufactured Homes:				0			
												Income Value:				224,600			
												Market Value:				0			
												MRA Value:				0			
												New Construction:				0			
												Indexed Value:				52,231,840			
IMPROVEMENT COST SUMMARY																FINAL VALUES			
Building RCN:				1,753,900				Value Method:				COST							
Mkt Adj: 100 Eco Adj:								Land Value:				1,692,900							
Building Value:				1,245,270				Building Value:				55,782,560							
Other Improvement RCN:				144,210				Final Value:				57,475,460							
Other Improvement Value:				97,390				Prior Value:											
BUILDING COMMENTS																			

COMMERCIAL BUILDING SECTIONS & BASEMENTS																								
Sec	Occupancy		MSCIs	Rank	Yr Blt	Eff Yr	Levels	Stories	Area	Perim	Hgt	Phys	Func	Econ	OVR %	Rsn	Inc Use	Net Area	Cls	% Comp	RCN % Gd		Value	
1	406-Storage Warehouse		C	2.00	2021		01 / 01		19,096	556	42	3	3									1,605,449	71	1,139,870
2	406-Storage Warehouse		C	2.00	2021		01 / 01		1,536	128	33	3	3									148,454	71	105,400

OTHER BUILDING IMPROVEMENTS																								
No.	Link	Occupancy		MSCIs	Rank	Qty	Yr Blt	Eff Yr	Area	Perim	Hgt	Dimensions		Stories	Phys	Func	Econ	OVR%	Rsn	Cls	% Comp	RCN	%Gd	Value
1		163-Site Improvements		W	2.00	1	2021		10		8					1.00	3	3				88,896	66	58,670
2		163-Site Improvements		W	2.00	1	2022		10		8	143 X 40				1.00	3	3				55,312	70	38,720

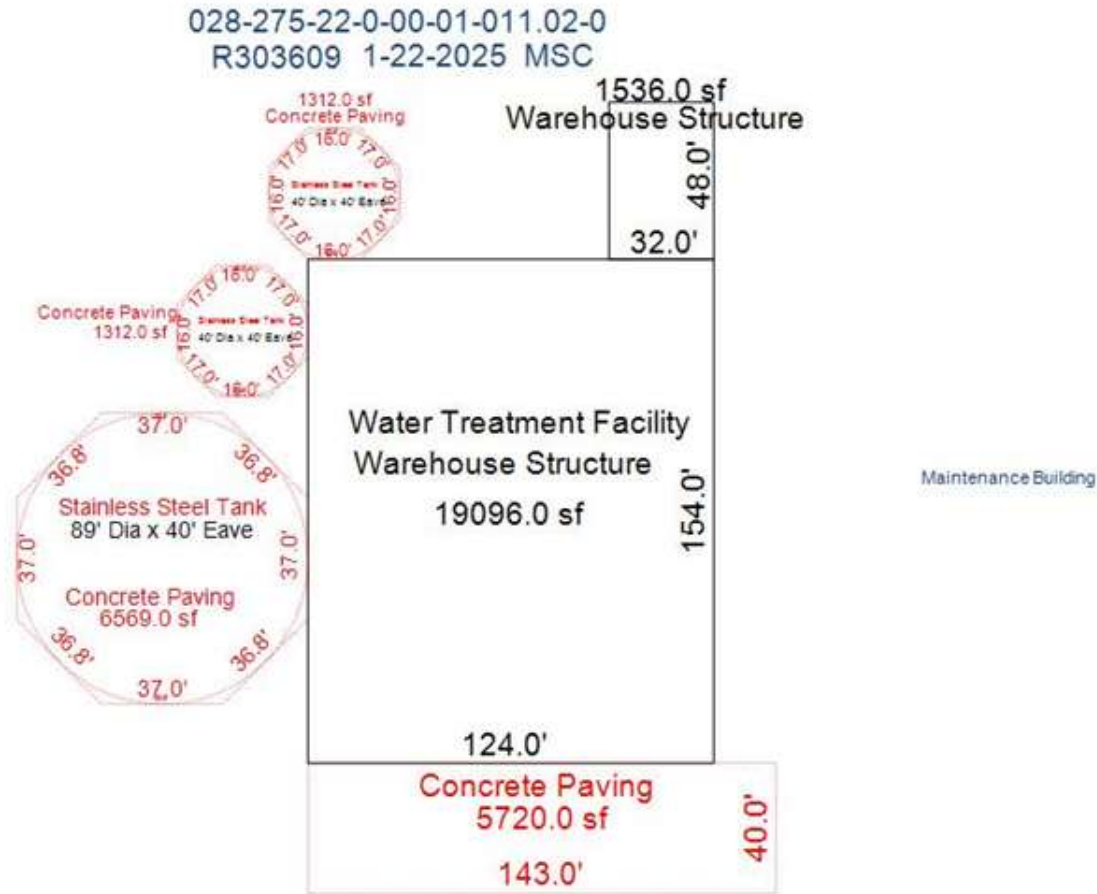
COMMERCIAL BUILDING SECTION COMPONENTS									OTHER BUILDING IMPROVEMENT COMPONENTS								
Sec	Code	Units	Pct	Size	Other	Rank	Year		No.	Code	Units	Pct	Size	Other	Rank	Year	
1	612-Warmed and Cooled Air	570							1	8356-Paving. Concrete with Base (heav	6,569						
1	649-No HVAC								1	8356-Paving. Concrete with Base (heav	1,312						
1	817-Concrete, Precast Panels		100						1	8356-Paving. Concrete with Base (heav	1,312						
2	649-No HVAC								2	8356-Paving. Concrete with Base (heav	5,720						
2	683-Wet Sprinklers		100														
2	817-Concrete, Precast Panels		100														
2	8011-Porch, Raised Enclosed, Solid W	64															



Parcel ID: 028-275-22-0-00-01-011.02-0



Situs: 110 S Jennie Barker RD Garden City, KS 67846



GENERAL BUILDING INFORMATION				APARTMENT DATA								CALCULATED VALUES				
Situs: 110 S Jennie Barker RD Garden City, KS 67846												Cost Land:				1,692,900
LBCS Structure Code: 2600-Industrial buildings and structures												Cost Building:				51,348,100
Bldg No. & Name: 4 Empirical Food Beef Plant												Cost Total:				53,041,000
Identical Units: 1 No. of Units: 1												Ag Use Land:				0
Total Bldg Area: 197,200 Unit Type:												Ag Buildings:				0
MS Mult: MS Zip:												Misc. Buildings:				4,434,460
												Manufactured Homes:				0
												Income Value:				224,600
												Market Value:				0
												MRA Value:				0
												New Construction:				0
												Indexed Value:				52,231,840
IMPROVEMENT COST SUMMARY				FINAL VALUES												
Building RCN: 48,506,080				Value Method: COST												
Mkt Adj: 100 Eco Adj:				Land Value: 1,692,900												
Building Value: 40,238,550				Building Value: 55,782,560												
Other Improvement RCN: 1,186,780				Final Value: 57,475,460												
Other Improvement Value: 918,730				Prior Value:												

BUILDING COMMENTS

Comp-Com: No. 1 Train loadout has nothing; Comp-Com: No. 17 Done 1-17-2025; Comp-Com: No. 22 Done 1-17-2025

COMMERCIAL BUILDING SECTIONS & BASEMENTS																						
Sec	Occupancy	MSCIs	Rank	Yr Blt	Eff Yr	Levels	Stories	Area	Perim	Hgt	Phys	Func	Econ	OVR %	Rsn	Inc Use	Net Area	Cls	% Comp	RCN	% Gd	Value
1	495-Industrials, Heavy Mftg.	B	2.00	2020		01 / 01		85,800	2,040	28	3	3								25,327,164	82	20,768,270
701	495-Industrials, Heavy Mftg.	B	2.00			1		55,902	1,190	28												
2	495-Industrials, Heavy Mftg.	B	2.00	2021		02 / 02		69,650	1,500	28	3	3								14,575,111	84	12,243,090
3	495-Industrials, Heavy Mftg.	B	2.00	2021		03 / 03		41,750	1,050	28	3	3								8,603,800	84	7,227,190

OTHER BUILDING IMPROVEMENTS																						
No.	Link	Occupancy	MSCIs	Rank	Qty	Yr Blt	Eff Yr	Area	Perim	Hgt	Dimensions	Stories	Phys	Func	Econ	OVR%	Rsn	Cls	% Comp	RCN	%Gd	Value
1		163-Site Improvements	W	2.00	1	2023		10		8				1.00	3	3				376,647	74	278,720
2		163-Site Improvements	W	2.00	1	2024		10		8				1.00	3	3				636,605	79	502,920
3		163-Site Improvements	W	2.00	1	2024		10		8				1.00	3	3				173,527	79	137,090

COMMERCIAL BUILDING SECTION COMPONENTS								OTHER BUILDING IMPROVEMENT COMPONENTS							
Sec	Code	Units	Pct	Size	Other	Rank	Year	No.	Code	Units	Pct	Size	Other	Rank	Year
1	625-Refrigerated Cooling, Pack	79,300						1	8356-Paving. Concrete with Base (heav	38,950					
1	651-Passenger #	1			2			2	8356-Paving. Concrete with Base (heav	65,833					
1	652-Freight Power #	1			3			3	6604001-Chain Link Fence, Galvanized	7,884			8		
1	683-Wet Sprinklers	15,979					2022								
1	817-Concrete, Precast Panels		100												
1	8625-Craneway, Bridge-2 ton	160					2022								
1	8625-Craneway, Bridge-2 ton	160					2022								
1	8625-Craneway, Bridge-2 ton	80					2022								
1	8625-Craneway, Bridge-2 ton	80					2022								
1	8625-Craneway, Bridge-2 ton	30					2022								
1	8625-Craneway, Bridge-2 ton	30					2022								267



Parcel ID: 028-275-22-0-00-01-011.02-0

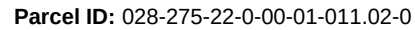
FICAMA Expanded Appraisal Card

Quick Ref: R303609



Tax Year: 2026 Run Date: 7/29/2026 9:47:16 AM

Sec	Code	Units	Pct	Size	Other	Rank	Year
	3612-Warmed and Cooled Air	22,986					
	3625-Refrigerated Cooling, Pack	32,916					
	3683-Wet Sprinklers	12,444					2022
2	612-Warmed and Cooled Air	38,443					
2	625-Refrigerated Cooling, Pack	31,207					
2	683-Wet Sprinklers	22,696					2022
2	759-Mezzanines	2,250					
2	817-Concrete, Precast Panels		100				
3	612-Warmed and Cooled Air	8,700					
3	625-Refrigerated Cooling, Pack	33,050					
3	683-Wet Sprinklers	3,784					2022
3	817-Concrete, Precast Panels		100				



Quick Ref: R303609

Tax Year: 2026

Run Date: 7/29/2026 9:47:16 AM

028-275-22-0-00-01-011.02.0
R303609 1-21-2025 MSC

Basement 53750.0 sf
First Floor 85800.0 sf
Second Floor 69650.0 sf
Third Floor 41750.0 sf

Open to Below 7000.0 sf

Open Area Below to Bsmt 1800.0 sf

Open Area Below to Bsmt 7400 sf

Open Area Below to Bsmt 10200.0 sf

Concrete paving 38950.8 sf

Tank Farm - PP

Tank Alcove

Tank - PP

Concrete Paving 65832.5 sf

GENERAL BUILDING INFORMATION										APARTMENT DATA								CALCULATED VALUES					
Situs: 110 S Jennie Barker RD Garden City, KS 67846										1	2	3	4	5	6	7	8	Cost Land:	1,692,900				
LBCS Structure Code: 2600-Industrial buildings and structures										Units:								Cost Building:	51,348,100				
Bldg No. & Name: 5 Train Shelter										BR Type:								Cost Total:	53,041,000				
Identical Units: 1 No. of Units:										Baths:								Ag Use Land:	0				
Total Bldg Area: 3,220 Unit Type:																		Ag Buildings:	0				
MS Mult: MS Zip:																		Misc. Buildings:	4,434,460				
IMPROVEMENT COST SUMMARY										FINAL VALUES								Manufactured Homes:	0				
Building RCN: 232,260										Value Method: COST								Income Value:	224,600				
Mkt Adj: 100 Eco Adj:										Land Value: 1,692,900								Market Value:	0				
Building Value: 209,030										Building Value: 55,782,560								MRA Value:	0				
Other Improvement RCN: 86,620										Final Value: 57,475,460								New Construction:	0				
Other Improvement Value: 68,430										Prior Value:								Indexed Value:	52,231,840				

BUILDING COMMENTS

Oth-Com: Tunnel?; Oth-Com: 53x130

SKETCH VECTORS

COMMERCIAL BUILDING SECTIONS & BASEMENTS																						
Sec	Occupancy	MSCIs	Rank	Yr Blt	Eff Yr	Levels	Stories	Area	Perim	Hgt	Phys	Func	Econ	OVR %	Rsn	Inc Use	Net Area	Cls	% Comp	RCN	% Gd	Value
1	454-Shell, Industrial	S	2.00	2024		01 / 01		3,220	286	36	3	3								232,259	90	209,030

OTHER BUILDING IMPROVEMENTS																						
No.	Link	Occupancy	MSCIs	Rank	Qty	Yr Blt	Eff Yr	Area	Perim	Hgt	Dimensions	Stories	Phys	Func	Econ	OVR%	Rsn	Cls	% Comp	RCN	%Gd	Value
1		163-Site Improvements	W	2.00	1	2024		10		8	94 X 22	1.00	3	3						19,998	79	15,800
2		163-Site Improvements	W	2.00	1	2024		10		8		1.00	3	3						66,626	79	52,630

COMMERCIAL BUILDING SECTION COMPONENTS												OTHER BUILDING IMPROVEMENT COMPONENTS											
Sec	Code		Units	Pct	Size	Other	Rank	Year				No.	Code		Units	Pct	Size	Other	Rank	Year			
1	649-No HVAC											1	8356-Paving. Concrete with Base (hea		2,068								
1	916-Single -Metal on Steel Frame			100								2	8356-Paving. Concrete with Base (hea		6,890								



Parcel ID: 028-275-22-0-00-01-011.02-0

FICAMA Expanded Appraisal Card

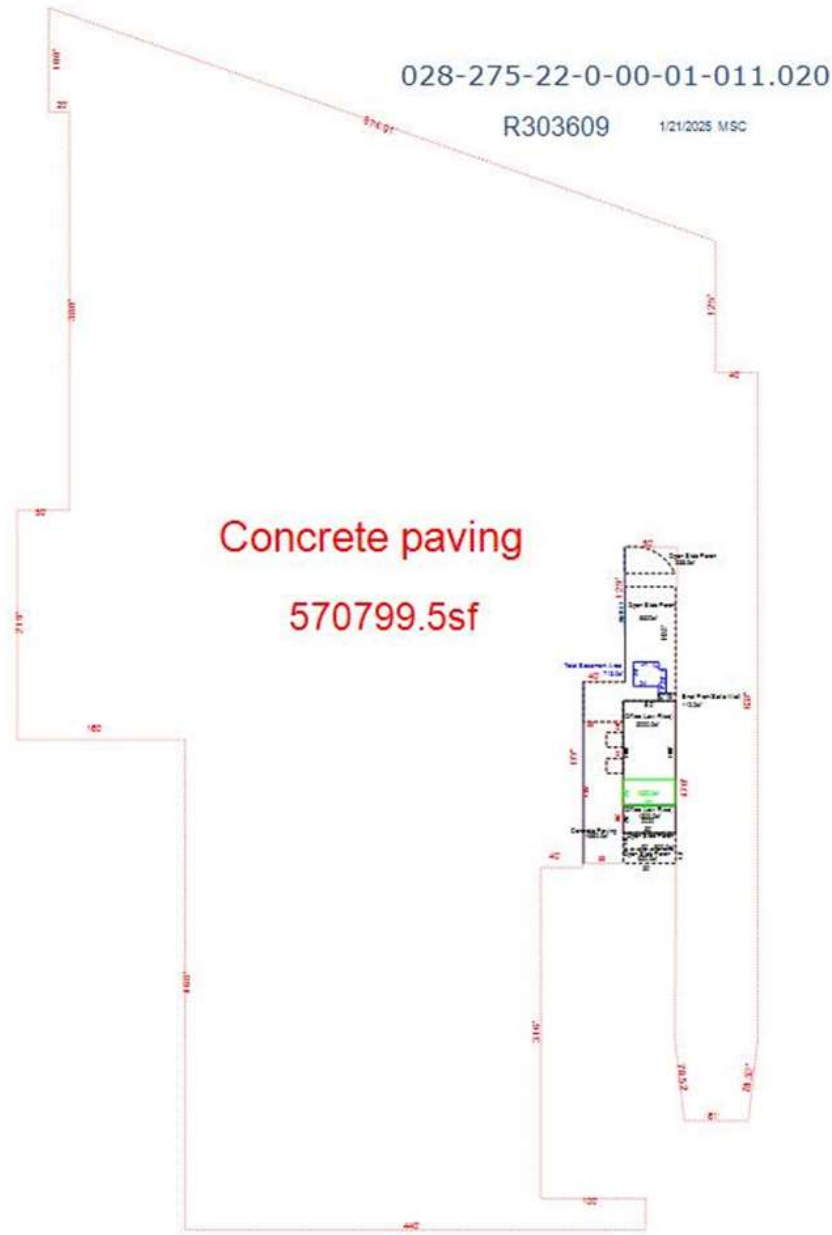
Quick Ref: R303609



Tax Year: 2026

Run Date: 7/29/2026 9:47:16 AM

Plot Plan Sketch





S JENNIE BARKER RD

4010

110

108

T24S-R32 N

116

120

315

325

345

E MANSFIELD RD

4430

272

- | | | | |
|---------|---------|---------|---------|
| Lot 6 | Lot 1 | Lot 101 | Lot 301 |
| Lot 3 | | Lot 102 | |
| | | Lot 103 | Lot 202 |
| | | Lot 104 | Lot 203 |
| | | Lot 105 | Lot 204 |
| Lot 36 | | Lot 106 | Lot 305 |
| Lot 69 | Lot 13 | Lot 107 | Lot 206 |
| Lot 71 | Lot 16 | Lot 108 | Lot 307 |
| Lot 73 | Lot 18 | Lot 109 | Lot 208 |
| Lot 44 | Lot 20 | Lot 110 | Lot 209 |
| Lot 78 | Lot 24 | Lot 111 | Lot 310 |
| Lot 80 | | Lot 112 | |
| Lot 82 | Lot 49 | Lot 113 | Lot 212 |
| Lot 52 | Lot 29 | Lot 114 | Lot 213 |
| Lot 86 | Lot 55 | Lot 115 | |
| | | Lot 116 | Lot 314 |
| Lot 413 | Lot 405 | | Lot 315 |
| Lot 417 | | | Lot 316 |
| Lot 419 | | | Lot 317 |
| Lot 421 | Lot 408 | | Lot 318 |
| Lot 423 | | Lot 219 | |
| Lot 425 | Lot 509 | Lot 220 | |
| Lot 427 | Lot 511 | Lot 221 | |
| Lot 429 | Lot 510 | | Lot 322 |
| Lot 431 | Lot 506 | Lot 223 | |
| Lot 433 | Lot 442 | Lot 224 | |
| Lot 435 | Lot 448 | Lot 225 | |
| | | Lot 226 | |
| Lot 439 | Lot 449 | Lot 227 | |

MEMORANDUM OF TAX ABATEMENT COMMITTEE

Date: April 17, 2020
To: Boards of Commissioners: Finney County
From: Lona DuVall, President/ CEO of Finney County Economic Development Corporation
Re: EDX Tax Abatement Request: Empirical Foods, Inc

The Tax Abatement Review Committee conducted a meeting by conference call on April 17, 2020 at 10:00 a.m. to review the tax abatement request and Cost Benefit Analysis (CBA) submitted on behalf of Empirical Foods, Inc. The following committee members were present:

City of Garden City

Troy Unruh, Mayor
Matt Allen, City Administrator

City of Holcomb (no fiscal impact related to abatement)

Finney County

Duane Drees, Commission Chair
Robert Reece, County Administrator

Garden City Community College

Dr. Blake Wasinger, Board
Dr. Ryan Ruda, President

USD 457

Dana Nanninga, Board Member
Dr. Steve Karlin, Superintendent

USD 363 (no fiscal impact related to abatement)

Finney County Economic Development

Tom Walker, Board Chairman
Lona DuVall, President/CEO

Summary of the findings of the Cost-Benefit Analysis:

In accordance with the Statement of Policy and Procedures for Tax Exemptions and Incentives for Economic Development (Policy), this project qualifies for 60% abatement.

	Present Value	Payback period
City of Garden City	\$11,967,891	7 years
Finney County	\$18,046,694	10 years
U.S.D. 457	\$10,312,401	>10 years*
Garden City Community College	\$ 8,237,743	>10 years

Committee Member Input

City of Garden City:

Troy Unruh: Supportive at 60% abatement level

Matt Allen: The abatement request fits the intent and matches the Finney County policy

Finney County:

Duane Drees: Supportive of 60% abatement as the Empirical project will be good for the community

Robert Reece: Agrees the application meets the Fi Co Tax Abatement Policy

USD 457:

Dr. Steve Karlin: Acknowledges that CBA Tool does not accurately reflect the school district picture* Big driver for USD is new enrollment and he feels confident enrollment will increase*appreciative of investment in USD 457 tax base as they will be tasked with meeting most of new student growth

GCCC:

Dr. Blake Wasinger: The Trustees can get behind the 60% abatement* supportive of Empirical and pleased to offer the new Industrial Maintenance program for their workforce needs

Dr. Ryan Ruda: GCCC is supportive and acknowledges that many of the ancillary benefits aren't captured in the CBA Tool. GCCC should have increased enrollment and increased tuition with the Empirical customized workforce training

Recommendation: Tax Abatement Review Committee offers unanimous recommendation for the abatement at 60%. All EDX Tax Abatements are subject to approval by the Board of County Commissioners and the Kansas Board of Tax Appeals following completion of construction and post-construction valuation as outlined in the Finney County Tax Abatement Policy and in accordance with Article 11, Section 13 of the Constitution of the State of Kansas.

*The Cost Benefit Analysis (CBA) tool required for use by the State of Kansas does not accurately quantify the current school funding guidelines or provide for an accurate reflection of the impact of tax abatements on school districts.

Project Empirical Foods - Impact Report



Scenario 1 Post Project Data 5/26/2026

Project Type: New/Startup
Industry: Other
Prepared By: State of Kansas

Purpose & Limitations

This report presents the results of an economic and fiscal analysis undertaken by State of Kansas using Impact DashBoard, a customized web application developed by Impact DataSource, LLC.

Impact DashBoard utilizes estimates, assumptions, and other information developed by Impact DataSource from its independent research effort detailed in a custom user guide prepared for State of Kansas.

This report, generated by the Impact DashBoard application, has been prepared by State of Kansas to assist economic development stakeholders in making an evaluation of the economic and fiscal impact of business activity in the community. This report does not purport to contain all of the information that may be needed to conclude such an evaluation. This report is based on a variety of assumptions and contains forward-looking statements concerning the results of operations of the subject firm. State of Kansas made reasonable efforts to ensure that the project-specific data entered into Impact DashBoard reflects realistic estimates of future activity. Estimates of future activity involve known and unknown risks and uncertainties that could cause actual results, performance, or events to differ materially from those expressed or implied in this report.

State of Kansas and Impact DataSource make no representation or warranty as to the accuracy or completeness of the information contained herein and expressly disclaims any and all liability arising from or related to the use of this report or any errors or omissions it may contain.

Introduction

This report presents the results of an economic impact analysis performed using Impact DashBoard, a model developed by Impact DataSource. The report estimates the impact that a potential project will have on the local economy and estimates the costs and benefits for local taxing districts over a 15-year period.

Economic Impact Overview

The table below summarizes the economic impact of the project over the first 15 years in terms of job creation, salaries paid to workers, and taxable sales.

SUMMARY OF ECONOMIC IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Jobs	270.0	101.7	371.7
Annual Salaries/Wages at Full Ops (Yr 5)	\$16,804,759	\$5,731,263	\$22,536,022
Salaries/Wages over 15 Years	\$222.44M	\$75,864,096	\$298.31M
Taxable Sales/Purchases in Finney County	\$269.97M	\$13,276,217	\$283.24M

Totals may not sum due to rounding

The Project may result in new residents moving to the community and potentially new residential properties being constructed as summarized below.

SUMMARY OF POPULATION IMPACT OVER 15 YEARS IN FINNEY COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Workers who will move to Finney County	60.8	22.9	83.6
New residents in Finney County	158.0	59.5	217.4
New residential properties constructed in Finney County	9.1	3.4	12.5
New students to attend local school district	30.4	11.4	41.8

Totals may not sum due to rounding

The new taxable property to be supported by the Project over the next 15 years is summarized in the following table.

SUMMARY OF TAXABLE PROPERTY OVER THE FIRST 15 YEARS IN FINNEY COUNTY						
YR.	NEW RESIDENTIAL PROPERTY	LAND	BUILDINGS...	FF&E	NON-RESIDENTIAL PROPERTY	TOTAL PROPERTY
1	\$25,966	\$2,250,000	\$10,000,000	\$10,000,000	\$22,250,000	\$22,275,966
2	\$52,971	\$2,295,000	\$20,200,000	\$19,000,000	\$41,495,000	\$41,547,971
3	\$81,046	\$2,340,900	\$30,604,000	\$27,000,000	\$59,944,900	\$60,025,946
4	\$110,222	\$2,387,718	\$41,216,080	\$34,000,000	\$77,603,798	\$77,714,020
5	\$252,960	\$2,435,472	\$52,040,402	\$40,000,000	\$94,475,874	\$94,728,834
6	\$258,020	\$2,484,182	\$53,081,210	\$35,000,000	\$90,565,391	\$90,823,411
7	\$263,180	\$2,533,865	\$54,142,834	\$30,000,000	\$86,676,699	\$86,939,879
8	\$268,444	\$2,584,543	\$55,225,691	\$25,000,000	\$82,810,233	\$83,078,677
9	\$273,812	\$2,636,234	\$56,330,204	\$20,000,000	\$78,966,438	\$79,240,250
10	\$279,289	\$2,688,958	\$57,456,808	\$16,000,000	\$76,145,767	\$76,425,055
11	\$284,874	\$2,742,737	\$58,605,945	\$13,000,000	\$74,348,682	\$74,633,557
12	\$290,572	\$2,797,592	\$59,778,063	\$11,000,000	\$73,575,656	\$73,866,228
13	\$296,383	\$2,853,544	\$60,973,625	\$10,000,000	\$73,827,169	\$74,123,552
14	\$302,311	\$2,910,615	\$62,193,097	\$10,000,000	\$75,103,712	\$75,406,023
15	\$308,357	\$2,968,827	\$63,436,959	\$10,000,000	\$76,405,786	\$76,714,144

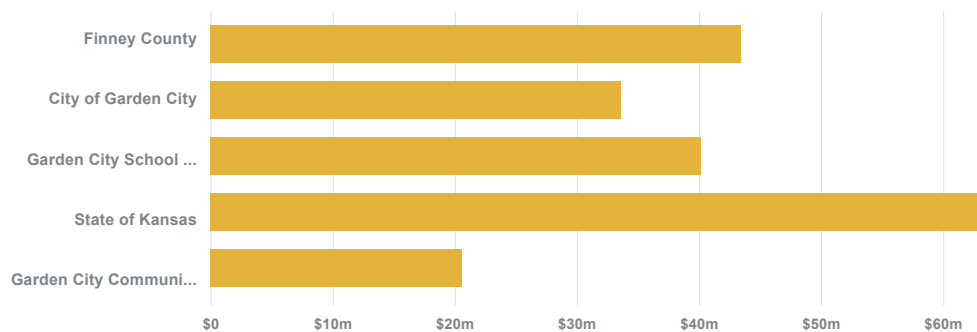
Fiscal Impact Overview

The Project will generate additional benefits and costs, a summary of which is provided below. The source of specific benefits and costs are provided in greater detail for each taxing district on subsequent pages.

FISCAL NET BENEFITS OVER THE NEXT 15 YEARS					
	BENEFITS	COSTS	INCENTIVES	NET BENEFITS LESS INCENTIVES	PRESENT VALUE*
Finney County	\$58,120,617	(\$573,743)	(\$14.13M)	\$43,414,335	\$28,399,317
City of Garden City	\$46,959,621	(\$2,487,447)	(\$10.82M)	\$33,651,497	\$22,011,852
Garden City School District (USD 457)	\$60,227,931	(\$6,627,766)	(\$13.41M)	\$40,189,072	\$26,186,757
State of Kansas	\$70,268,460	\$0	(\$6,909,441)	\$63,359,020	\$41,150,213
Garden City Community College	\$27,488,750	\$0	(\$6,899,349)	\$20,589,401	\$13,417,221
Total	\$263.07M	(\$9,688,956)	(\$52.17M)	\$201.20M	\$131.17M

*The Present Value of Net Benefits expresses the future stream of net benefits received over several years as a single value in today's dollars. Today's dollar and a dollar to be received at differing times in the future are not comparable because of the time value of money. The time value of money is the interest rate or each taxing entity's discount rate. This analysis uses a discount rate of 5.0% to make the dollars comparable.

Net Benefits Less Incentives Over the Next 15 Years



Public Support Overview

A summary of the total Public Support modeled in this analysis is shown below.

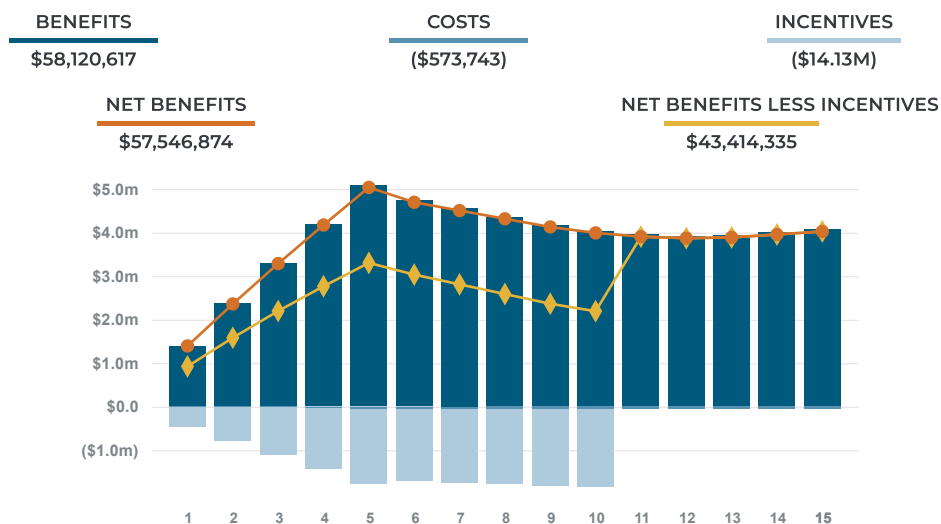
VALUE OF PUBLIC SUPPORT UNDER CONSIDERATION			
	PROPERTY TAX INCENTIVE	SALES TAX INCENTIVE	TOTAL
Finney County	\$13,612,538	\$520,000	\$14,132,538
City of Garden City	\$10,475,677	\$345,000	\$10,820,677
Garden City School District (USD 457)	\$13,411,093	\$0	\$13,411,093
State of Kansas	\$409,441	\$6,500,000	\$6,909,441
Garden City Community College	\$6,899,349	\$0	\$6,899,349
Total	\$44,808,097	\$7,365,000	\$52,173,097

Finney County Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Finney County over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: FINNEY COUNTY			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$3,003,513	\$678,648	\$3,682,161
Real Property Taxes	\$38,609,110	\$0	\$38,609,110
FF&E Property Taxes	\$15,459,700	\$0	\$15,459,700
New Residential Property Taxes	\$0	\$166,985	\$166,985
Transient Guest Taxes	\$25,940	\$0	\$25,940
Miscellaneous Taxes and User Fees	\$92,846	\$83,875	\$176,721
Benefits Subtotal	\$57,191,108	\$929,508	\$58,120,617
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	(\$301,748)	(\$271,995)	(\$573,743)
Costs Subtotal	(\$301,748)	(\$271,995)	(\$573,743)
Net Benefits	\$56,889,360	\$657,514	\$57,546,874
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$520,000)	\$0	(\$520,000)
Property Taxes Abated	(\$13.61M)	\$0	(\$13.61M)
Incentives Subtotal	(\$14.13M)	\$0	(\$14.13M)
Net Benefits Less Incentives	\$42,756,822	\$657,514	\$43,414,335

Annual Fiscal Net Benefits for Finney County

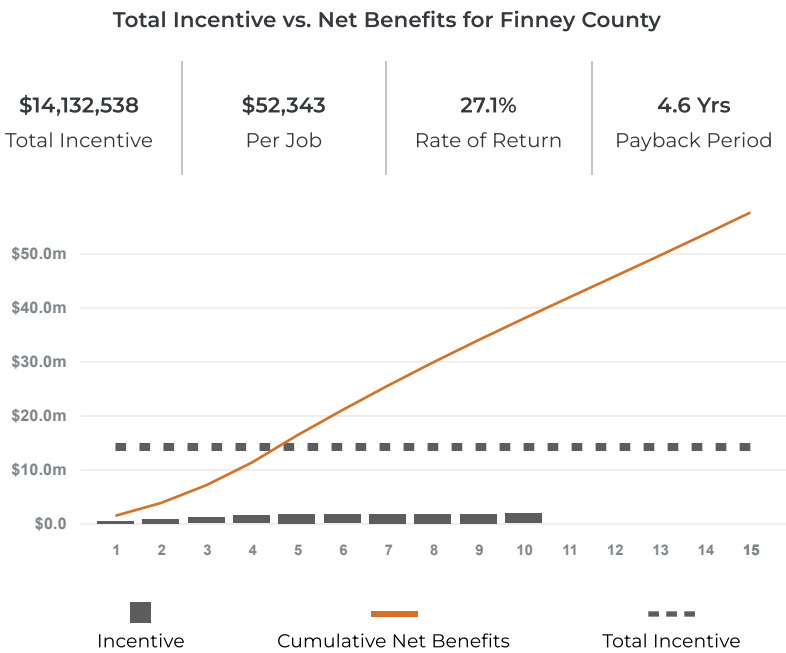


Total Incentives

Finney County is considering the following incentives for the Project.

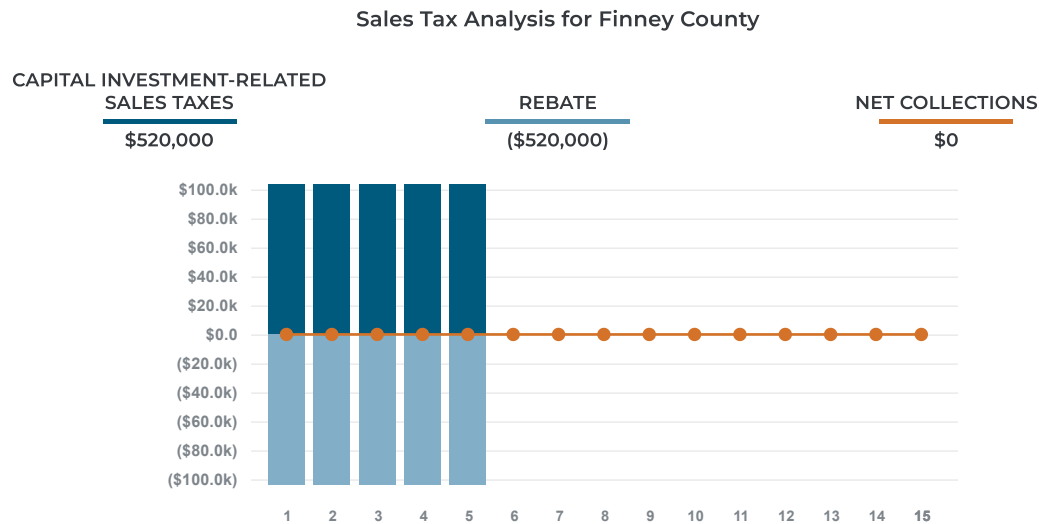
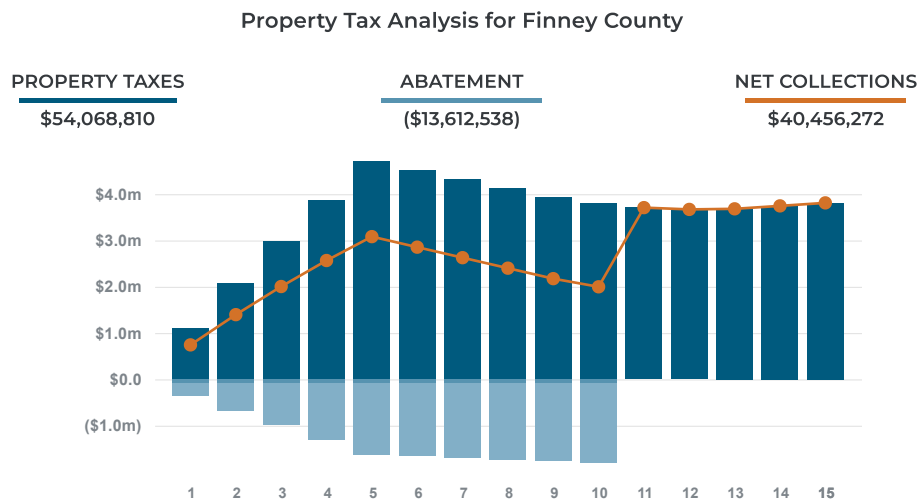
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$366,545	\$104,000	\$470,545
2	\$673,095	\$104,000	\$777,095
3	\$985,777	\$104,000	\$1,089,777
4	\$1,304,713	\$104,000	\$1,408,713
5	\$1,630,027	\$104,000	\$1,734,027
6	\$1,662,628	\$0	\$1,662,628
7	\$1,695,880	\$0	\$1,695,880
8	\$1,729,798	\$0	\$1,729,798
9	\$1,764,394	\$0	\$1,764,394
10	\$1,799,682	\$0	\$1,799,682
Total	\$13,612,538	\$520,000	\$14,132,538

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Finney County. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for Finney County in this analysis.

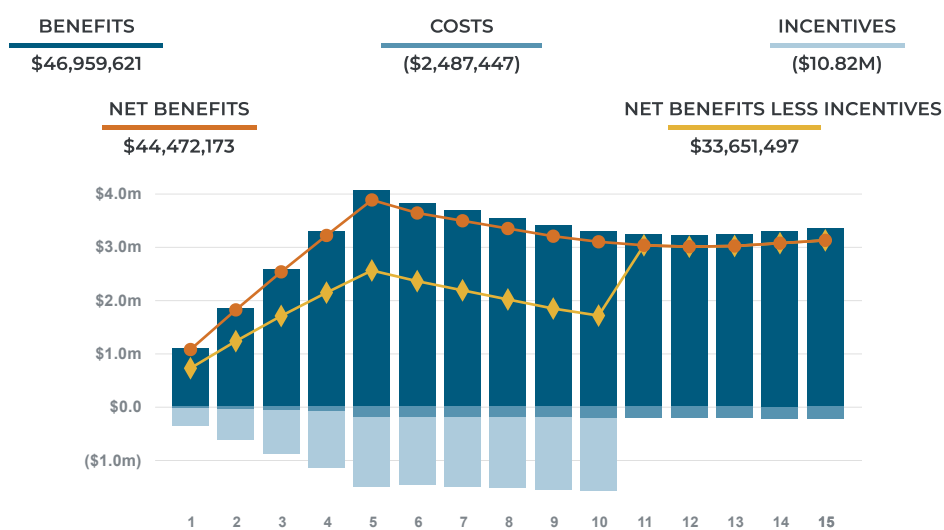


City of Garden City Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by City of Garden City over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: CITY OF GARDEN CITY			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$2,484,454	\$409,473	\$2,893,927
Real Property Taxes	\$29,712,060	\$0	\$29,712,060
FF&E Property Taxes	\$11,897,180	\$0	\$11,897,180
New Residential Property Taxes	\$0	\$79,752	\$79,752
Utility Revenue	\$1,071,594	\$522,914	\$1,594,508
Utility Franchise Fees	\$208,903	\$102,607	\$311,510
Miscellaneous Taxes and User Fees	\$313,354	\$157,330	\$470,684
Benefits Subtotal	\$45,687,544	\$1,272,077	\$46,959,621
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	(\$560,943)	(\$280,458)	(\$841,401)
Cost of Utility Services	(\$1,106,411)	(\$539,636)	(\$1,646,046)
Costs Subtotal	(\$1,667,353)	(\$820,094)	(\$2,487,447)
Net Benefits	\$44,020,190	\$451,983	\$44,472,173
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$345,000)	\$0	(\$345,000)
Property Taxes Abated	(\$10.48M)	\$0	(\$10.48M)
Incentives Subtotal	(\$10.82M)	\$0	(\$10.82M)
Net Benefits Less Incentives	\$33,199,514	\$451,983	\$33,651,497

Annual Fiscal Net Benefits for City of Garden City

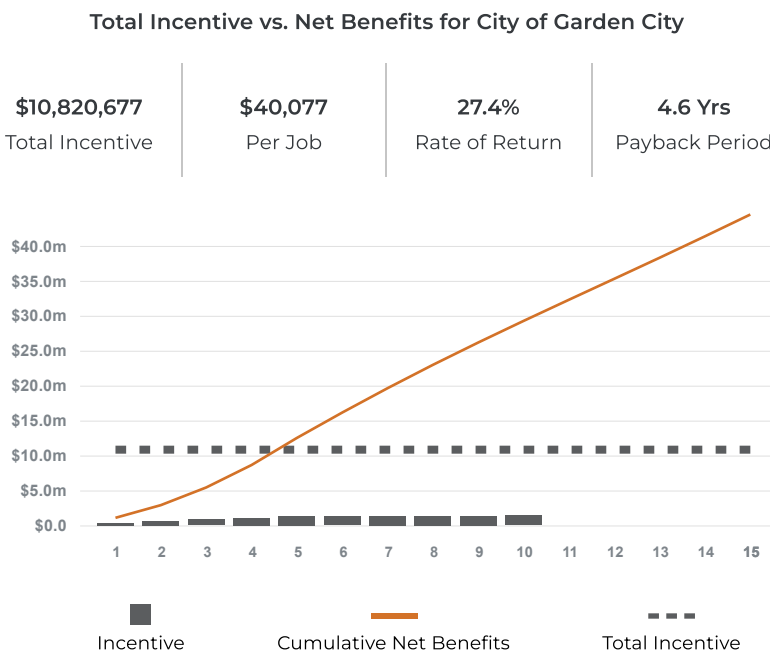


Total Incentives

City of Garden City is considering the following incentives for the Project.

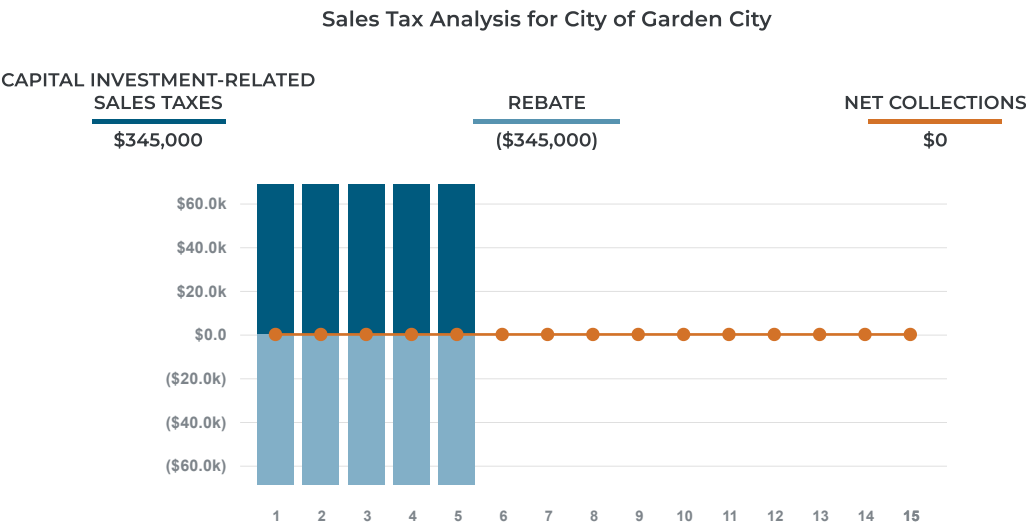
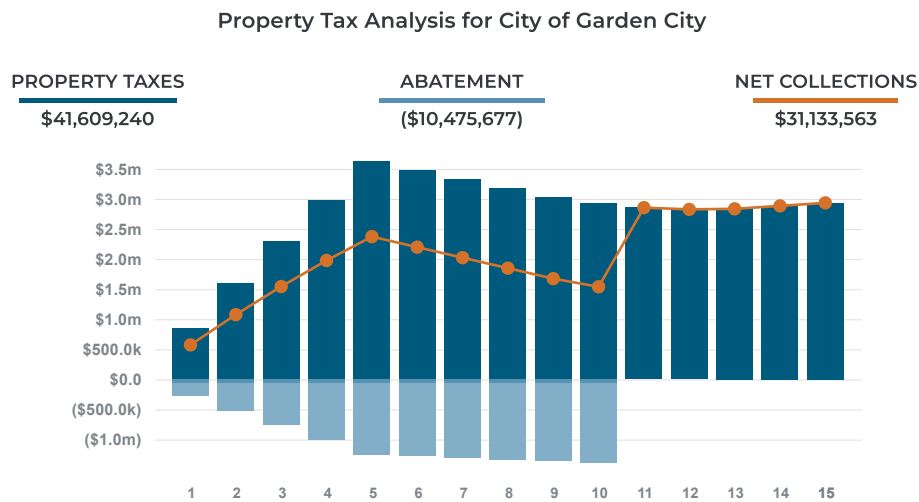
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$282,078	\$69,000	\$351,078
2	\$517,988	\$69,000	\$586,988
3	\$758,616	\$69,000	\$827,616
4	\$1,004,056	\$69,000	\$1,073,056
5	\$1,254,405	\$69,000	\$1,323,405
6	\$1,279,493	\$0	\$1,279,493
7	\$1,305,083	\$0	\$1,305,083
8	\$1,331,185	\$0	\$1,331,185
9	\$1,357,808	\$0	\$1,357,808
10	\$1,384,965	\$0	\$1,384,965
Total	\$10,475,677	\$345,000	\$10,820,677

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to City of Garden City. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for City of Garden City in this analysis.

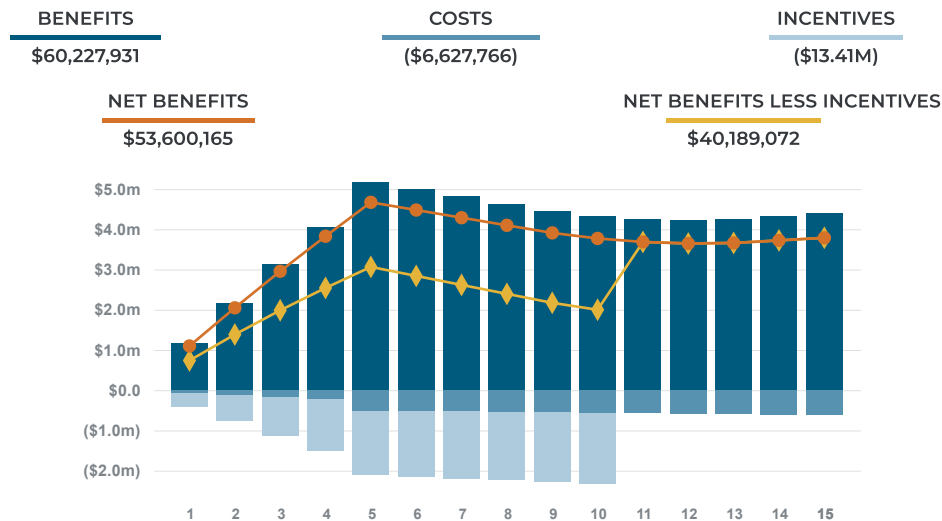


Garden City School District (USD 457) Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Garden City School District (USD 457) over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: GARDEN CITY SCHOOL DISTRICT (USD 457)			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Real Property Taxes	\$38,037,754	\$0	\$38,037,754
FF&E Property Taxes	\$15,230,920	\$0	\$15,230,920
New Residential Property Taxes	\$0	\$142,542	\$142,542
Addtl. State & Federal School Funding	\$0	\$6,816,715	\$6,816,715
Benefits Subtotal	\$53,268,674	\$6,959,257	\$60,227,931
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost to Educate New Students	\$0	(\$6,627,766)	(\$6,627,766)
Costs Subtotal	\$0	(\$6,627,766)	(\$6,627,766)
Net Benefits	\$53,268,674	\$331,491	\$53,600,165
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Property Taxes Abated	(\$13.41M)	\$0	(\$13.41M)
Incentives Subtotal	(\$13.41M)	\$0	(\$13.41M)
Net Benefits Less Incentives	\$39,857,581	\$331,491	\$40,189,072

Annual Fiscal Net Benefits for Garden City School District (USD 457)



Garden City School District (USD 457) Public Support

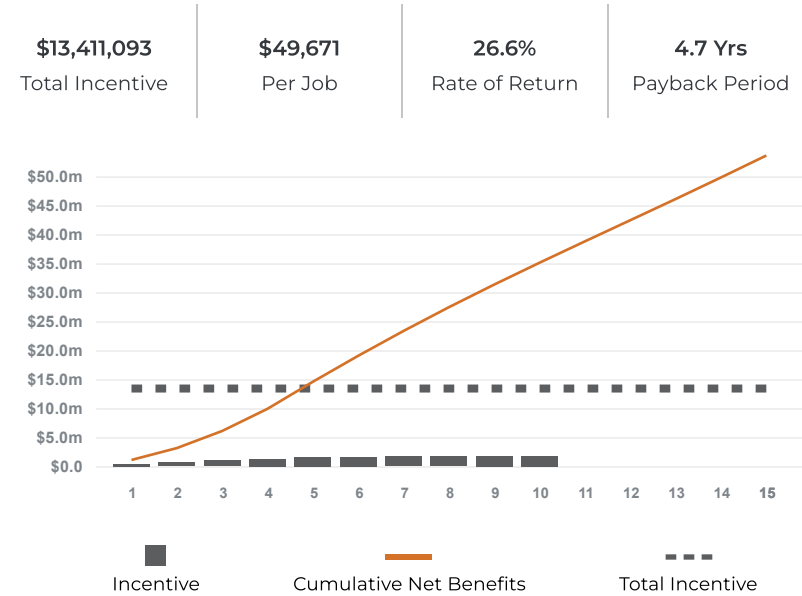
Total Incentives

Garden City School District (USD 457) is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$361,120	\$361,120
2	\$663,135	\$663,135
3	\$971,189	\$971,189
4	\$1,285,405	\$1,285,405
5	\$1,605,905	\$1,605,905
6	\$1,638,023	\$1,638,023
7	\$1,670,784	\$1,670,784
8	\$1,704,199	\$1,704,199
9	\$1,738,283	\$1,738,283
10	\$1,773,049	\$1,773,049
Total	\$13,411,093	\$13,411,093

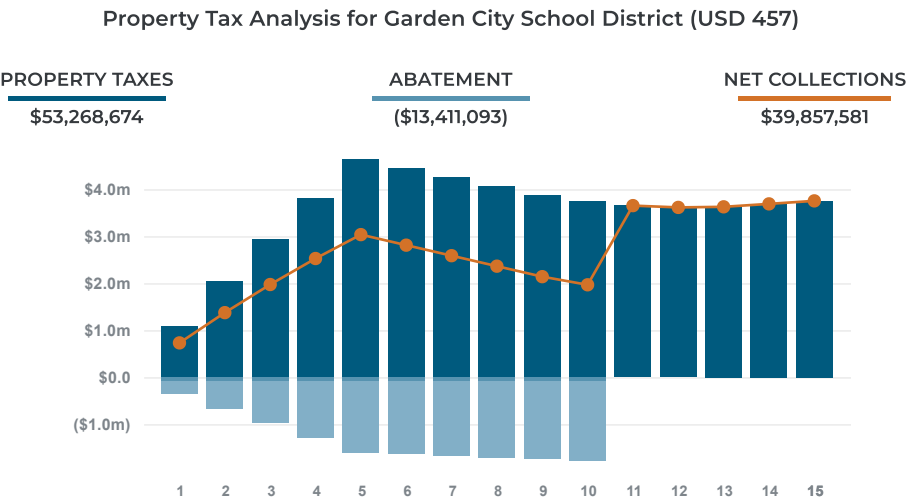
The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Garden City School District (USD 457). The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Garden City School District (USD 457)



Tax Incentives

The following property tax incentive is modeled for Garden City School District (USD 457) in this analysis.

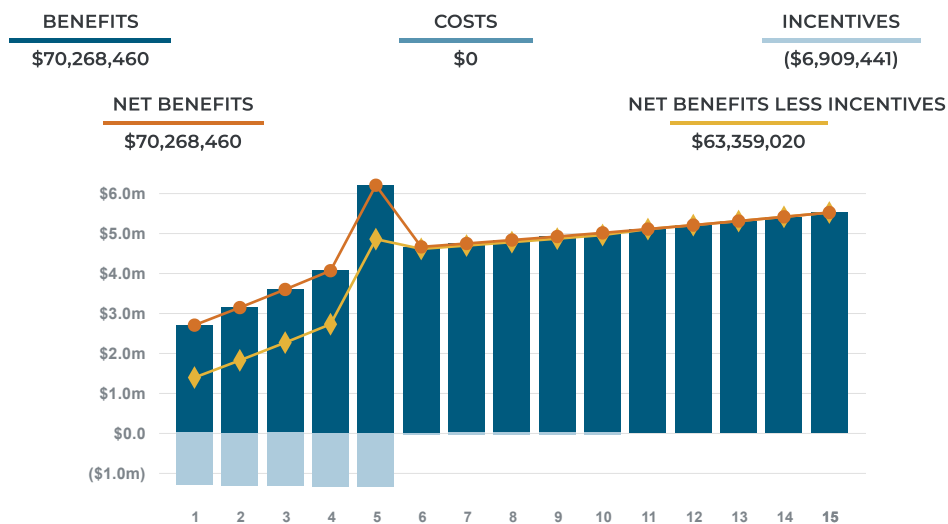


State of Kansas Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by State of Kansas over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: STATE OF KANSAS			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	\$19,405,064	\$10,927,944	\$30,333,008
Income Taxes	\$35,372,915	\$0	\$35,372,915
Real Property Taxes	\$1,161,293	\$0	\$1,161,293
FF&E Property Taxes	\$465,000	\$0	\$465,000
New Residential Property Taxes	\$0	\$0	\$0
Corporate Income Taxes	\$2,936,244	\$0	\$2,936,244
Benefits Subtotal	\$59,340,516	\$10,927,944	\$70,268,460
COSTS	PROJECT	HOUSEHOLDS	TOTAL
None Estimated	\$0	\$0	\$0
Costs Subtotal	\$0	\$0	\$0
Net Benefits	\$59,340,516	\$10,927,944	\$70,268,460
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	(\$6,500,000)	\$0	(\$6,500,000)
Property Taxes Abated	(\$409,441)	\$0	(\$409,441)
Incentives Subtotal	(\$6,909,441)	\$0	(\$6,909,441)
Net Benefits Less Incentives	\$52,431,075	\$10,927,944	\$63,359,020

Annual Fiscal Net Benefits for State of Kansas

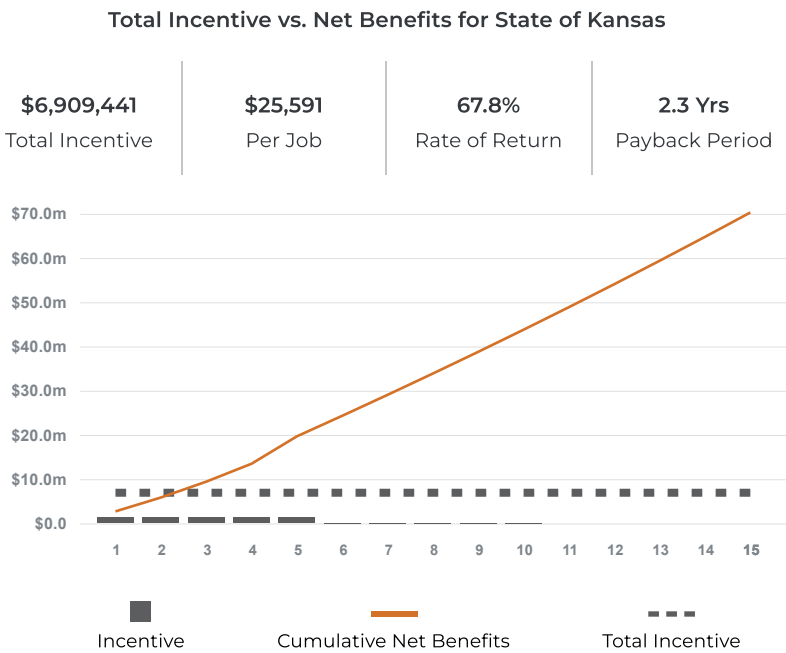


Total Incentives

State of Kansas is considering the following incentives for the Project.

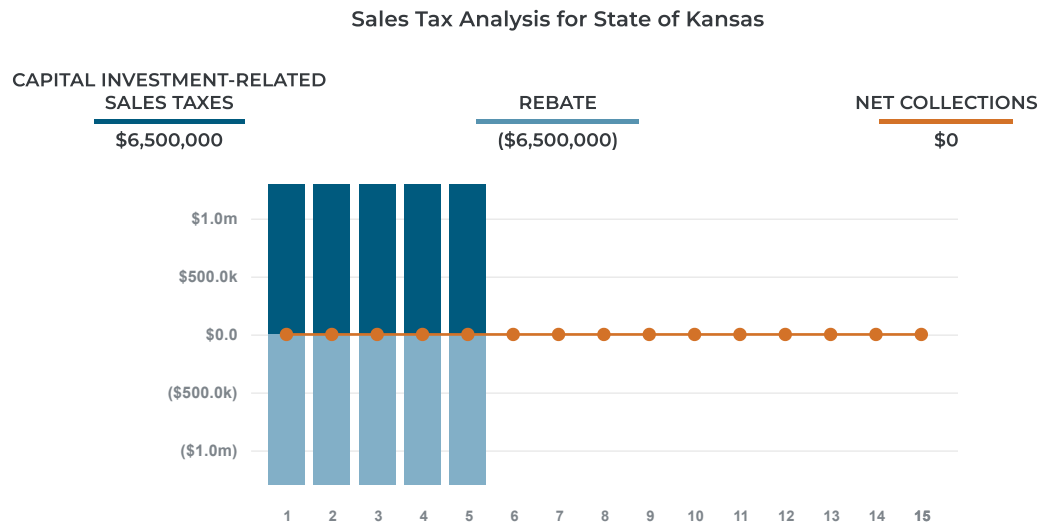
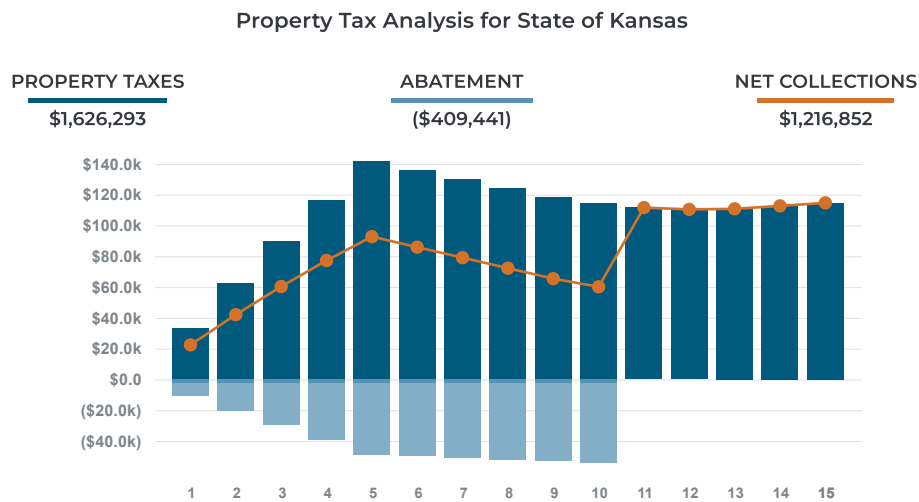
INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	\$11,025	\$1,300,000	\$1,311,025
2	\$20,246	\$1,300,000	\$1,320,246
3	\$29,650	\$1,300,000	\$1,329,650
4	\$39,243	\$1,300,000	\$1,339,243
5	\$49,028	\$1,300,000	\$1,349,028
6	\$50,009	\$0	\$50,009
7	\$51,009	\$0	\$51,009
8	\$52,029	\$0	\$52,029
9	\$53,070	\$0	\$53,070
10	\$54,131	\$0	\$54,131
Total	\$409,441	\$6,500,000	\$6,909,441

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to State of Kansas. The intersection indicates the length of time until the incentives are paid back.



Tax Incentives

The following property tax incentive is modeled for State of Kansas in this analysis.

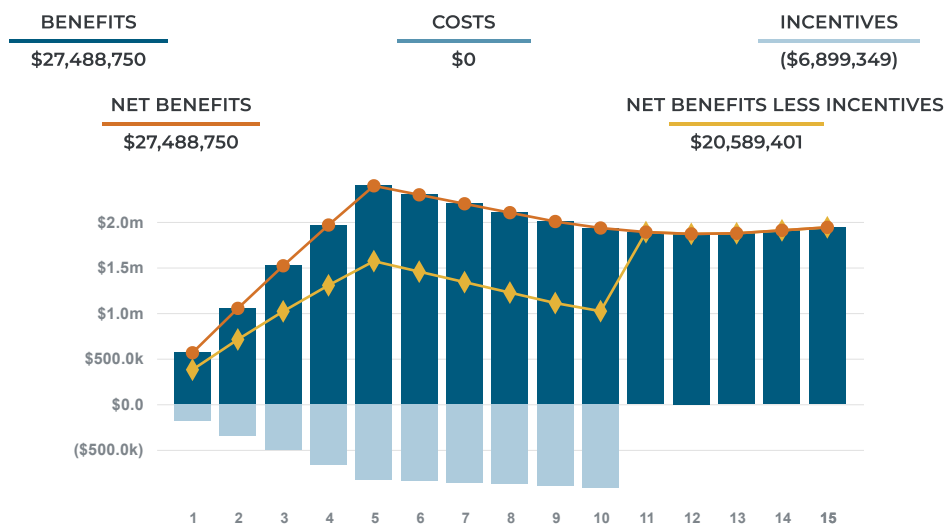


Garden City Community College Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Garden City Community College over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: GARDEN CITY COMMUNITY COLLEGE			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Real Property Taxes	\$19,568,555	\$0	\$19,568,555
FF&E Property Taxes	\$7,835,560	\$0	\$7,835,560
New Residential Property Taxes	\$0	\$84,634	\$84,634
Benefits Subtotal	\$27,404,115	\$84,634	\$27,488,750
COSTS	PROJECT	HOUSEHOLDS	TOTAL
None Estimated	\$0	\$0	\$0
Costs Subtotal	\$0	\$0	\$0
Net Benefits	\$27,404,115	\$84,634	\$27,488,750
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Property Taxes Abated	(\$6,899,349)	\$0	(\$6,899,349)
Incentives Subtotal	(\$6,899,349)	\$0	(\$6,899,349)
Net Benefits Less Incentives	\$20,504,767	\$84,634	\$20,589,401

Annual Fiscal Net Benefits for Garden City Community College



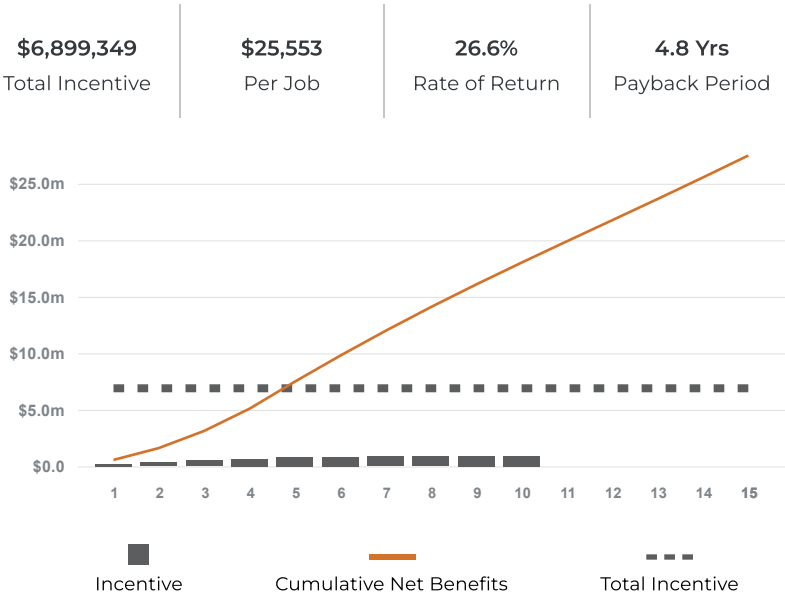
Total Incentives

Garden City Community College is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	\$185,779	\$185,779
2	\$341,150	\$341,150
3	\$499,629	\$499,629
4	\$661,278	\$661,278
5	\$826,159	\$826,159
6	\$842,683	\$842,683
7	\$859,536	\$859,536
8	\$876,727	\$876,727
9	\$894,261	\$894,261
10	\$912,147	\$912,147
Total	\$6,899,349	\$6,899,349

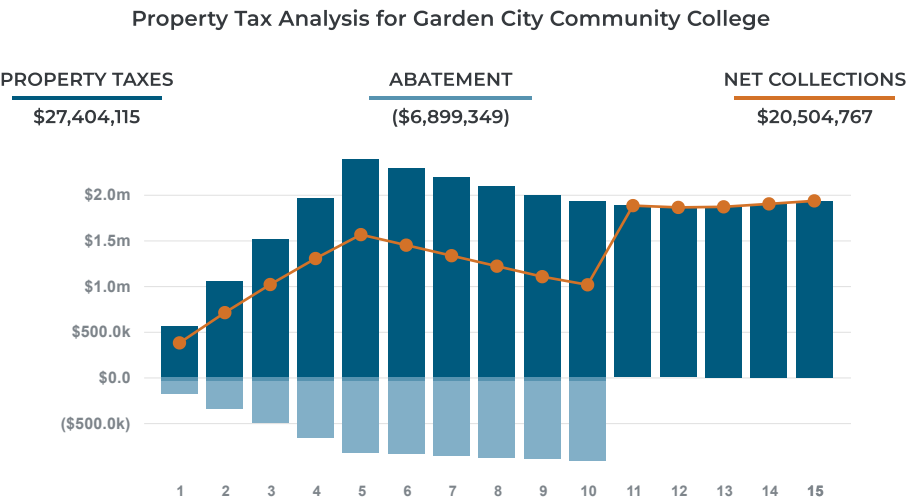
The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Garden City Community College. The intersection indicates the length of time until the incentives are paid back.

Total Incentive vs. Net Benefits for Garden City Community College



Tax Incentives

The following property tax incentive is modeled for Garden City Community College in this analysis.



Overview of Methodology

The Impact DashBoard model combines project-specific attributes with community data, tax rates, and assumptions to estimate the economic impact of the Project and the fiscal impact for local taxing districts over a 15-year period.

The economic impact as calculated in this report can be categorized into two main types of impacts. First, the direct economic impacts are the jobs and payroll directly created by the Project. Second, this economic impact analysis calculates the spin-off or indirect and induced impacts that result from the Project. Indirect jobs and salaries are created in new or existing area firms, such as maintenance companies and service firms, that may supply goods and services for the Project. In addition, induced jobs and salaries are created in new or existing local businesses, such as retail stores, gas stations, banks, restaurants, and service companies that may supply goods and services to new workers and their families.

The economic impact estimates in this report are based on the Regional Input-Output Modeling System (RIMS II), a widely used regional input-output model developed by the U. S. Department of Commerce, Bureau of Economic Analysis. The RIMS II model is a standard tool used to estimate regional economic impacts. The economic impacts estimated using the RIMS II model are generally recognized as reasonable and plausible assuming the data input into the model is accurate or based on reasonable assumptions. Impact DataSource utilizes adjusted county-level multipliers to estimate the impact occurring at the sub-county level.

Two types of regional economic multipliers were used in this analysis: an employment multiplier and an earnings multiplier. An employment multiplier was used to estimate the number of indirect and induced jobs created or supported in the area. An earnings multiplier was used to estimate the amount of salaries to be paid to workers in these new indirect and induced jobs. The employment multiplier shows the estimated number of total jobs created for each direct job. The earnings multiplier shows the estimated amount of total salaries paid to these workers for every dollar paid to a direct worker. The multipliers used in this analysis are listed below:

311999 ALL OTHER MISCELLANEOUS FOOD MANUFACTURING		FINNEY COUNTY
Employment Multiplier	(Type II Direct Effect)	1.0
Earnings Multiplier	(Type II Direct Effect)	1.0

Most of the revenues estimated in this study result from calculations relying on (1) attributes of the Project, (2) assumptions to derive the value of associated taxable property or sales, and (3) local tax rates. In some cases, revenues are estimated on a per new household, per new worker, or per new school student basis.

The company or Project developer was not asked, nor could reasonably provide data for calculating some other revenues. For example, while the city will likely receive revenues from fines paid on speeding tickets given to new workers, the company does not know the propensity of its workers to speed. Therefore, some revenues are calculated using an average revenue approach.

This approach uses relies on two assumptions:

1. The taxing entity has two general revenue sources: revenues from residents and revenues from businesses.
2. The taxing entity will collect (a) about the same amount of miscellaneous taxes and user fees from each new household that results from the Project as it currently collects from existing households on average, and (b) the same amount of miscellaneous taxes and user fees from the new business (on a per worker basis) will be collected as it collects from existing businesses.

In the case of the school district, some additional state and federal revenues are estimated on a per new school student basis consistent with historical funding levels.

Additionally, this analysis sought to estimate the additional expenditures faced by local jurisdictions to provide services to new households and new businesses. A marginal cost approach was used to calculate these additional costs.

This approach relies on two assumptions:

1. The taxing entity spends money on services for two general groups: revenues from residents and revenues from businesses.
2. The taxing entity will spend slightly less than its current average cost to provide local government services (police, fire, EMS, etc.) to (a) new residents and (b) businesses on a per worker basis.

In the case of the school district, the marginal cost to educate new students was estimated based on a portion of the school's current expenditures per student and applied to the headcount of new school students resulting from the Project.

About Impact DataSource

Established in 1993, Impact DataSource is an Austin, Texas-based economic consulting firm. Impact DataSource provides high-quality economic research, specializing in economic and fiscal impact analyses. The company is highly focused on supporting economic development professionals and organizations through its consulting services and software. Impact DataSource has conducted thousands of economic impact analyses of new businesses, retention and expansion projects, developments, and activities in all industry groups throughout the U.S.

For more information on Impact DataSource, LLC and our product Impact DashBoard, please visit our website www.impactdatasource.com

FINNEY COUNTY PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$67,325	\$299,220	\$0	\$366,545
2	\$68,671	\$604,424	\$0	\$673,095
3	\$70,044	\$915,733	\$0	\$985,777
4	\$71,445	\$1,233,268	\$0	\$1,304,713
5	\$72,874	\$1,557,153	\$0	\$1,630,027
6	\$74,332	\$1,588,296	\$0	\$1,662,628
7	\$75,818	\$1,620,062	\$0	\$1,695,880
8	\$77,335	\$1,652,463	\$0	\$1,729,798
9	\$78,881	\$1,685,512	\$0	\$1,764,394
10	\$80,459	\$1,719,223	\$0	\$1,799,682
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$737,184	\$12,875,354	\$0	\$13,612,538

FINNEY COUNTY PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

FINNEY COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	\$104,000	\$0	\$104,000
2	\$104,000	\$0	\$104,000
3	\$104,000	\$0	\$104,000
4	\$104,000	\$0	\$104,000
5	\$104,000	\$0	\$104,000
6	\$0	\$0	\$0
7	\$0	\$0	\$0
8	\$0	\$0	\$0
9	\$0	\$0	\$0
10	\$0	\$0	\$0
11	\$0	\$0	\$0
12	\$0	\$0	\$0
13	\$0	\$0	\$0
14	\$0	\$0	\$0
15	\$0	\$0	\$0
Total	\$520,000	\$0	\$520,000

FINNEY COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

CITY OF GARDEN CITY PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$51,810	\$230,268	\$0	\$282,078
2	\$52,847	\$465,141	\$0	\$517,988
3	\$53,903	\$704,712	\$0	\$758,616
4	\$54,982	\$949,074	\$0	\$1,004,056
5	\$56,081	\$1,198,324	\$0	\$1,254,405
6	\$57,203	\$1,222,290	\$0	\$1,279,493
7	\$58,347	\$1,246,736	\$0	\$1,305,083
8	\$59,514	\$1,271,671	\$0	\$1,331,185
9	\$60,704	\$1,297,104	\$0	\$1,357,808
10	\$61,918	\$1,323,046	\$0	\$1,384,965
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$567,308	\$9,908,368	\$0	\$10,475,677

CITY OF GARDEN CITY PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

CITY OF GARDEN CITY CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	\$69,000	\$0	\$69,000
2	\$69,000	\$0	\$69,000
3	\$69,000	\$0	\$69,000
4	\$69,000	\$0	\$69,000
5	\$69,000	\$0	\$69,000
6	\$0	\$0	\$0
7	\$0	\$0	\$0
8	\$0	\$0	\$0
9	\$0	\$0	\$0
10	\$0	\$0	\$0
11	\$0	\$0	\$0
12	\$0	\$0	\$0
13	\$0	\$0	\$0
14	\$0	\$0	\$0
15	\$0	\$0	\$0
Total	\$345,000	\$0	\$345,000

CITY OF GARDEN CITY CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

GARDEN CITY SCHOOL DISTRICT (USD 457) PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$66,328	\$294,792	\$0	\$361,120
2	\$67,655	\$595,480	\$0	\$663,135
3	\$69,008	\$902,181	\$0	\$971,189
4	\$70,388	\$1,215,017	\$0	\$1,285,405
5	\$71,796	\$1,534,109	\$0	\$1,605,905
6	\$73,232	\$1,564,792	\$0	\$1,638,023
7	\$74,696	\$1,596,087	\$0	\$1,670,784
8	\$76,190	\$1,628,009	\$0	\$1,704,199
9	\$77,714	\$1,660,569	\$0	\$1,738,283
10	\$79,268	\$1,693,781	\$0	\$1,773,049
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$726,275	\$12,684,818	\$0	\$13,411,093

GARDEN CITY SCHOOL DISTRICT (USD 457) PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$2,025	\$9,000	\$0	\$11,025
2	\$2,066	\$18,180	\$0	\$20,246
3	\$2,107	\$27,544	\$0	\$29,650
4	\$2,149	\$37,094	\$0	\$39,243
5	\$2,192	\$46,836	\$0	\$49,028
6	\$2,236	\$47,773	\$0	\$50,009
7	\$2,280	\$48,729	\$0	\$51,009
8	\$2,326	\$49,703	\$0	\$52,029
9	\$2,373	\$50,697	\$0	\$53,070
10	\$2,420	\$51,711	\$0	\$54,131
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$22,173	\$387,268	\$0	\$409,441

STATE OF KANSAS PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE				
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL	
1	\$1,300,000	\$0	\$1,300,000	
2	\$1,300,000	\$0	\$1,300,000	
3	\$1,300,000	\$0	\$1,300,000	
4	\$1,300,000	\$0	\$1,300,000	
5	\$1,300,000	\$0	\$1,300,000	
6	\$0	\$0	\$0	
7	\$0	\$0	\$0	
8	\$0	\$0	\$0	
9	\$0	\$0	\$0	
10	\$0	\$0	\$0	
11	\$0	\$0	\$0	
12	\$0	\$0	\$0	
13	\$0	\$0	\$0	
14	\$0	\$0	\$0	
15	\$0	\$0	\$0	
Total	\$6,500,000	\$0	\$6,500,000	

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	100.0%	100.0%
3	100.0%	100.0%
4	100.0%	100.0%
5	100.0%	100.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

GARDEN CITY COMMUNITY COLLEGE PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	\$34,123	\$151,656	\$0	\$185,779
2	\$34,805	\$306,345	\$0	\$341,150
3	\$35,501	\$464,128	\$0	\$499,629
4	\$36,211	\$625,067	\$0	\$661,278
5	\$36,935	\$789,224	\$0	\$826,159
6	\$37,674	\$805,008	\$0	\$842,683
7	\$38,428	\$821,109	\$0	\$859,536
8	\$39,196	\$837,531	\$0	\$876,727
9	\$39,980	\$854,281	\$0	\$894,261
10	\$40,780	\$871,367	\$0	\$912,147
11	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0
Total	\$373,633	\$6,525,716	\$0	\$6,899,349

GARDEN CITY COMMUNITY COLLEGE PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	60.0%	60.0%	0.0%
2	60.0%	60.0%	0.0%
3	60.0%	60.0%	0.0%
4	60.0%	60.0%	0.0%
5	60.0%	60.0%	0.0%
6	60.0%	60.0%	0.0%
7	60.0%	60.0%	0.0%
8	60.0%	60.0%	0.0%
9	60.0%	60.0%	0.0%
10	60.0%	60.0%	0.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>John Cole</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: USD 457 BOE 1205 FLEMING ST. GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Sarah C. Stanger</i> C. Date of Delivery <i>7-20-26</i>	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9054		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	
PS Form 3811, July 2015 PSN 7530-02-000-9053		Domestic Return Receipt	

EMPIRICAL
 MAILINGS X3
 EDX HEARING
 AUG 3

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>Andrew C. Stanger</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: GCCC BOARD OF TRUSTEES 801 CAMPUS DR. GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Andrew C. Stanger</i> C. Date of Delivery <i>7/20/26</i>	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9061		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	
PS Form 3811, July 2015 PSN 7530-02-000-9053		Domestic Return Receipt	

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature ☒ <i>Scott Allen</i> ☐ Agent ☐ Addressee	
1. Article Addressed to: CITY OF GARDEN CITY COMMISSION 40 MATT ALLEN 301 N. 8TH GARDEN CITY, KS 67846		B. Received by (Printed Name) <i>Scott Allen</i> C. Date of Delivery <i>7-20-26</i>	
2. Article Number (Transfer from service label) 7015 3010 0001 5571 9047		D. Is delivery address different from item 1? ☐ Yes ☐ No If YES, enter delivery address below:	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restricted Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation™ ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		RECEIVED JUL 23 2026 FINNEY COUNTY CLERK	
PS Form 3811, July 2015 PSN 7530-02-000-9053		Domestic Return Receipt	

AFFIDAVIT OF PUBLICATION

Garden City Telegram

1807 E Mary St. #7, Garden City, KS 67846

(620) 504-9885

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, in the state of Kansas, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Jul 23, 2026

Notice ID: whTCmj2eLabJYds0RifG

Notice Name: EDX Hearing - Empirical

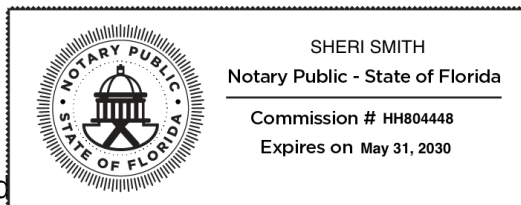
Publication Fee: \$29.92

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward



Signed or attested before me on this: 07/23/2026

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING

To all persons concerned:
You are hereby notified that a public hearing regarding the application for tax abatement filed by Empirical Foods, Inc. will be heard by the Board of County Commissioners of Finney County, Kansas, at 8:50 a.m., on the 3rd day of August 2026, in the Commission Chambers located in the Finney County Administration Room, 2nd Floor, 311 North 9th Street, Garden City, Kansas, 67846. The purpose of the hearing is to receive comments from the public and affected taxing entities as to the advisability of granting the application for the abatement.

Board of County
Commissioners of
Finney County, Kansas
Published in Garden City
Telegram July 23, 2026.
4739600

Resolution No. 28-2026

WHEREAS, on June 25, 2020, the Board of County Commissioners of Finney County, Kansas, ("Board") tentatively approved the application of Empirical Foods, Inc. for an *ad valorem* tax exemption for real property of Empirical Foods, Inc.

AND WHEREAS, on June 19, 2023, the Board of County Commissioners of Finney County, Kansas, ("Board") approved an extension to June 25, 2020, tentative approval of the application of Empirical Foods, Inc. for an *ad valorem* tax exemption for real property of Empirical Foods.

AND WHEREAS, pursuant to State law, notice of a public hearing to be held on August 3, 2026 at 8:50 am CDT, in the Commissioner Chambers of the Finney County Administrative Center, 311 N. 9th St, Garden City, Kansas was published in The Garden City Telegram on July 23, 2026, more than seven days prior to the said hearing.

AND WHEREAS, the said public hearing was held before the Board as scheduled.

AND WHEREAS, the Board has examined the application submitted by Empirical Foods, Inc. and heard the testimony of Empirical Foods, Inc. and the public.

AND WHEREAS, after consideration of the application, the Board has adopted the following findings of fact:

1. That the Property will be used exclusively for the purposes specified in Article 11, Section 13 of the Kansas Constitution;
2. That the Property was not relocated as contemplated at K.S.A. 79-251(c)(2);
3. That the Property will promote, stimulate, and develop the general economic welfare and property of Finney County and its environs, including the region and the State and that the purchase of the Property and its use in the operations of Empirical Foods, Inc. has created new jobs in Finney County;
4. That the application, as amended, ("Proposal") and its consideration by the Board does not deviate from the established uniform policy of the Board ("Policy"); and the Proposal is in the best interest of Finney County;
 - a. Under the Policy, Empirical Foods, Inc. is entitled to a ten-year property exemption for each tax year beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;
 - b. Under the Proposal, Empirical Foods, Inc. will receive a ten-year property tax exemption beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;

5. That the Finney County Clerk has given or caused to be given notice of the hearing as required by K.S.A. 79-251(b);
6. That the cost-benefit analysis required by K.S.A. 79-251(a)(1) has been prepared and reviewed;
7. That the application is complete, and the Finney County Clerk and the Finney County Appraiser shall, in coordination with Empirical Foods, Inc., take all such action as may be necessary or advisable to complete the formal granting of the exemption and the approval thereof by the State Board of Tax Appeals;
8. That a listing of the Property to be exempt is referred to in the application, is all real property and is described and set forth in more detail on the attached Exhibit "A" attached hereto;
9. That Empirical Foods, Inc. stipulates that the value of the property described in Paragraph 8 above is \$55,782,560 as of 2026.

BE IT THEREFORE RESOLVED BY THE BOARD THAT the Property be and the same is hereby exempted from ad valorem taxation as set forth above and as shall be further set forth in a written Agreement pursuant to K.S.A. 12-147, the terms of which shall not be in contravention of this Resolution or the laws of the State of Kansas.

BE IT FURTHER RESOLVED BY THE BOARD THAT the Chairman of the Board and the Finney County Clerk be and the same are hereby authorized and directed to execute the Agreement on behalf of the Board.

This Resolution shall take effect upon its publication in the Garden City Telegram, the official county newspaper.

PASSED AND APPROVED BY THE BOARD on this ____ day of _____, 2026

**BOARD OF COUNTY
COMMISSIONERS OF FINNEY
COUNTY, KANSAS**

Michael Utz, Vice-Chair

Attest:

DORI MUNYAN, County Clerk

MEMORANDUM

TO: County Commission
FROM: Derek Ramos, County Administrator
PRESENTER: Derek Ramos, County Administrator
DATE: August 3, 2026
RE: Resolution No. 29-2026 | Garden City Co-op Tax Abatement

INFORMATION:

The Board of County Commissioners is asked to consider and approve Resolution 29-2026 which amends the property tax abatement timing and in lieu of tax payments paid by the Garden City Co-op prescribed in Resolution 09-2026 to align with the order of the Board of Tax Appeals.

BACKGROUND:

On March 14, 2026, the Board of County Commissioners held a public hearing and adopted Resolution 09-2026 which gave local approval and support for an Economic Development Exemption (EDX) application by the Garden City Co-op pursuant to Article 11, Section 13 of the Kansas Constitution and in accordance with the Finney County Tax Abatement Policy. The required application was subsequently filed with the Board of Tax Appeals by the Finney County Appraiser's Office.

Upon examination of the exemption application, the Board of Tax Appeals found that the ad valorem tax exemption timing outlined in Resolution 09-2026 does not align with the timing provisions in Article 11, Section 13 of the Kansas Constitution. This timing mismatch created a scenario where the granted ad valorem tax exemption and in lieu of tax payments prescribed by Resolution 09-2026 did not align. Resolution 29-2026 seeks to adjust the in lieu of tax payment requirements to align with the Board of Tax Appeals granted ad valorem tax exemption.

ALTERNATIVES:

1. The Board of County Commissioners may adopt Resolution 29-2026 and authorize the Vice-Chair to sign.
2. The Board of County Commissioners may not adopt Resolution 29-2026 and provide staff with further direction.

RECOMMENDATION:

Staff recommends Alternative 1: The Board of County Commissioners adopt Resolution 29-2026 and authorize the Vice-Chair to sign.

FISCAL/POLICY IMPACT:

The ad valorem tax exemption ordered by the Board of Tax Appeals reduced tax revenue collected in tax year 2025 by the State of Kansas, Finney County, Garden City Community College, USD 363, Sherlock Township, and Drainage District 1. The collection of this revenue was accounted for in each entity's 2026 operating budget. Passage of this resolution allows for collection of an in lieu of tax

payment in tax year 2025 which will offset part of the reduced ad valorem tax revenue. The difference will be refunded to the Garden City Co-op.

ATTACHMENT(S):

09-2026 FINAL Tax Abatement EDX Garden City Co-op w-exhibit - signed

Docket No. 2026-614-EDX

29-2026 EDX Resolution Modification

Resolution No. 09-2026

WHEREAS, on the 16th day of September 2024, the Board of County Commissioners of Finney County, Kansas, ("Board") tentatively approved the application of Garden City Co-op (GC Co-op) for an *ad valorem* tax exemption for real property of Garden City Co-op.

AND WHEREAS, pursuant to State law, notice of a public hearing to be held on March 16, 2026, at 8:45 am CDT, in the Commissioners' Room, 311 N. 9th St, Garden City, Kansas was published in The Garden City Telegram on March 5, 2026, more than seven days prior to the said hearing.

AND WHEREAS, the said public hearing was held before the Board as scheduled.

AND WHEREAS, the Board has examined the application of Garden City Co-op, and heard the testimony of Garden City Co-op and the public.

AND WHEREAS, after consideration of the application, the Board has adopted the following findings of fact:

1. That the Property will be used exclusively for the purposes specified in Article 11, Section 13 of the Kansas Constitution;
2. That the Property was not relocated as contemplated at K.S.A. 79-251(c)(2);
3. That the Property will promote, stimulate, and develop the general economic welfare and property of Finney County and its environs, including the region and the State and that the purchase of the Property and its use in the operations of Garden City Coop has created new jobs in Finney County;
4. That the application, as amended, ("Proposal") and its consideration by the Board does not deviate from the established uniform policy of the Board ("Policy"); and the Proposal is in the best interest of Finney County;
 - a. Under the Policy, Garden City Co-op is entitled to a ten-year property exemption for each tax year beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;
 - b. Under the Proposal, Garden City Co-op will receive a ten-year property tax exemption beginning with 2026 and ending with 2035 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;

5. That the Finney County Clerk has given or caused to be given notice of the hearing as required by K.S.A. 79-251(b);
6. That the cost-benefit analysis required by K.S.A. 79-251(a)(1) has been prepared and reviewed;
7. That the application is complete, and the Finney County Clerk and the Finney County Appraiser shall, in coordination with Garden City Co-op, take all such action as may be necessary or advisable to complete the formal granting of the exemption and the approval thereof by the State Board of Tax Appeals;
8. That a listing of the Property to be exempt is referred to in the application, is all real property and is described and set forth in more detail on the attached Exhibit "A" attached hereto;
9. That Garden City Co-op stipulates that the value of the property described in Paragraph 8 above is \$37,526,050 as of 2026.

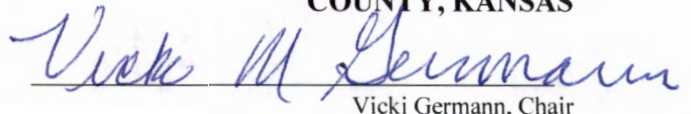
BE IT THEREFORE RESOLVED BY THE BOARD THAT the Property be and the same is hereby exempted from ad valorem taxation as set forth above and as shall be further set forth in a written Agreement pursuant to K.S.A. 12-147, the terms of which shall not be in contravention of this Resolution or the laws of the State of Kansas.

BE IT FURTHER RESOLVED BY THE BOARD THAT the Chairman of the Board and the Finney County Clerk be and the same are hereby authorized and directed to execute the Agreement on behalf of the Board.

This Resolution shall take effect upon its publication in the Garden City Telegram, the official county newspaper.

PASSED AND APPROVED BY THE BOARD on this 16 day of March, 2026

**BOARD OF COUNTY
COMMISSIONERS OF FINNEY
COUNTY, KANSAS**


Vicki Germann, Chair



Attest:

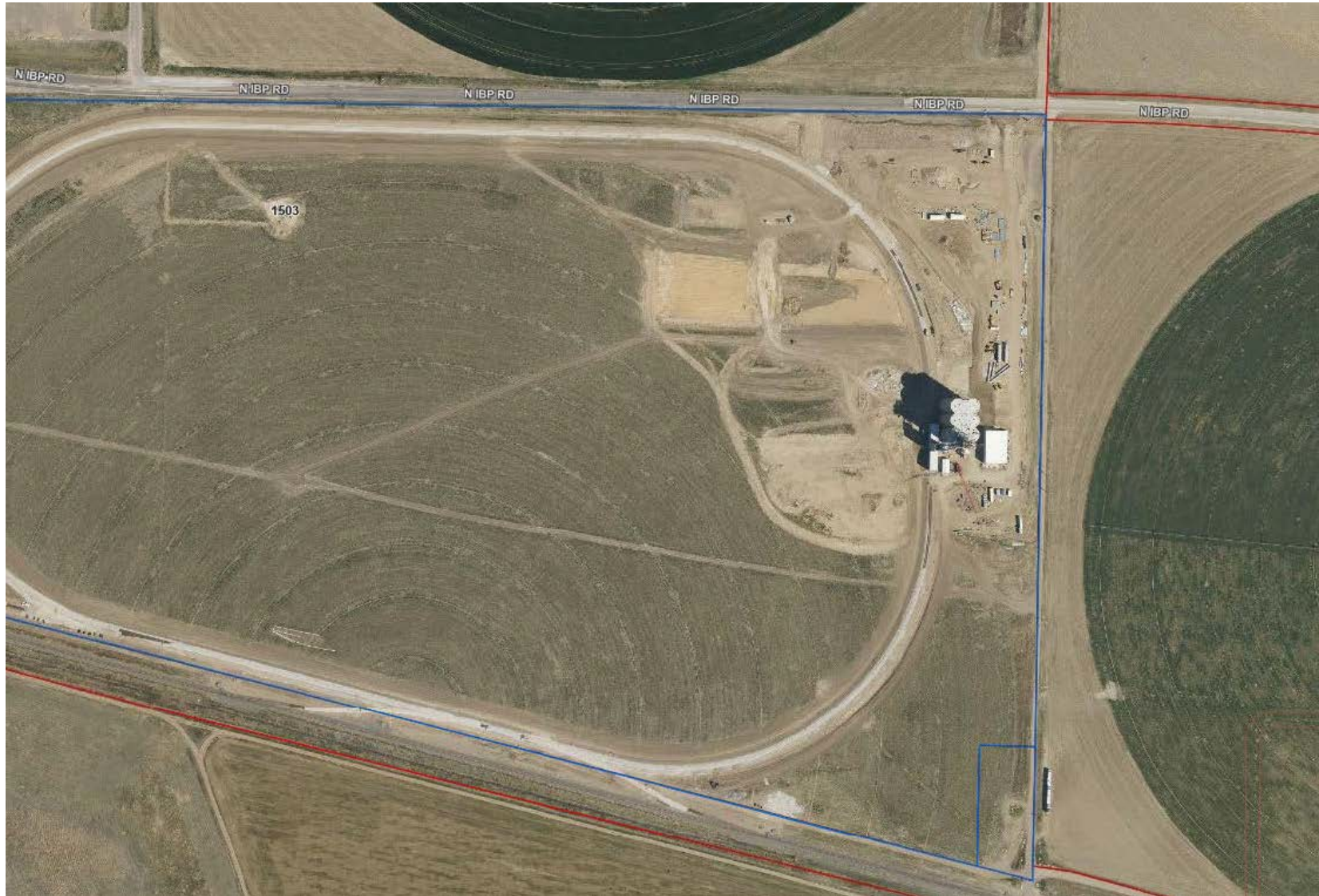

DORI MUNYAN, County Clerk

Exhibit A

Property Description

River Valley Subdivision Replat, S02, T24, R34W, BLOCK 01, Lot 01, ACRES 163.5

CAMA: 028-251-02-0-00-00-002.01-0 | QR: 316302 | 1503 N IBP Road, Holcomb



**BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS**

IN THE MATTER OF THE APPLICATION
OF GARDEN CITY CO-OP, INC. (THE)
FOR EXEMPTION FROM AD VALOREM
TAXATION IN FINNEY COUNTY,
KANSAS

Docket No. 2026-614-EDX

ORDER

Now the above-captioned matter comes on for consideration by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as an application for exemption has been filed pursuant to K.S.A. 79-213. The subject matter of this tax exemption application is described as follows:

Real estate and improvements -
Grain Storage Elevator, Rail Loop tract, Rail Load Out
building, Office and Truck unloading maintenance/electrical
building, at 1503 N IBP Rd, Holcomb, Finney County,
Kansas, Parcel ID# 028-251-02-0-00-00-002.01-0.

The Applicant requests exemption from ad valorem taxation pursuant to Kan. Const. art. XI, § 13. The Applicant, an existing business located in Holcomb, Kansas, uses the subject property for storing goods or commodities that are sold or traded in interstate commerce. The Applicant completed the expansion on August 1, 2024, and this expansion created eight new jobs.

In 2013, the Finney County, Kansas (the "County"), adopted policies and procedures for determining if an economic development exemption should be granted that contained a provision to ensure compliance by the Applicant with the conditions imposed by the local governing body. On August 27, 2024, the County prepared a cost-benefit analysis of the Applicant's operations to determine the financial impact of granting the tax exemption including the effect on state revenues.

On March 16, 2026, and after publishing notice of the hearing in *The Garden City Telegram*, the official County newspaper, and at least seven days prior and notifying Unified School District #363, the County conducted a public hearing on this exemption. The County passed Resolution No. 09-2026, which exempted the subject property from ad valorem taxation and made the factual determination that the subject will be used exclusively for exempt purposes.

The Applicant is an existing business exempted from ad valorem taxation by Finney County, Kansas. The Applicant is using the subject property exclusively for storing goods or commodities that are sold or traded in interstate commerce. The Applicant completed the expansion on August 1, 2024, and this expansion created eight new jobs. In its tax exemption application and supplemental filings, the Applicant stated that, due to changes in the County leadership positions, including the County's Appraiser's office, they were advised to request tax exemption for the period January 1, 2026, through December 31, 2035. This Board is a Kansas State Agency that has not been legislatively empowered to change the language of the Kansas Constitution and grant tax exemption for a period not specifically provided. Article 11, Section 13 of the Kansas Constitution is controlling for the Economic Development Tax exemption and specifically provides that the economic development tax exemption "shall be in effect for not more than 10 calendar years after the calendar year in which the business commences its operations or the calendar year in which expansion of an existing business is completed, as the case requires." For these reasons, as the Applicant satisfies the conditions enumerated in Kan. Const. art. XI, § 13 and K.S.A. 79-251, the Board grants exemption from ad valorem taxation from January 1, 2025, through December 31, 2034.

The Applicant is required to file its annual claim for exemption with the county appraiser prior to March 1, as provided in K.S.A. 79-210. The annual claim shall be accompanied by a "written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption." *Id.*

Pursuant to 2017 Kansas Senate Bill 19, § 52, this grant of tax exemption shall not be deemed to exempt any such property from the ad valorem property tax levied by a school district pursuant to the provisions of K.S.A. 72-8801, and amendments thereto. 2017 Kansas Senate Bill 19, § 52, however, shall not apply to exemptions granted by this Board when the associated resolution of intent, letter of intent or inducement resolution to issue revenue bonds and grant property tax abatement was approved by any governing body of any city or the board of commissioners of any county or the public hearing required by K.S.A. 79-251, and amendments thereto, was conducted prior to May 1, 2017.

IT IS THEREFORE ORDERED that the application requesting an exemption from ad valorem taxation be granted from January 1, 2025, through December 31, 2034, pursuant to the terms and conditions of Finney County, Kansas Resolution No. 09-2026, and the terms and conditions of any applicable payment in lieu of tax agreement, so long as the property continues to be used for exempt purposes.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529. See K.S.A. 74-2426(b). The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c). Pursuant to K.S.A. 77-529(d), any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f).

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS



KD

KRISTEN D. WHEELER, CHAIR

Virginia A. Powell

VIRGINIA A. POWELL, MEMBER

DEVIN SPRECKER, MEMBER

Terri L. Yamashita

TERRI L. YAMASHITA, SECRETARY

CERTIFICATE OF SERVICE

I, Terri L. Yamashita, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2026-614-EDX and any attachments thereto, was placed in the United States Mail, on this 12th day of June, 2026, addressed to:

Kelly Drees, CFO
The Garden City Co-Op Inc
106 N 6th St
Garden City, KS 67846

Dori Munyan, Finney County Clerk
Finney County Courthouse
PO Box M
Garden City, KS 67846-0450

Darwin Martwick, Finney County Appraiser
Finney County Admin Center
PO Box M
Garden City, KS 67846-0450

Trista Joyce, Finney County Treasurer
Finney County Courthouse
PO Box M
Garden City, KS 67846-0450

and a copy was placed in the capitol complex building mail addressed to:

Kansas Department of Commerce
Attn: Rachel Willis
1000 SW Jackson, Suite 100
Topeka, KS 66612-1354

Division of Property Valuation
Kansas Department of Revenue
Attn: Veronica Dean
300 SW 29th St
PO Box 3506
Topeka, KS 66601-3506

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.

Terri L. Yamashita
Terri L. Yamashita, Secretary

Resolution No. 29-2026

WHEREAS, on March 16, 2026, the Board of County Commissioners of Finney County, Kansas, ("Board") approved Resolution Number 09-2026

AND WHEREAS, Resolution 09-2026 was sent to the Board of Tax Appeals (BOTA) for review and approval.

AND WHEREAS, BOTA made modifications to the tax exemption as granted. See attached "Exhibit A".

AND WHEREAS, the Board modifies Resolution 09-2026 to be consistent with the findings of BOTA:

- a. Under the Policy, Garden City Co-op is entitled to a ten-year property exemption for each tax year beginning with tax year 2025 and ending with tax year 2034 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;
- b. Under the Proposal, Garden City Co-op will receive a ten-year property tax exemption beginning with tax year 2025 and ending with tax year 2034 coupled with an annual payment in lieu of taxes of 60% of the property taxes which would be due absent the exemption;

BE IT THEREFORE RESOLVED BY THE BOARD THAT Resolution 09-2026 is hereby modified to be consistent with the attached findings of the Board of Tax Appeals.

PASSED AND APPROVED BY THE BOARD on this ____ day of _____, 2026

BOARD OF COUNTY COMMISSIONERS
OF FINNEY COUNTY, KANSAS

Michael Utz, Vice-Chair

Attest:

GABY CAMPOS, Deputy County Clerk

MEMORANDUM

TO: County Commission
FROM: Abigail Jarmer, Planning Technician
PRESENTER: Abigail Jarmer, Planning Technician
DATE: August 3, 2026
RE: FC2026-30 Waiver Request | 403 Burnside Dr., Finney County, Kansas

INFORMATION:

The Board of County Commissioners is asked to consider a waiver request for the property generally located at 403 Burnside Dr., Finney County, Kansas

BACKGROUND:

The property owner, Olga Salas, is requesting a waiver from the Finney County Zoning Regulations and Finney County Environmental Code to allow the connection of electrical services for a manufactured home generally located at 403 E. Burnside Dr., Finney County, Kansas. The property is currently zoned "MHS" Manufactured Home Subdivision District and contains +/- 0.39 acres. There is a single-family home, a vacant manufactured home, and an accessory structure existing on the property. The owner would like to connect electrical services to the vacant manufactured home as she plans to retire soon and would like to occupy the home and be near her family. However, the property and the manufactured home do not meet the minimum requirements of the Finney County Zoning Regulations and Environmental Code and are considered non-conforming.

According to Section 22.080 of the Finney County Zoning Regulations, "Nonconforming uses as defined herein may be permitted to continue, provided that no structural alterations except those required by law or resolution are made therein, and that the nonconforming use is not discontinued or abandoned for a period of one year, and was: 1. Legally established at the time of the adoption of the County Zoning Regulation; 2. Legally established at the time an amendment was made to the County Zoning Regulation so as to transfer the land to a more restricted district, as the case may be; or 3. Legally established prior to the adoption of the current County Zoning Regulations and amendments thereto." The electrical service has been disconnected since 2018. Since the use has been discontinued for more than a year, a waiver must be granted to allow the reconnection of electrical service.

Section 11-B.010 of the Finney County Zoning Regulations defines a Manufactured Home as "A factory-built home or structure federally regulated by the HUD Code and built in 1986 or newer, placed upon a permanent foundation approved by the Chief Building Inspector or designee." Section 11-B.020 of the Finney County Zoning Regulations states "Manufactured Homes as defined in Section 11-B.010" are a permitted use within the MHS District. Additionally, Section 11-B.030 allows "Manufactured Homes of model years 1976 to 1985" as a conditional use within the MHS District, subject to approval of a conditional use permit from the Board of Zoning Appeals. However, the manufactured home has a model year of 1968. Since the manufactured home is older than the minimum age requirement for a

permitted or conditional use within the MHS District, a waiver from this section is required to allow for the manufactured home to reconnect to electrical service.

According to Section 11-B.050, the maximum lot coverage within the MHS District "by all buildings, principal and accessory, shall not exceed forty (40%) percent, not more than one single-family dwelling may be placed on a lot." There is currently a single-family home in addition to the manufactured home on the property, which exceeds the maximum lot coverage requirements. A waiver from this section would be required to allow the existing manufactured home to be connected to electrical services.

Section 11-B.040 of the Finney County Zoning Regulations states that the minimum lot size requirements for the MHS District are as follows: "Subject to the County Environmental Code and except as otherwise provided in Article 23, of this Zoning Regulation, no building shall be erected or altered on a lot which makes provisions for less than 8,000 square feet of lot area. Minimum lot widths shall be not less than 80 feet and minimum lot depths shall not be less than 100 feet."

Section 2-5.8(b) "Suitable Site" of the Finney County Environmental Code states, "no site shall be approved if the site contains less than two acres of land exclusive of roads, streets, or other public right-of-way or easements, provided this area requirement may be reduced to one acre if the property is served by an approved public water supply." The property is served by a private well and is less than the two-acre lot size requirement. There are currently two septic systems on the property: one serving the single-family home and the other serving the manufactured home. The septic system serving the manufactured home is currently located underneath the home. In accordance with the State of Kansas Department of Health and Environment Bulletin 4-2, the minimum separation distance between a septic system and a structure is ten feet. The property owner has been notified that if this waiver request is approved, the current septic system must be removed and replaced in a location that maintains the proper distances from water service lines, other structures, and property lines. Attached is the sketch submitted by the plumber with the proposed layout of the new septic system for the manufactured home.

ALTERNATIVES:

1. The Board of County Commissioners may approve the waiver from the requirements of Sections 11-B.020, 11-B.030, 11-B.040, 11-B.050, and 22.080 of the Finney County Zoning Regulations and Section 2-5.8(b) of the Finney County Environmental Code to allow for electrical services to be reconnected to the manufactured home.
2. The Board of County Commissioners may not approve the waiver from Sections 11-B.020, 11-B.030, 11-B.040, 11-B.050, and 22.080 of the Finney County Zoning Regulations and Section 2-5.8(b) of the Finney County Environmental Code to allow for electrical services to be reconnected to the manufactured home.
3. The Board of County Commissioners may provide staff with an alternative direction.

RECOMMENDATION:

Staff cannot provide a recommendation for this request. However, if the Board of County Commissioners approves the waiver request, Staff recommends approval, subject to the condition that the septic system for the manufactured home be replaced in a location that maintains proper distances from water service lines, other structures, and property lines.

FISCAL/POLICY IMPACT:

There are many non-conforming residential properties in the unincorporated county that have more than one home on a property that is less than the minimum lot size requirements. Approval of this waiver may set a precedent for similar requests. This may lead to future environmental concerns.

ATTACHMENT(S):

FC2026-30 Waiver Request Letter
FC2026-30 Vicinity Map
FC2026-30 Pictures of Manufactured Home
FC2026-30 Septic System Layout

July 8, 2026

Finney County Board of County Commissioners
311 N. 9th Street
Garden City, KS 67846

RE: Request for Waiver – 403 E Burnside Drive, Garden City, KS 67846

Dear Madam Chair and Members of the Board of County Commissioners,

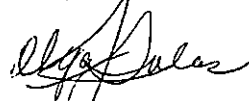
I respectfully request a waiver from the applicable provisions of the Finney County Zoning Regulations and Environmental Code so electric service may be restored to the 1968 Great Lakes mobile home located at 403 E Burnside Drive. The mobile home has remained at this address since the mid-1970s, and certainly well before 1980.

From 1995 to 2014, I worked for IBP/Tyson Fresh Meats. During that time, I experienced two serious health issues. One required emergency ambulance transport from the workplace, and another, which I initially believed was a heart attack, was later diagnosed as Bell's palsy. Because of these health concerns, I ultimately had to prioritize my health and leave my position.

After leaving Tyson, I faced financial challenges and had to reduce expenses, including disconnecting electricity on the Mobil Home. Since February 2023, I have been steadily employed at the Susan Chase PA office. With my financial situation now improving, I am ready to restore electric service to the home. I plan to retire at this residence within the next two years and would like to begin making the necessary preparations.

Please advise me of the next steps required to confirm the property location and restore electric service. Thank you for your time, consideration, and service to the residents of Finney County. I sincerely appreciate your review of this request and respectfully ask for your favorable consideration.

Respectfully submitted



Olga Salas



Case Number: FC2026-30

Applicant: Olga Salas

Location: Generally located at 403 E. Burnside Dr., Finney County, Kansas.

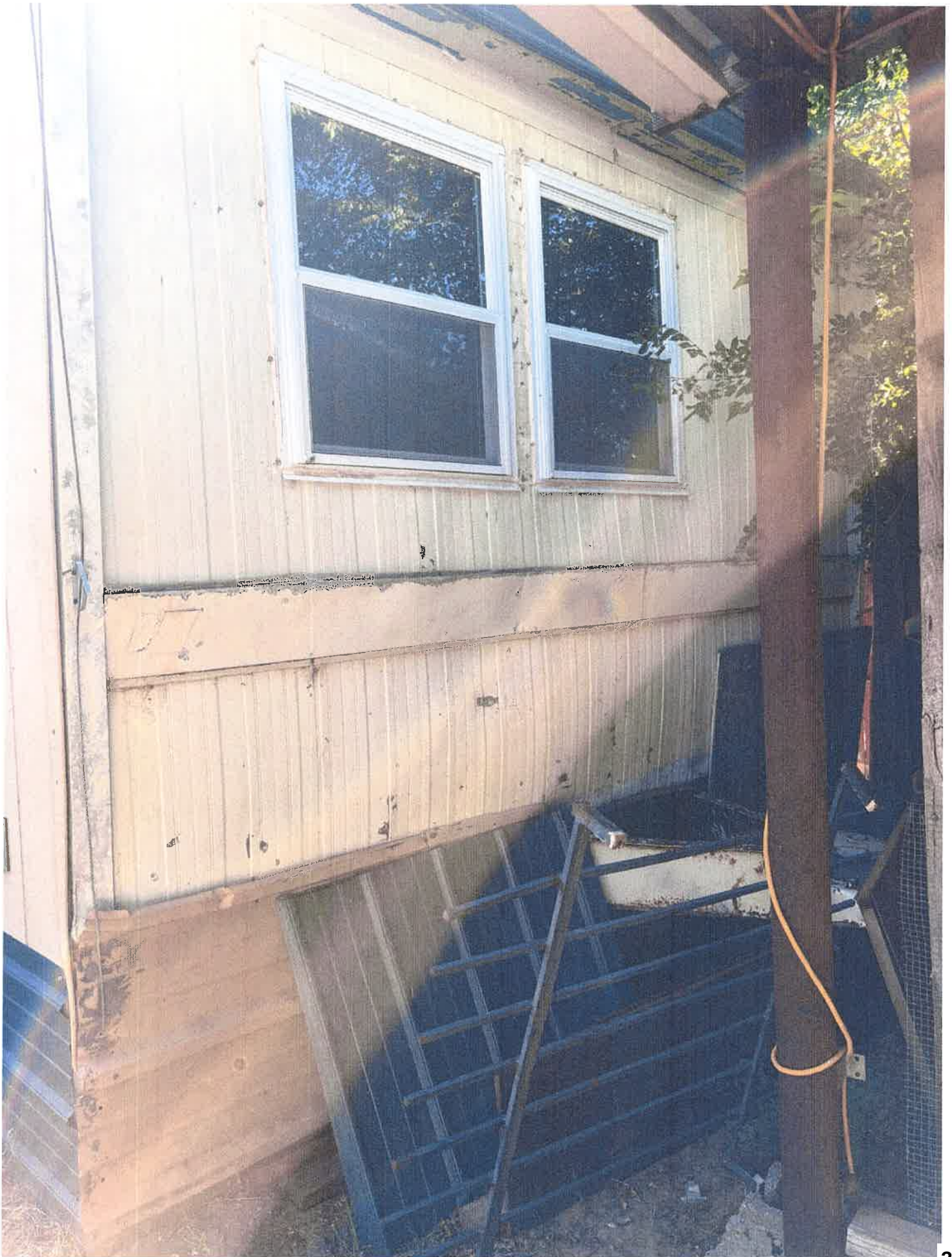
Request: Waiver Request



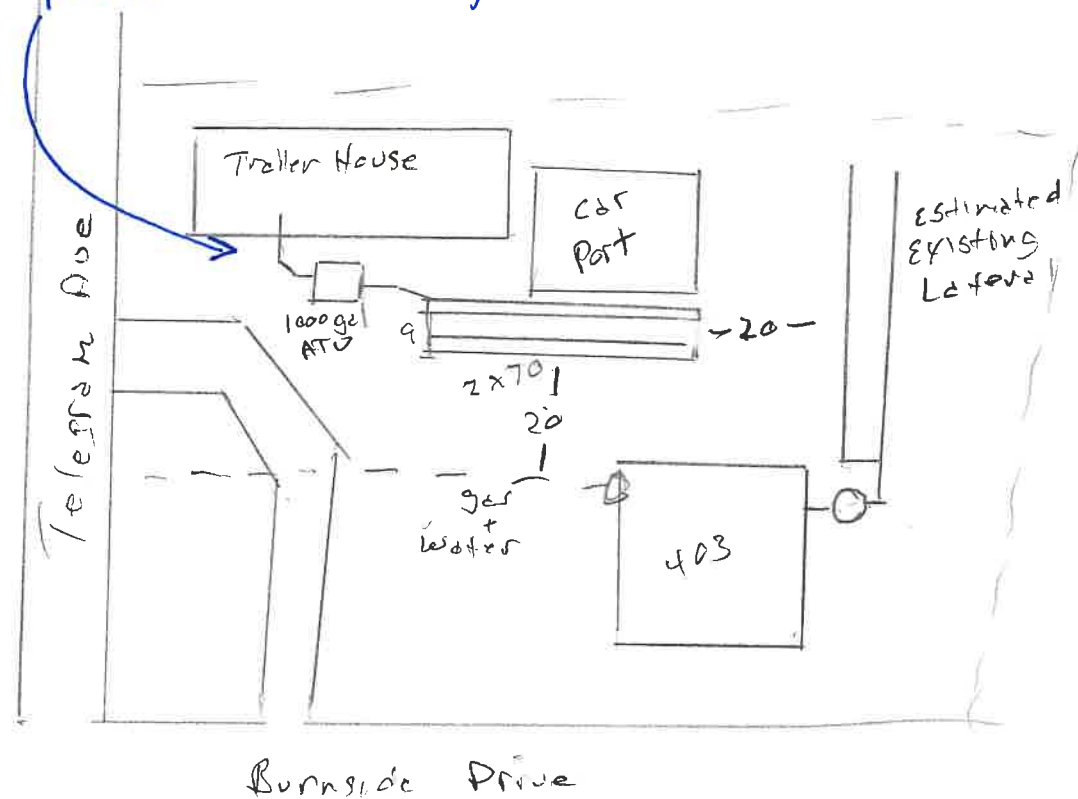








Proposed New Layout



Any changes to the above plan must be pre-approved by Sanitarian

COMPLETE AREA BELOW IF APPLYING FOR COST-SHARE ASSISTANCE

Signature required for cost-share assistance. Cost-share not to exceed the County Conservation District's program limit.

STATE CONSERVATION COMMISSION

A failing on-site wastewater system may be indicated by ponding of untreated wastewater on the ground surface above lateral fields, a leaking or overflowing wastewater pond, and direct discharge of effluent from a septic tank to the surface or a ditch, or other conditions that indicate inadequate treatment of domestic wastewater.

NPS REQUIREMENTS

Is the failing system located at a site where the drinking water form human consumption is supplied from a domestic water well and one or all of the following are present at the site?

- ☐ Current failing system is a rat hole, cesspool or seepage pit
- ☐ Current failing system is within 100 ft. of the domestic well
- ☐ Current failing system is up gradient of the domestic well and is within 400 ft. of the domestic well
- ☐ The domestic water well has tested positive for fecal coliform bacteria or has elevated nitrate levels over 10 ppm and the failing system is determined by the local sanitarian to be a possible source of the contamination
- ☐ The failing system is located 500 ft. or less from a perennial or intermittent stream (as shown on a USGS 7.5 Minute Topographic Map)
- ☐ The failing system is located within a two mile radius of a public water supply well (or other designated source water protection zone)
- ☐ The failing system is located within an alluvial area based on State Alluvial Aquifer Map

LAND OWNER

DATE

MEMORANDUM

TO: County Commission
FROM: Mackenzie Phillips, Director of Planning and Development
PRESENTER: Mackenzie Phillips, Director of Planning and Development
DATE: August 3, 2026
RE: FC2026-31 Waiver Request | 112 Stratford Ct., Finney County, Kansas

INFORMATION:

The Board of County Commissioners is asked to consider a waiver request for the property generally located at 112 Stratford Ct., Finney County, Kansas.

BACKGROUND:

The property owners, HJ & Rebecca Swender, are requesting a waiver from the Finney County Zoning Regulations and Finney County Environmental Code to allow the issuance of a building permit for an addition to their home, generally located at 112 Stratford Ct., Finney County, Kansas. The property is currently zoned "L-R" Low Density Residential District and contains +/- 0.52 acres. The owners would like to construct a 40-foot by 27-foot garage addition, enclose the existing 9-foot by 12-foot porch to expand the existing kitchen and dining space, and convert the existing garage area into a storage and recreational space. However, the property is non-conforming because it does not meet the minimum lot size required for an on-site septic system.

Section 8.040 of the Finney County Zoning Regulations states that the minimum lot size requirements for the "L-R" district are as follows: "Subject to the County Environmental Code and except as otherwise provided in Article 23, of this Zoning Regulation, no building shall be erected or altered on a lot which makes provisions for less than 8,800 square feet of lot area. Minimum lot widths shall be not less than 80 feet and minimum lot depths shall not be less than 110 feet."

Section 2-5.8(b) "Suitable Site" of the Finney County Environmental Code states, no site shall be approved if "the site contains less than two acres of land exclusive of roads, streets, or other public right-of-way or easements, provided this area requirement may be reduced to one acre if the property is served by an approved public water supply." The property is served by a public water supply, so the required minimum lot size is one acre. However, the property is less than the one-acre lot size requirement and is considered non-conforming.

According to Section 22.080 of the Finney County Zoning Regulations, "Nonconforming uses as defined herein may be permitted to continue, provided that no structural alterations except those required by law or resolution are made therein, and that the nonconforming use is not discontinued or abandoned for a period of one year, and was: 1. Legally established at the time of the adoption of the County Zoning Regulation; 2. Legally established at the time an amendment was made to the County Zoning Regulation so as to transfer the land to a more restricted district, as the case may be; or 3.

Legally established prior to the adoption of the current County Zoning Regulations and amendments thereto.”

Furthermore, Section 22.100 states, “1. Routine maintenance and repair may be permitted unless the property is deemed or declared to be unsafe by the Building Official. Such repairs shall not be construed to mean major remodeling, restoration or replacement. Such repairs will not usually extend the life of the structure and will not exceed \$2,500 or 10% of the total appraised value by the Finney County Appraiser, whichever is greater, nor increase the degree of nonconformance; 2. Remodeling may be permitted for residential structures by the Planning and Community Development Director or his/her designee as long as it does not increase the degree of nonconformance; and/or conforms with all applicable County Codes and Regulations. Remodeling may be permitted for commercial and industrial uses by Conditional Use Permit only after authorized by the Board of Zoning Appeals in accordance with Article 29.” Constructing the proposed addition to the home would increase the structure's footprint and is considered a structural alteration that exceeds the allowed routine maintenance/repair or remodeling detailed in Section 22.100.

ALTERNATIVES:

1. The Board of County Commissioners may approve the waiver from Section 8.040 of the Finney County Zoning Regulations and Section 2-5.8(b) of the Finney County Environmental Code to allow for the 40-foot by 27-foot garage addition, 9-foot by 12-foot porch enclosure, and accompanying renovations to the home.
2. The Board of County Commissioners may not approve waiver from Section 8.040 of the Finney County Zoning Regulations and Section 2-5.8(b) of the Finney County Environmental Code to allow for the 40-foot by 27-foot garage addition, 9-foot by 12-foot porch enclosure, and accompanying renovations to the home.
3. The Board of County Commissioners may provide staff with alternative direction.

RECOMMENDATION:

Staff cannot provide a recommendation for this request.

FISCAL/POLICY IMPACT:

Approval of this waiver may set a precedent for similar requests to expand the footprint of existing non-conforming structures with septic systems on properties less than the minimum lot size requirement. This may lead to future environmental concerns.

ATTACHMENT(S):

[FC2026-28 Waiver Request Letter](#)

[FC2026-31 Vicinity Map](#)

[FC2026-31 Septic Layout](#)

[FC2026-31 Proposed Addition Site & Floor Plans](#)

July 16, 2026

Finney County Commission
311 N 9th St.
Garden City, KS 67846

RE: Waiver for Finney County Zoning Regulations and Environmental Code, Section 8.040 for the L-R Low Density Residential District

To the Commissioners of Finney County:

We submit this request for a waiver from the applicable provisions of the Finney County Zoning Regulations and Environmental Code to allow the issuance of a building permit for a remodel of our home. This waiver request is for the addition of new garage stalls and enclosure of the existing front porch at 112 Stratford Ct. in the Southwind neighborhood.

Our house is a legally established residential property in the Southwind neighborhood. However, current county zoning regulations, which were adopted after the construction of this home and after much of Southwind was developed, state that it does not meet the current minimum lot size requirements established in Section 8.040 of the Finney County Zoning Regulations for the L-R Low Density Residential District. The Director of the Planning & Development explained to us that because the proposed remodel expands the existing footprint of our home, Planning & Development staff are unable to approve the permit. We appreciate the Planning and Development staff taking time to review our proposal and respectfully ask for the approval of our building permit.

The proposed addition will construct three new garage stalls (approximately 40'x27') and close in the existing front porch (approximately 12'x9'). See provided architectural drawings for reference. The existing garage will be converted to storage and recreational space, and the porch area will be converted to expand the existing kitchen and dining space. Dick Construction will be the contractors completing the addition.

This is a modest addition intended to improve the functionality of our family home. It will not create an additional dwelling unit or bathroom, increase residential density, or alter the residential character of the property. The home will continue to be used exclusively as a single-family residence, and the project has been designed to comply with all other applicable requirements without adversely affecting neighboring properties.

We also note that the requested waiver relates to a nonconforming lot size requirement associated with septic capacity. **Because this project does not change the lot size, does not increase occupancy, nor add to the septic load, it will not increase the degree of nonconformity.**

Our home is located in the Southwind Community that is regulated by a homeowners' association with architectural control committee. We have secured approvals from the committee and homeowners association for these plans, as they see the value added to the neighborhood and that the plans are in conformity with the community development.

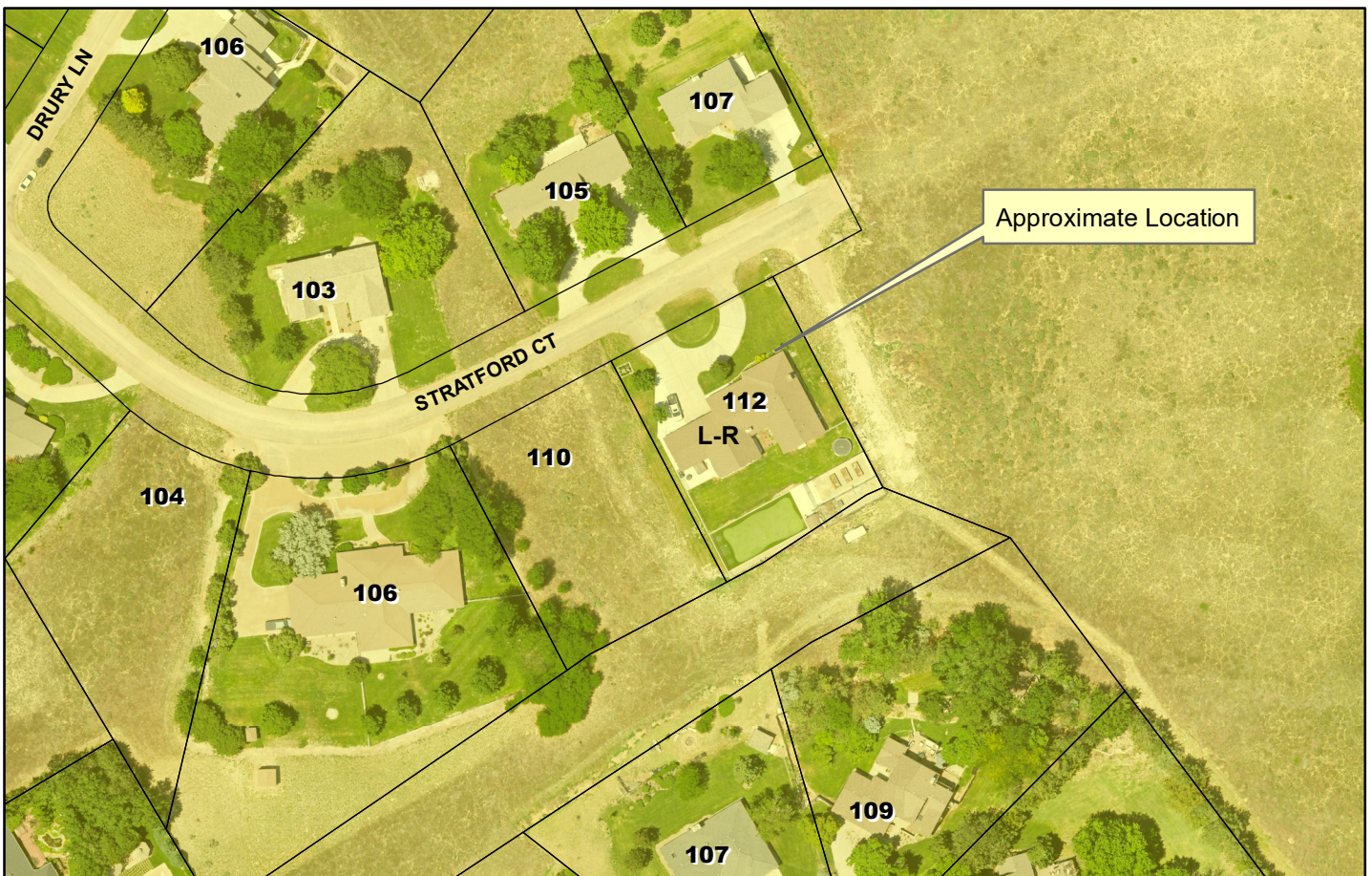
Our family is proud to call Garden City home. We have put down roots here and remain committed to investing in our home and our community. We respectfully ask for your approval of this waiver so we can make these improvements to our property.

Thank you for your time and consideration.

Sincerely,

HJ.  Rebecca Swender

HJ and Rebecca Swender



Case Number: FC2026-31

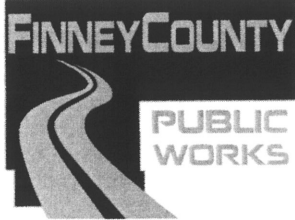
Applicant: HJ & Rebecca Swender

Location: Generally located at 112 Stratford Ct., Finney County, Kansas.

Request: Waiver Request

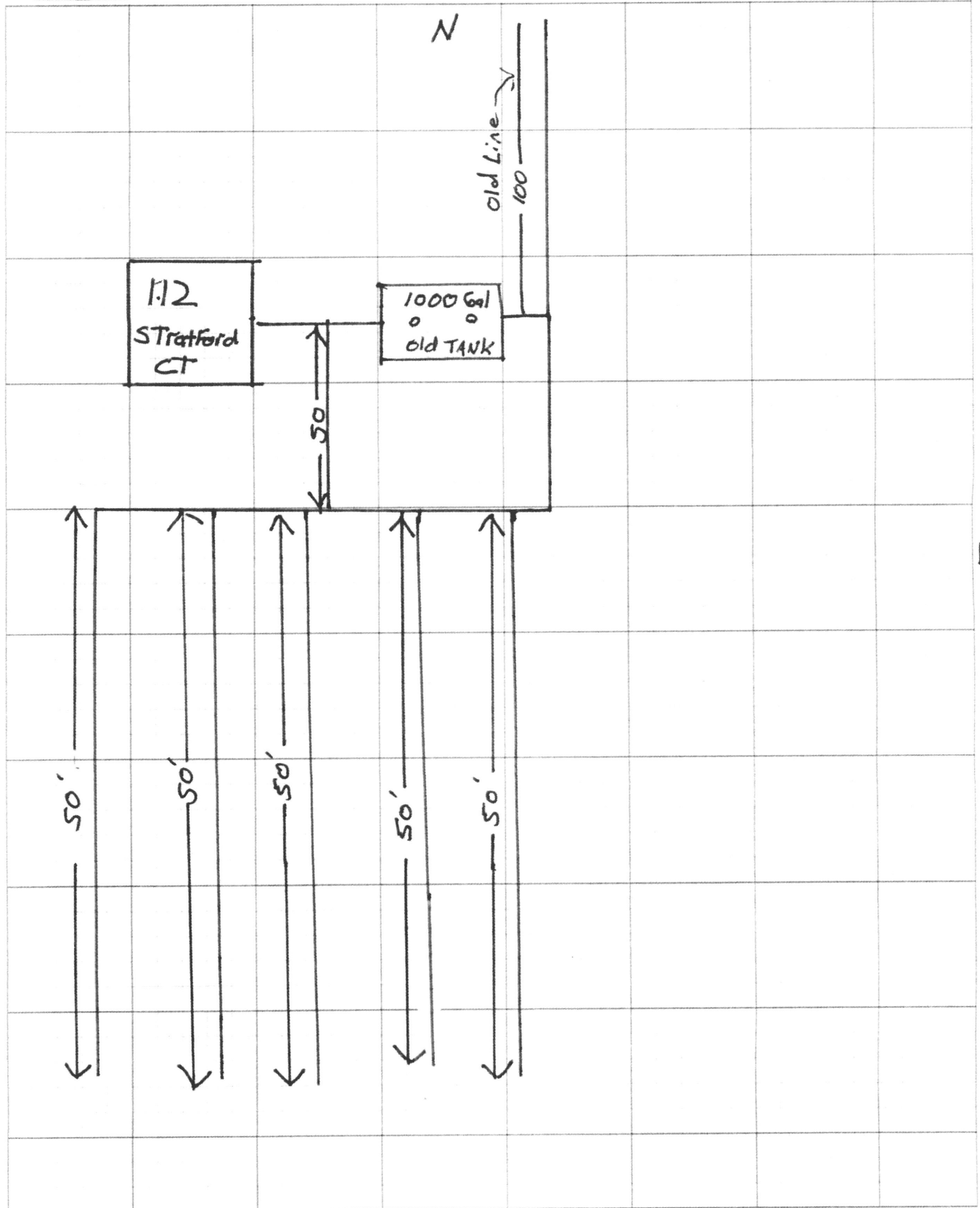


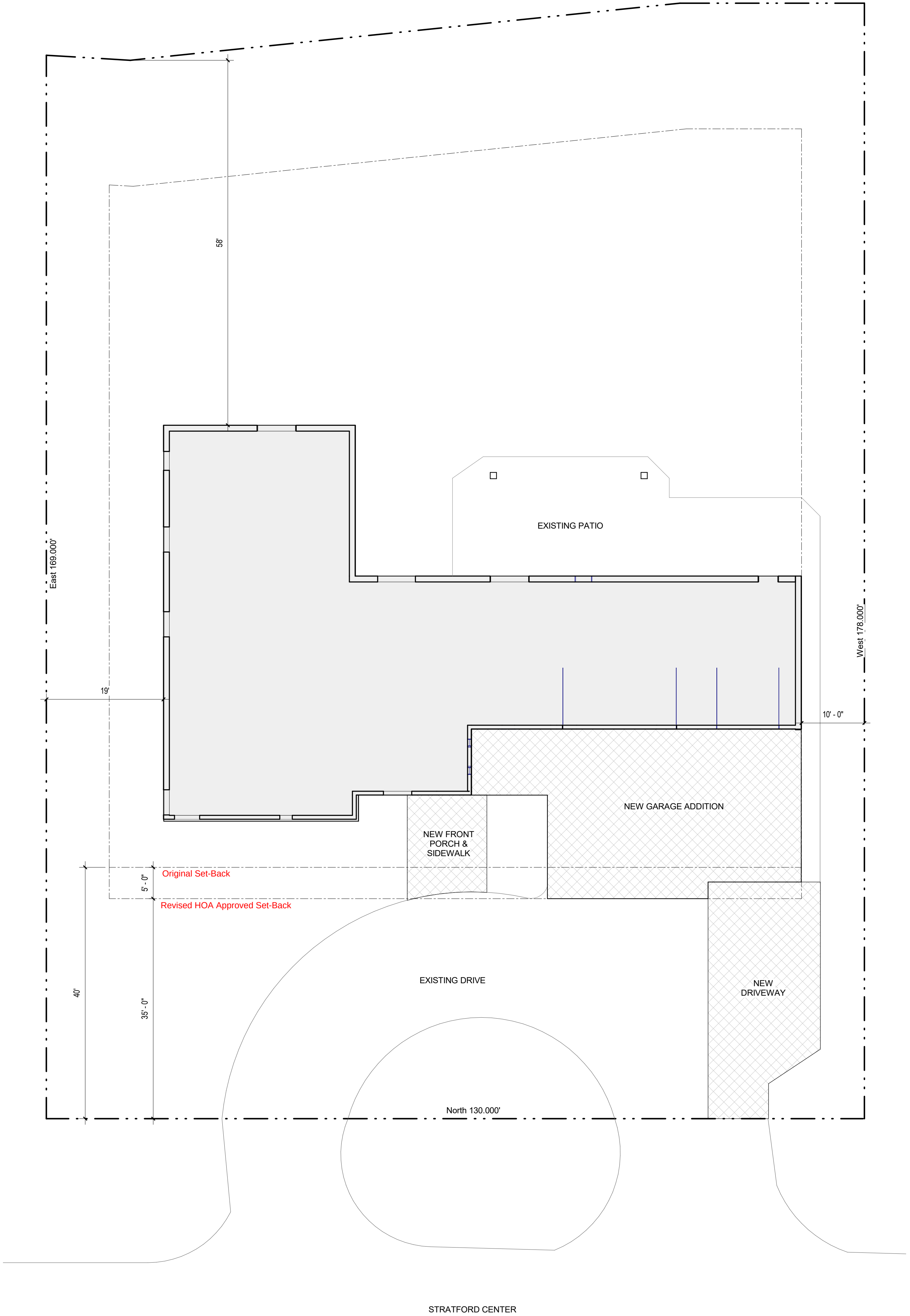




Date: 2-6-23
Job No: HJ Swender
112 Stratford CT
Sec. 29 T 24

Page: Installer
By: Dick Construction
620-275-1806
S-R 32 E/W



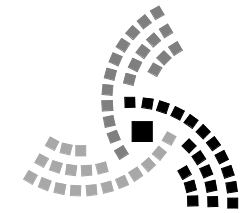


1

Site Plan

1" = 10'-0"

STRATFORD CENTER



GMCN
ARCHITECTS • PLANNERS

115 E. LAUREL
GARDEN CITY, KS 67846
www.gmcnarchitects.com

A GARAGE ADDITION FOR SWENDER RESIDENCE

112 Stratford Center Garden City, KS 67846

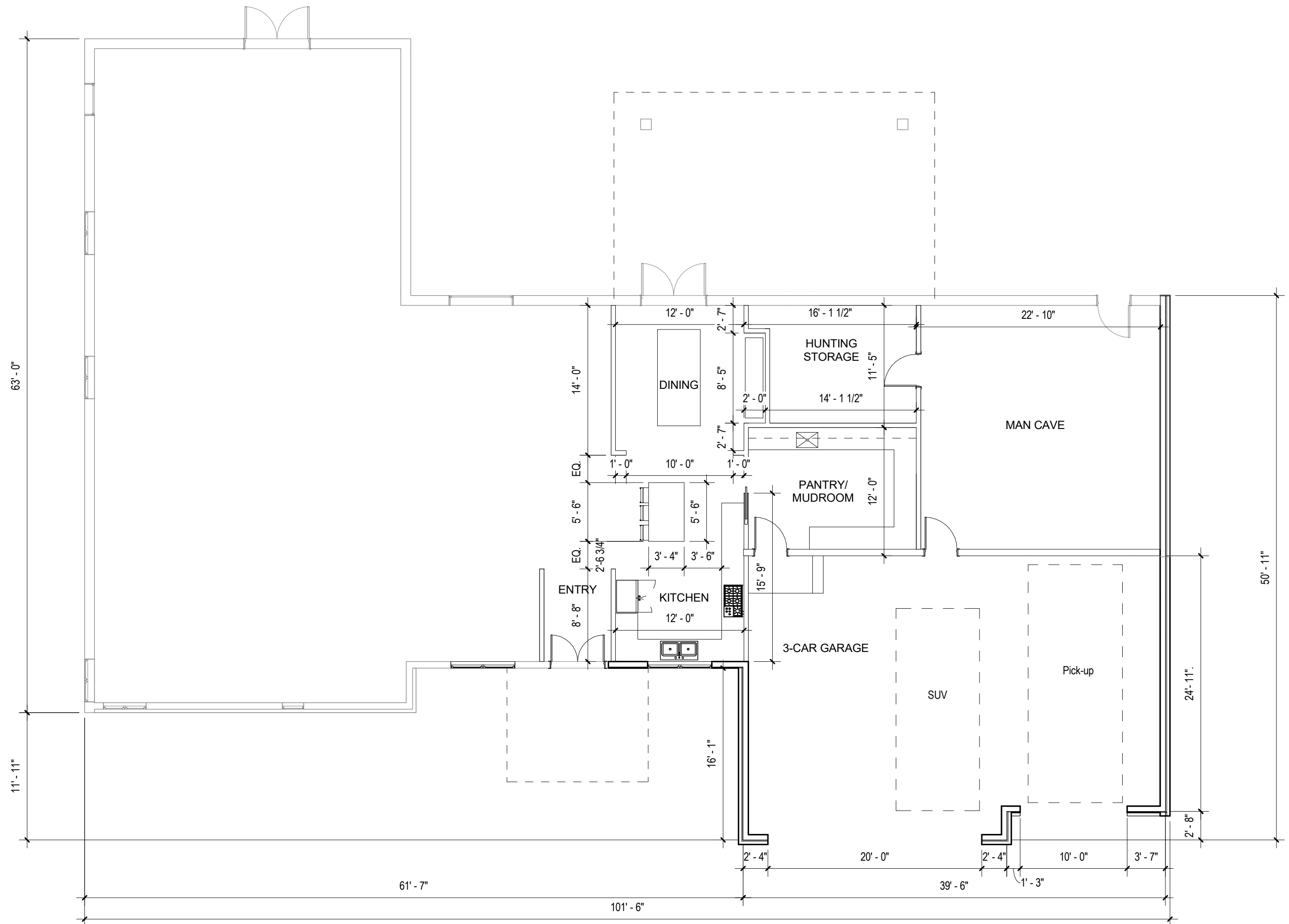
ISSUE:

No	Date	Description
----	------	-------------

SHEET TITLE:
ARCH SITE PLAN

DATE:
Issue Date

SP101



MEMORANDUM

TO: County Commission
FROM: Kelly Munyan, Director of Human Resources
PRESENTER: Kelly Munyan, Director of Human Resources
DATE: August 3, 2026
RE: Performance Management and Learning Management Software

INFORMATION:

The Board of County Commissioners is asked to consider and approve the procurement of a Performance Management System, with implementation scheduled for the fourth quarter of 2026, and a Learning Management System, with implementation scheduled for the fourth quarter of 2027.

BACKGROUND:

Finney County's performance management process has historically been treated as a compliance task rather than a strategic tool for employee development and organizational performance. Only about 60% of employees receive an annual performance evaluation, and many evaluations provide limited opportunity for meaningful feedback or employee development. Historically, the County has relied on paper-based evaluations, with a brief transition to an electronic system, Perform Smart, which was soon after, discontinued.

In October 2025, the County received the final Raftelis report that conducted a comprehensive organizational review and staffing analysis of Finney County's organization. One of the key recommendations was to adopt a more strategic, data driven approach to workforce management. The report recommended leveraging technology to improve operational efficiency, strengthen recruitment efforts, and implement software that supports work planning, performance management, and resource allocation. It further emphasized that establishing a consistent, organization wide performance management and evaluation process would improve accountability, align departmental goals with organizational priorities, strengthen communication and collaboration, and provide employees with meaningful feedback and professional development opportunities. Formalizing these practices will support informed decision making, improve employee engagement, and ensure County resources remain aligned with strategic priorities and community needs.

Employee feedback has consistently indicated a desire for more frequent coaching, professional development opportunities, and ongoing communication rather than a single annual evaluation. Moving to an anniversary date evaluation process supported by an online system will encourage continuous performance conversations and eliminate the rushed annual reviews.

The onboarding experience is another critical component of employee success and retention. Research consistently demonstrates that an employee's first 90 days significantly influence long-term engagement and will aid in retention. As part of this initiative, Human Resources will implement structured 30-, 60-, and 90-day check-ins alongside an updated onboarding process that incorporates Human Resources,

Payroll, Information Technology, Emergency Management, and other departments that contribute to the successful integration of our new employees.

Human Resources also intends to implement ongoing stay interviews as part of a proactive employee engagement strategy. Unlike exit interviews, which occur after an employee has decided to leave, stay interviews provide opportunities to identify concerns early, strengthen employee engagement, build trust, and reduce avoidable turnover.

The long-term performance vision for the County includes implementing a 360-degree evaluation process, allowing employees to receive constructive feedback from supervisors, peers, direct reports, and through self-assessments. However, successful implementation requires first establishing a strong foundation. Transitioning from paper evaluations to an electronic performance management system, training supervisors on effective performance evaluations and coaching, modernizing the evaluation process, and moving to anniversary date reviews will position the organization for a successful future implementation of 360-degree feedback.

During the first year, the County will focus on implementing and training employees and supervisors on the new online Performance Management System. In the second year, the County plans to take the same approach with implementing the Learning Management System to support the organizational review recommendations, future performance-based merit increases, employee development, compliance training, and a culture of continuous learning, engagement, and organizational excellence. NeoGov's suite of products have been evaluated and selected to support Finney County's employee performance management and professional development initiatives. By automating performance evaluations, workflows, reminders, and other administrative processes, this platform reduces the management burden while improving consistency, accountability, and employee growth.

Finally with the additional recommendation from Raftelis that Human Resources establish a regular cadence of meetings with department leadership, at a minimum of twice annually, these meetings will strengthen communication, provide ongoing support, and can be used to help ensure departments fully utilize both the Performance Management System and the Learning Management Systems. Regular collaboration with department leadership will also allow Human Resources to identify training needs, monitor progress toward organizational goals, address challenges proactively, and maximize the value of both systems across the organization.

ALTERNATIVES:

1. The Board of County Commissioners may authorize and approve the purchase of NeoGov's Performance Management Software independently for year one and authorize the additional purchase of NeoGov's Learning Management System in year two.
2. The Board of County Commissioners may deny the purchase of NeoGov's Performance Management and Learning Management Software and direct staff on a different approach or direction for employee performance and learning.

RECOMMENDATION:

Staff Recommends alternative 1, The Board of County Commissioners authorize the purchase of NeoGov's Performance Management Software as a standalone implementation for year one, with the addition of NeoGov's Learning Management System in year two. This phased approach establishes a strong foundation for organizational success, enhances employee engagement, and supports continuous learning and professional growth.

Both the Raftelis and McGrath studies identified the need for consistent, documented performance evaluations to promote fairness, improve accountability, and strengthen employee engagement and

retention. Implementing NeoGov's Performance Management Software directly addresses these recommendations by providing a standardized performance evaluation process. The planned addition of the Learning Management System in year two will further support long-term workforce development by equipping employees with structured training and professional development opportunities.

FISCAL/POLICY IMPACT:

The proposed software solution will be procured through the Sourcewell cooperative purchasing contract with NeoGov (Contract No. 030425-PDMS; FICO Member No. 156857).

The anticipated costs are as follows:

- Year one: Performance Management System implementation, training, and first-year subscription: \$13,493.40
- Year two: Performance Management System plus implementation, training, and addition of the Learning Management System: \$30,516.20
- Year three: Ongoing Performance Management and Learning Management System subscription and support: \$39,642.00

Year one, funding for this purchase is available through Line Item 172-18-5428-03– Human Resource Equipment Reserve, which has a current available balance of \$74,892.00.

Years two and beyond, funding has been and will be budgeted in Employee Benefits.

ATTACHMENT(S):

[NeoGov Quote 7.15.26](#)

THIS IS NOT AN INVOICE

Contract Records		Order Details	
Account Number:	A-656233	Order #:	Q-489958
Customer:	Finney, County of (KS)	Valid Until:	8/31/2026
Effective Employee Count:	293	Start Date:	Last signature date
Sales Rep:	Wesley Taylor		

Customer Contact		Shipping Contact	
Billing Contact:	Finney, County of (KS)	Shipping Contact :	Finney, County of (KS) Kelly Munyan
Billing Address:	311 N 9th St Garden City, KS 67846-5312	Shipping Address:	311 N 9th St Garden City, KS 67846-5312
Billing Contact Email:		Shipping Contact Email:	kmunyan@finneycounty.org
Billing Phone:		Shipping Phone:	6202602208

Payment Terms		Notes:
Payment Term:	Net 30	
PO Number:		

Subscription Service

Year 1

Item	Type	Term (Months)	License Type	Total (USD)
Perform Subscription	Recurring	12	Employee Based	\$10,493.40
Perform Setup	Services	12	Employee Based	\$3,000.00
Year 1 TOTAL:				\$13,493.40

Year 2

Item	Type	Term (Months)	License Type	Total (USD)
Perform Subscription	Recurring	12	Employee Based	\$13,116.75
Learn Subscription	Recurring	12	Employee Based	\$14,399.45
Learn Setup	Services	12	Employee Based	\$3,000.00
Year 2 TOTAL:				\$30,516.20

Year 3

Item	Type	Term (Months)	License Type	Total (USD)
Learn Subscription	Recurring	12	Employee Based	\$22,153.00

Item	Type	Term (Months)	License Type	Total (USD)
Perform Subscription	Recurring	12	Employee Based	\$17,489.00
Year 3 TOTAL:				\$39,642.00
Total:				\$83,651.60

This price does NOT include any sales tax. Total in USD

Additional Terms and Conditions

License Terms: Enterprise license denotes that Customer has purchased an enterprise wide license up to the employee count specified above. User based license denotes that Customer has purchased the number of licenses set forth in the quantity column. Item count denotes the number of items that Customer has licensed as set forth in the quantity column.

Payment Terms: All invoices issued hereunder are **due upon the invoice due date**. If the Order is for a period longer than one year, the fees for the first period shown shall be invoiced immediately and the fees for future years/periods shall be invoiced annually in advance of each 12 month period shown on the Order, but regardless of the billing cycle, Customer is responsible for the fees for the entire Order. The fees set forth in this Order Form are exclusive of all applicable taxes, levies, or duties imposed by taxing authorities and Customer shall be responsible for payment of any such applicable taxes, levies, or duties. All payment obligations are non-cancellable, and all fees paid are non-refundable. Payment for services ordered hereunder shall be made to Governmentjobs.com, Inc., (D/B/A NEOGOV).

Terms & Conditions: This Order Form creates a legally binding contract between the parties. Unless otherwise agreed in a written agreement between GovernmentJobs.com, Inc. (d/b/a NEOGOV) and Customer, this Order Form and the services provided hereunder are subject to the terms and conditions located at <https://www.neogov.com/service-specifications> (the "NEOGOV Site"), together with all addenda, exhibits, policies, and supplemental terms posted on or referenced in the NEOGOV Site, including, as applicable, the product addenda corresponding to the products subscribed to under this Order Form; professional services addenda applicable to any purchased professional, implementation, onboarding, configuration, or setup services; data processing terms; service level terms; AI-related terms; and other service-specific terms and policies, all of which are incorporated herein by reference.

Find a copy of our [W-9 here](#).

Special Condition:

If this Order Form is executed and/or returned to NEOGOV by the Customer after the Subscription Start Date stated in this Order Form, NEOGOV may adjust the Subscription Start Date and the corresponding Subscription End Date, without increasing the total fees, based on the date NEOGOV activates the subscription, provided the total length of the subscription term does not change. Following activation, any adjustments to such Subscription Start Date and Subscription End Date may be confirmed by reference to the invoice sent by NEOGOV.

THIS ORDER FORM HAS NOT BEEN APPROVED

MEMORANDUM

TO: County Commission
FROM: Derek Ramos, County Administrator
PRESENTER: Derek Ramos, County Administrator
DATE: August 3, 2026
RE: Resolution 30-2026 | 0.25% Cent Sales Tax Renewal

INFORMATION:

The Board of County Commissioners is asked to consider and approve Resolution No. 30-2026 calling a Special Question Election on November 3, 2026, to submit to the qualified electors of Finney County the question of renewing the existing 0.25% countywide retailers' sales tax upon its expiration on September 30, 2027.

BACKGROUND:

Finney County currently levies a 0.25% countywide retailers' sales tax that was approved by voters in 2021. The tax is dedicated to paying for and/or financing needed existing building and road maintenance, including the purchase of necessary equipment as determined by the Board of County Commissioners. Collection of the current tax began on October 1, 2021, and will expire on September 30, 2027.

Bond Counsel, Gilmore & Bell, P.C., has prepared the attached election documents, including the proposed Resolution, Notice of Special Question Election, Official Ballot, and all documents necessary to conduct the election. The proposed Resolution would authorize a Special Question Election on November 3, 2026, asking voters whether to authorize a replacement 0.25% countywide retailers' sales tax beginning October 1, 2027, or as soon thereafter as permitted by law, and continuing for a period of ten years.

The proposed ballot language has been intentionally drafted to mirror the language approved by voters in 2021 in order to maintain continuity regarding the authorized purposes of the sales tax. If approved by the voters, the replacement tax will continue funding building maintenance, road maintenance, and the purchase of equipment necessary to address County infrastructure needs as determined by the Board of County Commissioners. Revenue generated from the replacement tax will continue to be apportioned in accordance with K.S.A. 12-192.

State election deadlines require the Board of County Commissioners to adopt the Resolution before the end of August 2026 to allow the County Clerk sufficient time to prepare ballots, publish the required election notices, and complete all statutory election requirements for the November 3, 2026 Special Question Election. Adoption of the Resolution does not impose the sales tax; it only authorizes submission of the question to the voters for their consideration.

The proposed action supports the County's Governance Model by strengthening long-term financial sustainability, planning and investing in Finney County's future, and responsibly stewarding public resources while allowing the voters to determine whether the existing revenue source should continue.

ALTERNATIVES:

1. The Board of County Commissioners may approve Resolution No. 30-2026 calling a Special Question Election on November 3, 2026, for the purpose of submitting to the qualified electors the question of renewing the existing 0.25% countywide retailers' sales tax upon its expiration.
2. The Board of County Commissioners may deny Resolution No. 30-2026, which would result in no Special Question Election being called and the existing 0.25% countywide retailers' sales tax expiring on September 30, 2027.
3. The Board of County Commissioners may give staff further direction regarding the proposed Resolution, ballot language, or election process.

RECOMMENDATION:

Staff recommends approval of Alternative 1 by adopting Resolution No. 30-2026 calling the November 3, 2026, Special Question Election.

FISCAL/POLICY IMPACT:

Approval of the Resolution has no direct fiscal impact on the County's current budget. Adoption of the Resolution only authorizes submission of the sales tax question to the voters. If approved by the electorate, the replacement 0.25% countywide retailers' sales tax would begin upon expiration of the current tax on October 1, 2027, or as soon thereafter as permitted by law, and would provide continued funding for eligible building maintenance, road maintenance, and related equipment needs.

ATTACHMENT(S):

[K.S.A. 12-192](#)

[Resolution 30-2026 SALES_TAX_ELECTION_DOCS](#)

12-192. Apportionment of revenue from countywide retailers' sales tax between county and cities located therein, exceptions; notification of state sales tax collected in county for preceding year; county clerks to provide secretary information necessary for apportionment. (a) Except as otherwise provided by subsection (b), (d) or (h), all revenue received by the director of taxation from a countywide retailers' sales tax shall be apportioned among the county and each city located in such county in the following manner:

(1) $\frac{1}{2}$ of all revenue received by the director of taxation shall be apportioned among the county and each city located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year, except that the apportionment pursuant to this provision shall not change between July 1, 2025, and December 31, 2026; and

(2) $\frac{1}{2}$ of all revenue received by the director of taxation from such countywide retailers' sales tax shall be apportioned among the county and each city located in such county, first to the county that portion of the revenue equal to the proportion that the population of the county residing in the unincorporated area of the county bears to the total population of the county, and second to the cities in the proportion that the population of each city bears to the total population of the county, except that no persons residing within the Fort Riley military reservation shall be included in the determination of the population of any city located within Riley county.

All revenue apportioned to a county shall be paid to its county treasurer and shall be credited to the general fund of the county.

(b) (1) In lieu of the apportionment formula provided in subsection (a), all revenue received by the director of taxation from a countywide retailers' sales tax imposed within Johnson county at the rate of 0.75%, 1% or 1.25% after July 1, 2007, shall be apportioned among the county and each city located in such county in the following manner:

(A) The revenue received from the first 0.5% rate of tax shall be apportioned in the manner prescribed by subsection (a); and

(B) the revenue received from the rate of tax exceeding 0.5% shall be apportioned as follows:

(i) $\frac{1}{4}$ shall be apportioned among the county and each city located in such county in the proportion that the total tangible property tax levies made in such county in the preceding year for all funds of each such governmental unit bear to the total of all such levies made in the preceding year;

(ii) $\frac{1}{4}$ shall be apportioned among the county and each city located in such county, first to the county that portion of the revenue equal to the proportion that the population of the county residing in the unincorporated area of the county bears to the total population of the county, and second to the cities in the proportion that the population of each city bears to the total population of the county; and

(iii) $\frac{1}{2}$ shall be retained by the county for its sole use and benefit.

(2) In lieu of the apportionment formula provided in subsection (a), all money received by the director of taxation from a countywide sales tax imposed within Montgomery county pursuant to the election held on November 8, 1994, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged. All revenue apportioned and paid from the imposition of such tax to the treasurer of any city prior to the effective date of this act shall be remitted to the county treasurer and expended only for the purpose for which the revenue received from the tax was pledged.

(3) In lieu of the apportionment formula provided in subsection (a), on and after the effective date of this act, all moneys received by the director of taxation from a countywide retailers' sales tax imposed within Phillips county pursuant to the election held on September 20, 2005, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(c) (1) Except as otherwise provided by paragraph (2) of this subsection, for purposes of subsections (a) and (b), the term "total tangible property tax levies" means the aggregate dollar amount of tax revenue derived from ad valorem tax levies applicable to all tangible property located within each such city or county. The ad valorem property tax levy of any county or city district entity or subdivision shall be included within this term if the levy of any such district entity or subdivision is applicable to all tangible property located within each such city or county.

(2) For the purposes of subsections (a) and (b), any ad valorem property tax levied on property located in a city in Johnson county for the purpose of providing fire protection service in such city shall be included within the term "total tangible property tax levies" for such city regardless of its applicability to all tangible property located within each such city. If the tax is levied by a district which extends across city boundaries, for purposes of this computation, the amount of such levy shall be apportioned among each city in which such district extends in the proportion that such tax levied within each city bears to the total tax levied by the district.

(d) (1) All revenue received from a countywide retailers' sales tax imposed pursuant to K.S.A. [12-187\(b\)\(2\)](#), (3) (C), (3)(F), (3)(G), (3)(I), (6), (7), (8), (9), (12), (14), (15), (16), (17), (18), (19), (20), (22), (23), (25), (27), (28), (29),

(30), (31), (32), (33), (34), (35), (36), (37), (38), (39), (40) and (41), and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(2) Except as otherwise provided in K.S.A. [12-187\(b\)\(5\)](#), and amendments thereto, all revenues received from a countywide retailers' sales tax imposed pursuant to K.S.A. [12-187\(b\)\(5\)](#), and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged.

(3) All revenue received from a countywide retailers' sales tax imposed pursuant to K.S.A. [12-187\(b\)\(26\)](#), and amendments thereto, shall be remitted to and shall be retained by the county and expended only for the purpose for which the revenue received from the tax was pledged unless the question of imposing a countywide retailers' sales tax authorized by K.S.A. [12-187\(b\)\(26\)](#), and amendments thereto, includes the apportionment of revenue prescribed in subsection (a).

(e) All revenue apportioned to the several cities of the county shall be paid to the respective treasurers thereof and deposited in the general fund of the city. Whenever the territory of any city is located in two or more counties and any one or more of such counties do not levy a countywide retailers' sales tax, or whenever such counties do not levy countywide retailers' sales taxes at a uniform rate, the revenue received by such city from the proceeds of the countywide retailers' sales tax, as an alternative to depositing the same in the general fund, may be used for the purpose of reducing the tax levies of such city upon the taxable tangible property located within the county levying such countywide retailers' sales tax.

(f) Prior to March 1 of each year, the secretary of revenue shall advise each county treasurer of the revenue collected in such county from the state retailers' sales tax for the preceding calendar year.

(g) Prior to December 31 of each year, the clerk of every county imposing a countywide retailers' sales tax shall provide such information deemed necessary by the secretary of revenue to apportion and remit revenue to the counties and cities pursuant to this section.

(h) The provisions of subsections (a) and (b) for the apportionment of countywide retailers' sales tax shall not apply to any revenues received pursuant to a county or countywide retailers' sales tax levied or collected under K.S.A. [74-8929](#), and amendments thereto. All such revenue collected under K.S.A. [74-8929](#), and amendments thereto, shall be deposited into the redevelopment bond fund established by K.S.A. [74-8927](#), and amendments thereto, for the period of time set forth in K.S.A. [74-8927](#), and amendments thereto.

History: L. 1978, ch. 56, § 6; L. 1980, ch. 61, § 1; L. 1981, ch. 66, § 1; L. 1981, ch. 67, § 1; L. 1982, ch. 65, § 1; L. 1983, ch. 60, § 1; L. 1986, ch. 67, § 1; L. 1987, ch. 63, § 3; L. 1988, ch. 72, § 2; L. 1991, ch. 82, § 3; L. 1992, ch. 279, § 4; L. 1992, ch. 251, § 3; L. 1993, ch. 175, § 1; L. 1994, ch. 354, § 4; L. 1995, ch. 12, § 4; L. 1995, ch. 163, § 1; L. 1998, ch. 188, § 4; L. 1999, ch. 1, § 4; L. 2001, ch. 211, § 2; L. 2003, ch. 147, § 2; L. 2005, ch. 47, § 3; L. 2005, ch. 186, § 5; L. 2006, ch. 191, § 3; L. 2007, ch. 158, § 8; L. 2007, ch. 195, § 54; L. 2008, ch. 100, § 5; L. 2010, ch. 3, § 3; L. 2010, ch. 83, § 3; L. 2011, ch. 88, § 3; L. 2014, ch. 132, § 3; L. 2015, ch. 99, § 15; L. 2017, ch. 99, § 4; L. 2021, ch. 10, § 3; L. 2022, ch. 63, § 30; L. 2022, ch. 98, § 16; L. 2023, ch. 92, § 4; L. 2024, ch. 81, § 5; L. 2025, ch. 126, § 3; May 8.

**EXCERPT OF MINUTES OF A MEETING
OF THE BOARD OF COUNTY COMMISSIONERS OF
FINNEY COUNTY, KANSAS
HELD ON AUGUST 3, 2026**

The Board of County Commissioners (the “Board”) of Finney County, Kansas (the “County”) met in regular session at the usual meeting place in the County at 8:30 a.m. The Chair presided and the following members of the Board were present:

The following members of the Board were absent:

The Chair declared that a quorum was present and called the meeting to order.

* * * * *

(Other Proceedings)

There was presented a Resolution entitled:

A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL QUESTION ELECTION IN FINNEY COUNTY, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE COUNTY THE QUESTION OF IMPOSING A ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS' SALES TAX UPON THE EXPIRATION OF THE EXISTING ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS' SALES TAX FOR THE SAME PURPOSES; AND PROVIDING FOR THE GIVING OF NOTICE OF SAID ELECTION.

Commissioner _____ moved that the Resolution be adopted. The motion was seconded by Commissioner _____. The Resolution was duly read and considered, and upon being put, the motion for the adoption of the Resolution was carried by the vote of the governing body as follows:

Aye:

Nay:

The Chair declared the Resolution duly adopted and the Resolution was then numbered Resolution No. 30-2026, and was signed by the Commissioners and attested by the County Clerk. The County Clerk was further directed to take all action necessary to proceed with calling the special question election in the manner prescribed by law.

* * * * *

(Other Proceedings)

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

CERTIFICATE

I hereby certify that the foregoing Excerpt of Minutes is a true and correct excerpt of the proceedings of the governing body of Finney County, Kansas, held on the date stated therein, and that the official minutes of such proceedings are on file in my office.

(SEAL)

County Clerk

RESOLUTION NO. 30-2026

A RESOLUTION AUTHORIZING AND PROVIDING FOR THE CALLING OF A SPECIAL QUESTION ELECTION IN FINNEY COUNTY, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE COUNTY THE QUESTION OF IMPOSING A ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS' SALES TAX UPON THE EXPIRATION OF THE EXISTING ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS' SALES TAX FOR THE SAME PURPOSES; AND PROVIDING FOR THE GIVING OF NOTICE OF SAID ELECTION.

WHEREAS, K.S.A. 12-187 *et seq.*, as amended (the “Act”), authorizes the Board of County Commissioners (the “Board”) of Finney County, Kansas (the “County”) to submit to the electors of the County the question of imposing countywide retailers' sales tax sales taxes, and pursuant to K.S.A. 12-189(a), as amended, the rate of countywide retailers' sales taxes levied in the County shall be fixed in an aggregate amount not to exceed 1.5%, and pursuant to K.S.A. 12-189(ff), the County may levy a countywide retailers' sales tax at the additional rate of 0.3%; and

WHEREAS, the County currently levies countywide retailers' sales taxes in the aggregate amount of 1.8%, and one of the countywide retailers' sales taxes currently being levied is at the rate of one-quarter percent (0.25%) for the purposes of paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board (the “2021 Sales Tax”), and the collection of the 2021 Sales Tax commenced October 1, 2021, and will terminate on September 30, 2027; and

WHEREAS, the Board deems it advisable to continue paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board after the termination of the 2021 Sales Tax; and

WHEREAS, in order to pay and/or finance such costs, the Board deems it advisable to provide for the calling of a special question election in the County for the purpose of submitting to the qualified electors of the County the question of imposing a one-quarter percent (0.25%) countywide retailers' sales tax (the “Sales Tax”); and

WHEREAS, in order to authorize such Sales Tax, it is deemed advisable to call a special question election in the County to be held on November 3, 2026 (the “Election”).

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF FINNEY COUNTY, KANSAS:

SECTION 1. Public Purpose; Implementation of Sales Tax. It is hereby deemed necessary and advisable and in the best interests of the citizens of the County to authorize and impose the Sales Tax for the purposes of paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board. Collection of the Sales Tax, if approved by the electors of the County, shall commence on the expiration of the existing 2021 Sales Tax, anticipated to be October 1, 2027, or as soon thereafter as permitted by law, and terminate ten years after its commencement. All proceeds of the Sales Tax shall be applied for the

purposes set forth in this **Section 1**; provided, however, in the event that other County funds are required to be utilized for such purposes, such County funds may be reimbursed from the proceeds of the Sales Tax.

The apportionment formula provided in K.S.A. 12-192, and amendments thereto, will apply to the revenues received from the Sales Tax.

SECTION 2. Special Question Election. It is hereby authorized, ordered and directed that a special question election shall be and is hereby called to be held in the County on November 3, 2026, at which time there shall be submitted to the qualified electors of the County the following proposition:

Shall the following be adopted?

Shall Finney County, Kansas, be authorized to impose a one-quarter percent (0.25%) countywide retailers' sales tax (the "Sales Tax") upon the expiration of the existing one-quarter percent (0.25%) countywide retailers' sales tax, and pledge the revenues from the Sales Tax to paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board of County Commissioners; with the collection of the Sales Tax to commence on October 1, 2027, or as soon thereafter as permitted by law, and shall terminate ten years after its commencement; all pursuant to the provisions of K.S.A. 12-187 *et seq.*, as amended? The apportionment formula provided in K.S.A. 12-192, and amendments thereto, will apply to the revenues received from the Sales Tax.

SECTION 3. Special Question Election Procedures. The vote at the Election shall be by ballot, and the proposition stated above shall be printed on the ballots, together with voting instructions as provided by law. The County Clerk shall give notice of the Election as provided by law by publishing a Notice of Special Question Election in substantially the form attached hereto as **Exhibit A**: (a) once each week for two (2) consecutive weeks in a newspaper of general circulation in the County, with the first publication to be not less than twenty-one (21) days prior to the date of the Election; and (b) on the website of the county election office of any county where the Election is to be conducted not less than 21 days prior to the Election and shall remain on the website until the day after the Election.

SECTION 4. Effective Date. This Resolution shall be effective from and after its adoption by the Board.

[BALANCE OF THIS PAGE INTENTIONALLY LEFT BLANK]

ADOPTED by the Board of County Commissioners of Finney County, Kansas, on August 3, 2026.

VICKI GERMANN, Chair
District 3 Commissioner

ATTEST:

MIKE UTZ
District 1 Commissioner

KEVIN BASCUE
District 2 Commissioner

(Seal)

GERRY SCHULTZ
District 4 Commissioner

GABY CAMPOS
County Clerk

LARRY C. JONES
District 5 Commissioner

EXHIBIT A

(Published in the *Garden City Telegram* once each week for two (2) consecutive weeks and on the website of the county election office of any county where the Election is to be conducted not less than 21 days prior to the Election and shall remain on the website until the day after the Election)

**NOTICE OF SPECIAL QUESTION ELECTION
FINNEY COUNTY, KANSAS**

Notice is hereby given to the qualified electors of Finney County, Kansas (the “County”) that a special question election has been called and will be held on November 3, 2026, for the purpose of submitting to the qualified electors of the County the following proposition:

Shall the following be adopted?

Shall Finney County, Kansas, be authorized to impose a one-quarter percent (0.25%) countywide retailers’ sales tax (the “Sales Tax”) upon the expiration of the existing one-quarter percent (0.25%) countywide retailers’ sales tax, and pledge the revenues from the Sales Tax to paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board of County Commissioners; with the collection of the Sales Tax to commence on October 1, 2027, or as soon thereafter as permitted by law, and shall terminate ten years after its commencement; all pursuant to the provisions of K.S.A. 12-187 *et seq.*, as amended? The apportionment formula provided in K.S.A. 12-192, and amendments thereto, will apply to the revenues received from the Sales Tax.

IT IS IMPORTANT FOR EACH QUALIFIED VOTER TO NOTE THAT YOUR BALLOT CANNOT BE COUNTED UNLESS YOU TAKE THE APPROPRIATE STEPS:

To vote in favor of any question submitted on this ballot, press the word “Yes” on the voting machine or completely darken the oval to the left of the word “Yes” on the paper ballot. To vote against it, press the word “No” on the voting machine or completely darken the oval to the left of the word “No” on the paper ballot.

☐ YES

☐ NO

The polls will open at 7:00 A.M. and will close at 7:00 P.M., on November 3, 2026, the election day. The voting places in the County, and the area each voting place will serve, will be as follows:

[TO BE COMPLETED BY THE FINNEY COUNTY CLERK]

Voters Residing In:	Will Vote At:

The election will be conducted by the officers and/or persons provided by law for holding elections, and the method of voting will be by ballot. Registered voters are eligible to vote by advance voting ballot upon application to the County Clerk set forth below pursuant to K.S.A. 25-1117 *et seq.*

ADDITIONAL INFORMATION

The following additional information is provided by the County with respect to the impact of this ballot question. Passage of this ballot proposition would authorize the County to impose a one-quarter percent (0.25%) countywide retailers' sales tax within the limits of the County upon the expiration of the existing one-quarter percent (0.25%) countywide retailers' sales tax on October 1, 2027. The proceeds of the Sales Tax would be used to finance the purposes described therein. Such Sales Tax, if approved by the electors of the County, would commence on October 1, 2027, or as soon thereafter as permitted by law, and shall terminate ten years after its commencement.

The election officer conducting the election will be the County Clerk of Finney County, Kansas, whose address is: Finney County Administrative Center, 311 N. Ninth Street, Garden City, Kansas 67846.

DATED: August 3, 2026.

Dori J. Munyan, County Clerk
Finney County, Kansas

AFFIDAVIT

STATE OF KANSAS)
) ss:
COUNTY OF FINNEY)

The undersigned, acting as election officer for Finney County, Kansas (the “County”) pursuant to the laws of the State of Kansas, being of lawful age, first being duly sworn, on oath states:

Pursuant to K.S.A. 10-120, the attached Notice of Election was published on the website of the County election office, not less than 21 days prior to the election described in such Notice and remained on the website until the day after such election.

WITNESS my hand and official seal on November _____, 2026.

(Seal)

Dori J. Munyan, County Clerk
Finney County, Kansas

The foregoing instrument was subscribed and sworn to or affirmed before me on this _____ day of November, 2026, by Dori J. Munyan, County Clerk, Finney County, Kansas.

(Notary Seal)

Notary Public

BALLOT CERTIFICATE

STATE OF KANSAS)
) ss:
COUNTY OF FINNEY)

I, County Clerk of Finney County, Kansas, do hereby certify that attached below is a true and correct copy of the ballot label used at the special question election held on November 3, 2026, in Finney County, Kansas on the proposition set forth in the ballot; and that the judges and clerks duly qualified by taking their respective oaths before assuming their duties at the election.

WITNESS my hand and official seal on November 3, 2026.

(Seal)

Dori J. Munyan, County Clerk
Finney County, Kansas

[affix copy of ballot label]

**STATE OF KANSAS
OFFICIAL BALLOT**

FINNEY COUNTY, KANSAS

NOVEMBER 3, 2026

NOTICE

If you tear, deface or make a mistake and wrongfully mark any ballot, you must return it to the election board and receive a new ballot or set of ballots.

TO VOTE IN FAVOR OF ANY QUESTION SUBMITTED ON THIS BALLOT, PRESS THE WORD “YES” ON THE VOTING MACHINE OR COMPLETELY DARKEN THE OVAL TO THE LEFT OF THE WORD “YES” ON THE PAPER BALLOT. TO VOTE AGAINST IT, PRESS THE WORD “NO” ON THE VOTING MACHINE OR COMPLETELY DARKEN THE OVAL TO THE LEFT OF THE WORD “NO” ON THE PAPER BALLOT.

SHALL THE FOLLOWING BE ADOPTED?

SHALL FINNEY COUNTY, KANSAS, BE AUTHORIZED TO IMPOSE A ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS’ SALES TAX (THE “SALES TAX”) UPON THE EXPIRATION OF THE EXISTING ONE-QUARTER PERCENT (0.25%) COUNTYWIDE RETAILERS’ SALES TAX, AND PLEDGE THE REVENUES FROM THE SALES TAX TO PAYING FOR AND/OR FINANCING NEEDED EXISTING BUILDING AND ROAD MAINTENANCE TO INCLUDE THE PURCHASE OF NECESSARY EQUIPMENT TO COMPLETE THE NEEDS AS DETERMINED NECESSARY BY THE BOARD OF COUNTY COMMISSIONERS; WITH THE COLLECTION OF THE SALES TAX TO COMMENCE ON OCTOBER 1, 2027, OR AS SOON THEREAFTER AS PERMITTED BY LAW, AND SHALL TERMINATE TEN YEARS AFTER ITS COMMENCEMENT; ALL PURSUANT TO THE PROVISIONS OF K.S.A. 12-187 *ET SEQ.*, AS AMENDED? THE APPORTIONMENT FORMULA PROVIDED IN K.S.A. 12-192, AND AMENDMENTS THERETO, WILL APPLY TO THE REVENUES RECEIVED FROM THE SALES TAX.

☐ YES
☐ NO

**STATE OF KANSAS
OFFICIAL BALLOT**

FINNEY COUNTY, KANSAS

QUESTION SUBMITTED

SPECIAL QUESTION ELECTION

NOVEMBER 3, 2026

FINNEY COUNTY, KANSAS

CERTIFICATION OF CANVASS OF VOTES

STATE OF KANSAS)
) ss:
COUNTY OF FINNEY)

I, the undersigned County Clerk of Finney County, Kansas, do hereby certify that the following are the true and correct results according to the abstract of votes cast at the special question election held on November 3, 2026, in Finney County, Kansas, on the following proposition:

Shall the following be adopted?

Shall Finney County, Kansas, be authorized to impose a one-quarter percent (0.25%) countywide retailers' sales tax (the "Sales Tax") upon the expiration of the existing one-quarter percent (0.25%) countywide retailers' sales tax, and pledge the revenues from the Sales Tax to paying for and/or financing needed existing building and road maintenance to include the purchase of necessary equipment to complete the needs as determined necessary by the Board of County Commissioners; with the collection of the Sales Tax to commence on October 1, 2027, or as soon thereafter as permitted by law, and shall terminate ten years after its commencement; all pursuant to the provisions of K.S.A. 12-187 *et seq.*, as amended? The apportionment formula provided in K.S.A. 12-192, and amendments thereto, will apply to the revenues received from the Sales Tax.

Such results are shown by the returns of said election which are on file in the Office of the County Clerk and canvassed as provided by law:

Yes -----	_____
No -----	_____
Void -----	_____
Total Vote -----	_____

WITNESS my hand and official seal on November ____, 2026.

(Seal)

Dori J. Munyan, County Clerk
Finney County, Kansas



MEMORANDUM

TO: County Commission
FROM: Derek Ramos, County Administrator
PRESENTER: Derek Ramos, County Administrator
DATE: August 3, 2026
RE: County Administrator Update

INFORMATION:

County Administrator will provide the Board of County Commissioners with updates.



MEMORANDUM

TO: County Commission
FROM: Dori J. Munyan, County Clerk & Election Officer
PRESENTER:
DATE: August 3, 2026
RE: Upcoming Meetings & Events

INFORMATION:

List of upcoming meetings and events is attached.

ATTACHMENT(S):

[BoCC Calendar of Events.pdf](#)

Upcoming Meetings & Events

Date	Time	Event/Meeting	Location
2026			
August			
1	10:00 a.m. - 2:00 p.m.	Early Voting Saturday!	Finney County Election Office
3	8:30 a.m.	Finney County Board of County Commissioners Regular Session	Finney County Commission Chambers
3	9:00 a.m. - 12:00 p.m.	Last chance to Vote Early	Finney County Election Office
4	7:00 a.m. - 7:00 p.m.	Election Day	Your Polling Location
4	7:00 p.m.	Mail Ballots Due by 7:00 p.m.	Finney County Election Office
17	8:30 a.m.	Finney County Board of County Commissioners Regular Session	Finney County Commission Chambers
17	8:30 a.m.	2026 Primary Election Canvass	Finney County Commission Chambers
19	7:30 a.m.	Membership Breakfast Garden City Area Chamber of Commerce	The Refinery - 3122 Cecil Dr.
September			
8	8:30 a.m.	Finney County Board of County Commissioners Regular Session	Finney County Commission Chambers
8	9:00 a.m.	Finney County Budget Hearings	Finney County Commission Chambers
16	7:30 a.m.	Membership Breakfast Garden City Area Chamber of Commerce	The Refinery - 3122 Cecil Dr.
21	8:30 a.m.	Finney County Board of County Commissioners Regular Session	Finney County Commission Chambers



MEMORANDUM

TO: County Commission
FROM: Kara Schartz, County Counselor
PRESENTER: Kara Schartz, County Counselor
DATE: August 3, 2026
RE: Executive Session | Attorney-Client

INFORMATION:

Executive Session for consultation with an attorney for the public body or agency which would be deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2).

RECOMMENDATION:

Recess into an Executive Session for consultation with an attorney for the public body or agency which would be deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2).

Length of time and participants to be determined.

MEMORANDUM

TO: County Commission
FROM: Kara Schartz, County Counselor
PRESENTER: Kara Schartz, County Counselor
DATE: August 3, 2026
RE: Executive Session | Attorney-Client

INFORMATION:

Executive Session for consultation with an attorney for the public body or agency which would be deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2).

RECOMMENDATION:

Recess into an Executive Session for consultation with an attorney for the public body or agency which would be deemed privileged in the attorney-client relationship pursuant to K.S.A. 75-4319(b)(2).

Length of time and participants to be determined.