

## ECONOMIC DEVELOPMENT LOCAL PERFORMANCE AGREEMENT

This Economic Development Local Performance Agreement (the "Agreement") is entered into as of the Effective Date by and between **Amazon Data Services, Inc.**, a Delaware corporation authorized to do business in the Commonwealth of Virginia (the "Company"), the **Economic Development Authority of the County of Spotsylvania, Virginia**, a political subdivision of the Commonwealth of Virginia (the "Authority"), and the **County of Spotsylvania, Virginia**, a political subdivision of the Commonwealth of Virginia (the "County"), and describes the agreement between the Parties relating to an economic development project to assist the Company in the location of the Company's data center facilities in Spotsylvania County. The Company, the Authority, and the County may be referred to herein individually as a "Party" or collectively as the "Parties." Capitalized terms used in this Agreement have the meanings assigned them in this Preamble, the Recitals, Section II, and throughout this Agreement.

### RECITALS:

WHEREAS, the County is vitally interested in the economic welfare of its citizens, the creation and maintenance of sustainable jobs for its citizens, and the development of new infrastructure to serve its citizens, and therefore wishes to provide the necessary conditions to stimulate investment in the local economy and promote business, resulting in the creation of a substantial investment in the County, and to encourage economic growth and development opportunities; and

WHEREAS, the Company is engaged in the development and operation of data centers, including through direct ownership and third-party partners; and

WHEREAS, the Company has proposed to build, develop, and operate data center facilities at locations in the County, including locations known as Cosner Tech Campus, Carter's Store Tech Campus, Summit Crossing Tech Campus, and Mattameade Tech Park as further described in Exhibit A hereto, and may build additional sites in the future (collectively, the "Sites"); and

WHEREAS, to build, develop, and operate data center facilities at the Sites, the Company intends to make, or cause to be made, billions of dollars of Capital Investment in the County and create, or cause to be created, more than one hundred New Full-Time Jobs in the County which collective development, job creation, and Capital Investment in the County will be referred to herein as the "Project"; and

WHEREAS, time is of the essence in developing the Project, and the County desires to work with the Company and its agents to provide fast track consideration of various permits and inspections to allow the Project to proceed (the "Permitting Package"); and

WHEREAS, the Company and the County intend to implement processes and specify and develop the necessary infrastructure to support the Project, including water, sewer and recycled water, and to that end intend to enter into a water services agreement that memorializes their future obligations with regard to construction and development of such infrastructure. The County's

commitments to support infrastructure requirements will be referred to herein as the “Utility Package”; and

WHEREAS, to encourage the Project and additional data center development, the County desires to support infrastructure built, or caused to be built, by the Company by providing incentives to the Company pursuant to the Annual Infrastructure Grants and Investment Performance Grants as described in Sections IV and V of the Agreement, respectively; and

WHEREAS, Subsection 43 of Section 58.1-3506(A) of the Code of the Commonwealth of Virginia (the “Code”) authorizes local governments to declare computer equipment and peripherals, as defined in Section 58.1-3295.3(A) of the Code (the “Computer Equipment”), used in a data center to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property; and

WHEREAS, the County has enacted by resolution such classification which currently taxes the Computer Equipment used in a data center, as defined in Subsection 43 of Section 58.1-3506(A) of the Code, at a rate of no more than \$1.25 per \$100 of assessed value, and the County’s Commissioner of Revenue has provided for a specific depreciation schedule for such Computer Equipment compared to other classifications of tangible personal property in the County as further defined herein (the “Tax Incentive”); and

WHEREAS, the provision of the Annual Infrastructure Grants, Investment Performance Grants, Permitting Package, Utility Package, and Tax Incentive were important factors in the Company’s decision to make Capital Investments and create jobs in the County; and

WHEREAS, the General Assembly of the Commonwealth of Virginia has enacted § 59.1-284.42 of the Code, known as the Cloud Computing Cluster Infrastructure Grant Fund (the “Grant Fund Program”), which provides grants by the Commonwealth of Virginia (the “Commonwealth”) for infrastructure and workforce development to data center companies that meet certain job creation and capital investment targets; and

WHEREAS, the Grant Fund Program requires that the Commonwealth grants are matched on a two-for-one basis (the “Local Match”) by the locality in which a data center company will build, or cause to be built, a new facility, and the County desires to provide the Local Match to encourage additional data center development; and

WHEREAS, the County recognizes that the Project will bring direct and indirect benefits to the County that constitute a valid public purpose for the use of public funds, including New Full-Time Jobs, stimulating additional tax revenue and economic activity, and has offered to provide the Annual Infrastructure Grants, Investment Performance Grants, Permitting Package, Utility Package, and Tax Incentive to induce development of the Project; and

WHEREAS, the Company acknowledges that its decision to locate the Project in the County resulted from the availability of the Grant Fund Program, Annual Infrastructure Grants, Investment Performance Grants, Utility Package, Permitting Package, and Tax Incentive; and

WHEREAS, the Authority now desires to contractually provide to the Company the economic incentive grants which induced the Company to locate the Project in the County thereby increasing the tax base, attracting additional businesses, and creating New Full-Time Jobs in the County; and

WHEREAS, by entering into this Agreement the County's intent is to appropriate and provide funds to the Authority, in support of grants, so that the Authority can provide the funds to the Company, provided that the Company meets certain criteria and commitments described herein that are conditions to the Company's receipt of the grants under the terms of this Agreement; and

WHEREAS, the Company acknowledges that it intends to make an investment of at least six billion dollars (\$6,000,000,000) in Capital Investments which the County estimates will generate approximately thirteen million eight hundred thousand dollars (\$13,800,000) in average annual tax revenue to the County over a period of fifteen (15) years beginning in 2025; and

WHEREAS, the Parties acknowledge that the Capital Investments and the revenue derived therefrom and the New Full-Time Jobs are the consideration upon which the County and the Authority are relying in entering into this Agreement;

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein, the Parties hereby agree as follows:

I. INCORPORATION OF PREAMBLE AND RECITALS. The Preamble and Recitals above and the statements made therein are part of this Agreement.

II. DEFINITIONS. For the purposes of this Agreement, unless defined elsewhere in this Agreement, the following terms will have the following meanings:

"Affiliate" means, with respect to an entity, any other entity that directly or indirectly through one or more intermediaries controls, is controlled by, or is under common control with that entity.

"Agreement" is defined in the Preamble.

"Annual Infrastructure Grants" is defined in Section IV(A).

"Authority" is defined in the Preamble.

"Board" means the Board of Supervisors of the County.

"Capital Investments" means an investment by or on behalf of the Company for the Project on or after January 1, 2023, but prior to July 1, 2050, by purchase or lease, in real property, tangible personal property, or both, at a facility that is properly chargeable to a capital account or would be so chargeable with a proper election.

"Code" is defined in the Recitals.

“Commonwealth” is defined in the Recitals.

“Company” is defined in the Preamble.

“Computer Equipment” is defined in the Recitals.

“Confidential Information” is defined in Section XIII(E).

“County” is defined in the Preamble.

“Delayed Party” is defined in Section XIII(I).

“Dispute” is defined in Section XIII(B).

“Effective Date” is the date upon which the Parties have signed this Agreement.

“Force Majeure Event” means, in respect of a Party, any event or occurrence that is not within the reasonable control of such Party or its Affiliates and prevents such Party from performing its obligations under this Agreement, including without limitation, any of the following events or occurrences (provided that such events or occurrences meet the foregoing requirements): any act of God; act of a public enemy; war; riot; sabotage; blockage; embargo; inability to secure materials, supplies or labor through ordinary sources; labor strike, lockout or other labor or industrial disturbance (whether or not on the part of agents or employees of either Party); civil disturbance; terrorist act; power outage; fire; flood; windstorm; hurricane; earthquake; landslides; lightning; tornadoes; storms; washouts; droughts; or other casualty; insurrection, epidemic, pandemic; arrests; restraint of government and people; quarantine, explosions; breakage or accident to machinery, transmission pipes or canals not caused by the Company; partial or entire failure of utilities; any change in law, order, regulation or other action of any governing authority; or any other cause or event not reasonably within the control of such Party, including insufficient or unavailable utilities or entitlements, whether provided by the County or others.

“Grant Fund Program” is defined in the Recitals.

“Increased Tax Revenue” means the increase in real and personal property taxes generated at the Sites in a given tax year, compared to the real and personal property taxes generated at the Sites during the tax year ended December 31, 2022, which will include any rollback taxes due as a result of rezonings of the Sites approved by the Spotsylvania County Board of Supervisors on October 10, 2023. Exhibit A states the amount of real and personal property taxes generated at the Sites described on it during the tax year ended December 31, 2022.

“Infrastructure Costs” means costs incurred by or on behalf of the Company or the Company’s designees related to fiber, water, wastewater, and stormwater facilities; gas pipelines; electrical transmission and distribution lines; transportation; and planning,

design, site clearing, grading and other improvements to support the construction, development, and operation of the Project.

“Investment Performance Grants” is defined in Section V(A).

“Local Match” is defined in the Recitals.

“Maximum Total Infrastructure Grant” is defined in Section IV(A).

“New Full-Time Jobs” means job positions created on or after January 1, 2023, in which the employee works on or for the Project, and for which the Company provides standard fringe benefits. A New Full-Time Job will require a minimum of either (i) 35 hours of an employee’s time per week for the entire normal year of the employer’s operations, which normal year will consist of at least 48 weeks, or (ii) 1,680 hours per year. Seasonal or temporary positions will not qualify as New Full-Time Jobs. Positions created after January 1, 2023, by contractors that are dedicated full-time to providing operational services for the Project may constitute New Full-Time Jobs but will not exceed 20 percent of the number of New Full-Time Jobs set forth in Section III(B) of this Agreement. A position created when a job function is shifted from an existing location in the County of Spotsylvania to a Site or a different Site shall qualify as a New Full-Time Job if the Company certifies that it has hired a new employee or contractor to fill substantially the same job at the existing location as that performed by the transferred position.

“Party” and “Parties” are defined in the Preamble.

“Permitting Package” is defined in the Recitals and Section VI.

“Project” is defined in the Recitals.

“Single Point of Contact” is defined in Section VI(A)(4).

“Sites” is defined in the Recitals.

“Tax Incentive Rate” is defined in Section VIII(A).

“Tax Incentive” is defined in the Recitals and Section VIII.

“Term” or “Term of this Agreement” is defined in Section XI.

“Utility Package” is defined in the Recitals and Section VII.

“VEDP” means the Virginia Economic Development Partnership.

### III. COMPANY INVESTMENT AND JOB CREATION.

A. COMPANY CAPITAL INVESTMENT AND INFRASTRUCTURE. During the Term of this Agreement, the Company intends to invest, or cause to be invested, in the County at least six billion dollars (\$6,000,000,000) in Capital Investments by July 1, 2040, which includes nine hundred thirty-three million thirty-two thousand dollars (\$933,032,000) in anticipated Infrastructure Costs related to one or more Sites. Nothing in this Agreement shall be construed as permitting the County to compel the Company to make investments; however, all of the County's and the Authority's liability and commitments hereunder are subject to the terms of this Agreement.

B. JOB CREATION.

1. The Company intends to create and maintain more than one hundred New Full-Time Jobs during the Term of this Agreement.
2. The Company intends to work with local, regional, and state organizations, which may include one or more local community colleges, to identify and train local candidates for New Full-Time Jobs.
3. The Parties acknowledge that the estimate of New Full-Time Jobs provided in this Section III(B) is an estimate provided for informational purposes only and is not intended to be construed as permitting the County to compel the Company to create jobs.

C. REPORTING.

1. The Company must send to the County and the Authority copies of all reports provided to VEDP pursuant to a Memorandum of Understanding involving the Company and VEDP specific to the Company's Capital Investments, Infrastructure Costs, and job creation in the County, including, but not limited to, performance reports and annual reports, to document the value of the Capital Investments and the amount of Infrastructure Costs incurred in the County, and the number of New Full-Time Jobs. The Company will, and also hereby authorizes the County's Commissioner of Revenue to, disclose to the County and Authority real and personal property tax bills for the Sites for each tax year during the Term of this Agreement and confirmation that the Company's tax liability has been satisfied. The County and Authority may use the information disclosed by the Commissioner of Revenue pursuant to the preceding sentence solely for the purpose of calculating Increased Tax Revenue, Annual Infrastructure Grants, Investment Performance Grants, and additional grants payable pursuant to Section VIII(B).
2. The Company will also annually furnish a report that demonstrates the manner in which the Capital Investments and Infrastructure Costs were calculated. A sample report is attached as Exhibit D but the form of any actual reports provided by the Company pursuant to this Section may vary based on the final form of the reports provided pursuant to Section III(C)(1). To the extent that the County or the Authority has questions about the reports supplied by the Company with respect to

the Company's Capital Investments or the amount of Infrastructure Costs incurred in the County, the Parties will engage in good faith efforts to resolve such questions and, upon the County's reasonable request, the Company will furnish documentation sufficient to verify the accuracy and completeness of such reports, and to demonstrate the manner in which the Capital Investments and Infrastructure Costs were calculated.

3. The Parties recognize the County's and the Authority's interest in verifying the amounts of the Company's Capital Investments, Infrastructure Costs, and tax liabilities incurred in the County. To that end, nothing in this Agreement shall limit the County's Commissioner of Revenue, the County's Treasurer, the County's, and the Authority's rights under the Code to conduct audits or inspect records.
4. The County may publish an annual report that includes the aggregate Capital Investments, aggregate Infrastructure Costs, and aggregate New Full-Time Jobs stated in the Company's reports provided pursuant to Sections III(C)(1) and III(C)(2). Such annual report may include the total amount of annual payments made by the Authority as Annual Infrastructure Grants and Investment Performance Grants as well as the amount paid by the Company to the County pursuant to Section X(E), if any.

IV. COUNTY ECONOMIC DEVELOPMENT INCENTIVES - ANNUAL INFRASTRUCTURE GRANTS.

- A. Subject to Section X(E), the County will provide annual grants to the Company (the "Annual Infrastructure Grants") which, in total, shall equal the lesser of (i) ninety-three million three hundred three thousand two hundred dollars (\$93,303,200) or (ii) ten (10) percent of Infrastructure Costs through June 30, 2040, subject to adjustment pursuant to Sections IV(E) and X(D) (the "Maximum Total Infrastructure Grant").
- B. Each Annual Infrastructure Grant shall equal sixty (60) percent of the Increased Tax Revenue (regardless of the amount of reported Infrastructure Costs in a specific year), except for the final payment, which may equal less than sixty (60) percent of the Increased Tax Revenue if the Maximum Total Infrastructure Grant has been reached.
- C. Annual Infrastructure Grants will be paid by the County to the Company through the Authority and are subject to annual appropriation by the Board. The Authority shall pay the Annual Infrastructure Grant each year within ninety (90) days of the County's receipt of the Company's payment of its annual property taxes and the County's and the Authority's receipt of the information required to be provided by the Company in Sections III(C)(1) and III(C)(2). The Authority's obligation to undertake the payment activities described in this Section is conditioned upon its receipt from the County of funding for the Authority's Annual Infrastructure Grant payments.

- D. In the event the Parties disagree on the amount or schedule of the Annual Infrastructure Grants, the Parties shall seek to resolve the disagreement pursuant to the process set forth in Section XIII(B).
- E. At any time before the Company's Infrastructure Costs reach nine hundred thirty-three million thirty-two thousand dollars (\$933,032,000), the Company may provide a written notice to the Authority and the County that it will forego reimbursement for Infrastructure Costs incurred after the date stated in that notice. If the Company provides such notice, the Maximum Total Infrastructure Grant will be calculated based on the Company's total Infrastructure Costs incurred through the date stated in that notice, instead of through June 30, 2040.
- F. Subject to Section XIII(T), the County's and the Authority's obligation to pay Annual Infrastructure Grants that are due, owing, and unpaid as of the date of termination will survive the termination of this Agreement. Subject to the preceding sentence, after termination, the County and the Authority will have no further obligation to pay Annual Infrastructure Grants to the Company.

V. COUNTY ECONOMIC DEVELOPMENT INCENTIVES – INVESTMENT PERFORMANCE GRANTS.

- A. Beginning in the first tax year in which (i) the Company has made six billion dollars (\$6,000,000,000) in Capital Investments, and (ii) the aggregate Annual Infrastructure Grants paid by the County has reached the Maximum Total Infrastructure Grant, the County will pay an annual grant to the Company each in an amount equal to the percentage of Increased Tax Revenue stated in the following schedule (the "Investment Performance Grants"). If the County pays both an Annual Infrastructure Grant and Investment Performance Grant in the same year, the combined payment of those grants shall not exceed sixty (60) percent of the Increased Tax Revenue for that year. The Investment Performance Grants will continue until 2051, which final payment shall be based on the Company's Capital Investments as of June 30, 2050:

**Investment Performance Grants Schedule**

Total Capital Investments	Percentage of Increased Tax Revenue to be Paid to Company as Investment Performance Grant
\$6 billion to \$10 billion	10.0%
Over \$10 billion to \$15 billion	15.0%
Over \$15 billion	20.0%



- B. The Parties agree that for purposes of determining the amount of the Investment Performance Grant, the amount of Capital Investment shall not be adjusted for annual depreciation or other method of valuation for tax purposes.
- C. Investment Performance Grants will be paid by the County to the Company through the Authority and are subject to annual appropriation by the Board. The Authority shall pay the Investment Performance Grant each year within ninety (90) days of the County's receipt of the Company's payment of its annual property taxes and the County's and the Authority's receipt of the information required to be provided by the Company in Sections III(C)(1) and III(C)(2). The Authority's obligation to undertake the payment activities described in this Section is conditioned upon its receipt from the County of funding for the Authority's Investment Performance Grant payments.
- D. In the event the Parties disagree on the amount or schedule of the Annual Infrastructure Grants, the Parties will seek to resolve the disagreement pursuant to the process set forth in Section XII(B).
- E. Subject to Section XIII(T), the County's and the Authority's obligation to pay Investment Performance Grants that are due, owing, and unpaid as of the date of termination will survive the termination of this Agreement. Subject to the preceding sentence, after termination, the County and the Authority will have no further obligation to pay Investment Performance Grants to the Company.

VI. PERMITTING PACKAGE.

- A. The County understands time is of the essence and zoning, permitting, and other delays may impact the Company's ability to meet its targets set forth in this Agreement. The County commits to using its best efforts to expeditiously act upon the permits associated with the development of the Project at the Sites including the following actions:
  - 1. Implement a fast-track permit consideration process for site disturbance and development, erosion control and management, stormwater management, impacts to resource protection areas, and other activities related to the development and construction of data centers that are within the County's purview such that site permits, if approvable by the County, are issued expeditiously;
  - 2. Use its best efforts to conduct inspections and process permits for construction of data centers in a timely manner, including, if necessary and if fully funded by the Company, the addition of staff or use of third-party consultants to meet Project schedules;
  - 3. Cooperate with and coordinate with state and federal regulatory bodies in their reviews and permitting processes for the Project, including providing timely

responses to requests for information and, at an administrative level, comment in support of the development and the exercise of eminent domain authority; and

4. For the duration of the construction of the Project, utilize a single point of contact to coordinate activities, resolve issues, and facilitate interactions with the County and the Authority, including permitting and inspections and payment of Annual Infrastructure Grants and Investment Performance Grants (the "Single Point of Contact"). The County's Single Point of Contact is identified in Exhibit B herein. The Company's Single Point of Contact will be identified by letter to the County within ten (10) days of the Effective Date. Any subsequent changes to the Single Point of Contact shall be shared with the other Party in writing pursuant to the Notice provisions of this Agreement in Section XIII(F).

VII. UTILITY PACKAGE.

The Parties understand time is of the essence and access to reliable, adequate utilities are critical for the Project's success. The County and the Company intend to work together and provide consideration on both sides in a water services agreement to ensure that the County, and the Authority (if applicable), can provide utilities as an economic incentive to the Company including but not limited to potable water infrastructure, sanitary sewer infrastructure, and reuse water.

VIII. TAX INCENTIVE.

- A. The County has adopted Resolution 2023-43, which states the following in pertinent part and is attached hereto as Exhibit C.

CALENDAR YEAR 2023 TAX RATES

Data Center Computer Equipment & Peripherals..... \$1.25  
per \$100 of assessed valuation, assessed at no greater than 50% of  
fair market value

Hereinafter the above rate is referred to as the "Tax Incentive Rate".

The County's Commissioner of Revenue has agreed to assess the Computer Equipment at the following depreciation schedule:

Year 1	50% of original cost
Year 2	35% of original cost
Year 3	20% of original cost
Year 4	10% of original cost
Year 5+	5% of original cost

- B. The County agrees to direct the County Administrator to present future budgets to the Board that assume the Tax Incentive Rate as the maximum applicable to Computer Equipment for the Board's consideration. If (i) the County increases the tax rate on Computer Equipment above the Tax Incentive Rate, or (ii) the County's Commissioner of Revenue alters the above depreciation schedule so as to increase the Company's taxes on Computer Equipment in the County, then any taxes on Computer Equipment owed by the Company to the County above the taxes that would have been owed had the Tax Incentive Rate and the above depreciation schedule remained in effect will be granted to the Company through the Authority as an additional annual incentive until the tax rate on Computer Equipment and depreciation schedule are restored to the rate and schedule described above. The incentive grant required by this Section VIII(B) will be in addition to the other payments required by this Agreement and will be paid annually to the Company within ninety (90) days after the Company's payment of its annual property taxes. The County and the Authority will not be required to make the separate annual grants required by this Section VIII(B) after June 30, 2040 if total Capital Investments through that date are less than \$6,000,000,000, provided that the County will appropriate and the Authority will pay any amounts due, owing and unpaid as of that date. Subject to Section XIII(T), the County's and the Authority's obligations to fund or pay amounts that are due, owing, and unpaid under this Section VIII(B) as of the date of termination will survive the termination of this Agreement. Subject to the preceding sentence, after termination, the County and the Authority will have no further obligation to make payments required by this Section VIII(B).

IX. COUNTY ECONOMIC DEVELOPMENT INCENTIVES - LOCAL MATCH.

- A. The Parties acknowledge they intend to participate in the Grant Fund Program, and that if they do in fact participate in the Grant Fund Program, the County's payments through the Annual Infrastructure Grants and the Investment Performance Grants will contribute towards the Local Match.

X. WITHHOLDING AND REDUCTION OF ANNUAL INFRASTRUCTURE GRANTS AND INVESTMENT PERFORMANCE GRANTS.

- A. If any taxes, fees, charges, or assessments owed to the County by Company at the time any Annual Infrastructure Grant or Investment Performance Grant is to be paid are outstanding and overdue or subject to an active dispute, the County may withhold the Annual Infrastructure Grant or Investment Performance Grant until the amount giving rise to the withholding right has been paid to the County (if outstanding and overdue) or finally determined and paid to the County (if subject to dispute), at which time the previously withheld Annual Infrastructure Grant or Investment Performance Grant will be paid to the Company within ninety (90) days.

- B. The County may cease any further Annual Infrastructure Grant and Investment Performance Grant payments to Company if the Company makes a public, formal announcement of its plan to terminate the Project. The preceding sentence will not limit the County's obligation to pay Annual Infrastructure Grants and Investment Performance Grants that have been earned by the Company pursuant to the terms of this Agreement as of the date of such announcement. The Parties agree that this provision does not apply to any plans or announcements to terminate investments at specific Sites, but only to plans to terminate the entire Project.
- C. During the Term of this Agreement, the Company agrees that if it is required to notify any local government entity of a "Plant Closing" or "Mass Layoff" as defined under the Worker Adjustment and Retraining Notification Act ("WARN") (20 CFR Part 639) with respect to the Project, the Company will also provide the Authority and the County with a copy of such WARN notice.
- D. If total Capital Investments through June 30, 2040 are less than \$6,000,000,000, the Maximum Total Infrastructure Grant will be reduced by multiplying the Maximum Total Infrastructure Grant by a percentage equal to total Capital Investments through June 30, 2040 divided by \$6,000,000,000. As an example, if total Capital Investments through June 30, 2040 are \$3,000,000,000, then the reduced Maximum Total Infrastructure Grant will equal the Maximum Total Infrastructure Grant multiplied by 50%.
- E. If the sum of all Annual Infrastructure Grants paid by the County to the Company exceeds the Maximum Total Infrastructure Grant (including as that amount may be adjusted pursuant to Sections IV(E) or X(D)), the Company will pay the County an amount equal to the excess within 90 days of final calculation. This Section X(E) will survive the termination of this Agreement.
- F. If judicial or state legislative action changes the tax classifications of property presently classified as Computer Equipment, mandates different assessment or depreciation methodologies for that property than the Tax Incentive Rate and depreciation schedule stated in Section VIII(A), or otherwise results in the County's inability to collect local tax revenue from Company property that would presently be classified as Computer Equipment consistent with the revenue it would have been able to collect under the Tax Incentive Rate, depreciation schedule stated in Section VIII(A), and the existing tax classification of Computer Equipment, then (i) the County's and the Authority's obligations in Sections V(A) and (C) will be suspended for the duration of the period that the County is legally obligated to tax or assess the Company's Computer Equipment in a manner that results in materially less revenue than is available under current law, and (ii) at the County's request, the Parties will meet to discuss the reduction in Project-specific tax revenue directly resulting from the judicial or state legislative action and the expected impact of that reduction on the County, and to negotiate mutually agreeable commitments that mitigate the impact of that reduction while respecting the fact that the Company's

decision to locate the Project in the County resulted in part from the availability of the Investment Performance Grants.

XI. TERMINATION OF AGREEMENT.

The term of this Agreement (the “Term” or “Term of this Agreement”) begins on the Effective Date and ends on December 31, 2051 unless terminated earlier in accordance with this Section XI, in which case the Term ends on the earlier date of termination. Either Party may terminate this Agreement in connection with a material breach, in accordance with Section XIII(D). The Company may also elect to terminate this Agreement by delivery of written notice thereof to the County. After termination, the Parties to this Agreement will have no further obligations from one to the other thereafter and the Company will forgo future incentives by the County and the Authority under this Agreement except those incentives that expressly survive termination under this Agreement. Sections XIII(A), (C), and (E) will survive termination of this Agreement.

XII. REPRESENTATIONS.

A. The Company represents as of the date of this Agreement as follows:

1. The Company (a) is a Delaware corporation duly organized and validly existing under the laws of its state of incorporation; (b) is duly qualified to transact business and is in good standing in Virginia; (c) is not in violation of any provision of its organizational documents; (d) has full corporate power to own its properties and conduct its business; (e) has full power and authority to enter into this Agreement and to enter into and carry out the transactions contemplated by this Agreement; (f) by proper action has duly authorized the execution and delivery of this Agreement; and (g) is not in default under any provision of this Agreement;
2. To its knowledge, the Company’s execution and delivery of this Agreement neither conflicts with, nor will result in a breach or default under, its organizational documents; nor, to its knowledge, will its execution and delivery of this Agreement conflict with, or result in a breach or default under, the terms, conditions, or provisions of any statute, order, rule, regulation, agreement, or instrument to which the Company is a party or by which it is bound;
3. This Agreement constitutes its legal, valid, and binding obligations, enforceable in accordance with its terms; and
4. To the Company’s knowledge, there is no litigation or proceeding pending or threatened against the Company, which would adversely affect the validity of this Agreement.

B. The County represents as of the date of this Agreement as follows:

1. At the time of execution of this Agreement, the County (a) has full power and authority to enter into this Agreement and to enter into and carry out the transactions contemplated by this Agreement; (b) by proper action has duly authorized the execution and delivery of this Agreement; and (c) is not in default under any provisions of this Agreement;
  2. This Agreement constitutes the County's legal, valid, and binding obligation, enforceable in accordance with its terms;
  3. To the County's knowledge, there is no litigation or proceeding pending or threatened against the County or affecting it which would adversely affect the validity of this Agreement, or its ability to meet its obligations under this Agreement; and
  4. To the best of the County's knowledge at the time of execution of this Agreement, the County is not in default under any provision of Virginia law which would affect its existence or its powers.
- C. The Authority represents as of the date of this Agreement as follows:
1. At the time of execution of this Agreement, the Authority (a) has full power and authority to enter into this Agreement and to enter into and carry out the transactions contemplated by this Agreement; (b) by proper action has duly authorized the execution and delivery of this Agreement; and (c) is not in default under any provisions of this Agreement;
  2. This Agreement constitutes the Authority's legal, valid, and binding obligation, enforceable in accordance with its terms;
  3. To the Authority's knowledge, there is no litigation or proceeding pending or threatened against the Authority or affecting it which would adversely affect the validity of this Agreement, or its ability to meet its obligations under this Agreement; and
  4. To the best of the Authority's knowledge at the time of execution of this Agreement, the Authority is not in default under any provision of Virginia law which would affect its existence or its powers.
- D. **NO PROVISION OF THIS AGREEMENT SHALL BE CONSTRUED OR INTERPRETED AS CREATING A PLEDGE OF THE FAITH AND CREDIT OF THE AUTHORITY OR THE COUNTY WITHIN THE MEANING OF ANY CONSTITUTIONAL DEBT LIMITATION. NO PROVISION OF THIS AGREEMENT SHALL BE CONSTRUED OR INTERPRETED AS DELEGATING GOVERNMENTAL POWERS NOR AS A DONATION OR A LENDING OF THE CREDIT OF THE AUTHORITY OR COUNTY WITHIN THE MEANING OF THE STATE**

**CONSTITUTION. THIS AGREEMENT SHALL NOT DIRECTLY OR INDIRECTLY OR CONTINGENTLY OBLIGATE THE AUTHORITY OR COUNTY TO MAKE ANY PAYMENTS BEYOND THOSE APPROPRIATED IN THE SOLE DISCRETION OF THE COUNTY FOR ANY FISCAL YEAR IN WHICH THIS AGREEMENT IS IN EFFECT. NO PROVISION OF THIS AGREEMENT SHALL BE CONSTRUED TO PLEDGE OR TO CREATE A LIEN ON ANY CLASS OR SOURCE OF THE AUTHORITY OR COUNTY'S MONEYS, NOR SHALL ANY PROVISION OF THE AGREEMENT RESTRICT TO ANY EXTENT PROHIBITED BY LAW, ANY ACTION OR RIGHT OF ACTION ON THE PART OF ANY CURRENT OR FUTURE AUTHORITY OR BOARD. TO THE EXTENT OF ANY CONFLICT BETWEEN THIS SECTION XII(D) AND ANY OTHER PROVISION OF THIS AGREEMENT, THIS SECTION XII(D) TAKES PRIORITY.**

XIII. MISCELLANEOUS.

- A. Governing Law; Venue. This Agreement is made, and is intended to be performed, in the Commonwealth and shall be construed and enforced by the laws of the Commonwealth, without reference to its conflict of law rules. Jurisdiction and venue for any litigation arising out of or involving this Agreement shall lie in the Circuit Court of the County of Spotsylvania, Virginia, and such litigation shall be brought only in such court. With respect to any proceeding or action arising out of or in any way related to this Agreement (whether in contract, tort, equity or otherwise) the Parties knowingly, intentionally and irrevocably waive their right to trial by jury.
- B. Dispute Resolution. In the event of any dispute, controversy or claim of any kind or nature arising under or in connection with this Agreement (including disputes as to the creation, validity, or interpretation of this Agreement) (a "Dispute"), then upon the written request of a Party, each of the Parties will appoint a designated senior executive whose task it will be to meet for the purpose of endeavoring to resolve the Dispute. The designated executives will meet as often as the Parties reasonably deem necessary in order to gather and furnish to the other all information with respect to the matter in issue which the Parties believe to be appropriate and germane in connection with its resolution. Such executives will discuss the Dispute and will negotiate in good faith in an effort to resolve the Dispute without the necessity of any formal proceeding relating thereto. The specific format for such discussions will be left to the discretion of the designated executives but may include the preparation of agreed upon statements of fact or written statements of position furnished to the other Parties. No formal proceedings for the resolution of the Dispute may be commenced until the earlier to occur of (a) a good faith mutual conclusion by the designated executives that amicable resolution through continued negotiation of the matter in issue does not appear likely or (b) the 30th day after the initial request to negotiate the Dispute.

- C. Limitations on Liability. No officer, agent, or employee of the Authority, the County, or the Company shall be subject to any personal liability or accountability by reason of the execution of this Agreement or any other documents related to the transactions contemplated hereby. Such officers, agents, or employees shall be deemed to execute such documents in their official capacities only, and not in their individual capacities. This Section shall not relieve any such officer, agent, or employee from the performance of any official duty provided by law.

In no event will a Party be liable to another Party for any loss of data, loss of profits, cost of cover or other special, incidental, consequential, indirect, punitive, exemplary or reliance damages arising from or in relation to this Agreement, however caused and regardless of theory of liability. In no event will a Party's liability to another Party for direct damages under this Agreement exceed the total amount, if any, of Annual Infrastructure Grants and Investment Performance Grants payable by the County under this Agreement for the twelve-month period preceding the claim. This Section XIII(C) does not limit the County's payment obligations under this Agreement.

- D. Material Breach; Notice and Cure Period. A Party will not be considered in material breach of this Agreement unless it breaches a material obligation under this Agreement, is given notice of its breach, and fails to cure within sixty (60) days of the notice. If the breach remains uncured following this sixty-day (60-day) cure period, the non-breaching Party may terminate this Agreement upon written notice to the breaching Party.
- E. Confidentiality and Proprietary Information. Any nonpublic information made available by the Company that should reasonably be considered to be confidential the ("Confidential Information") shall be maintained as confidential to the maximum extent permitted by law subject to the provisions of the Virginia Public Records Act (VPRA) and the Virginia Freedom of Information Act (FOIA).

The County and the Authority shall direct any other Party receiving Confidential Information from the County or the Authority, respectively, to:

1. use reasonable safeguards to maintain the security and confidentiality of all materials, communications, data, and information related to this Agreement or supplied by the Company in connection with this Agreement;
2. exercise the utmost discretion in oral and written communications regarding this Agreement;
3. provide information internally only to those individuals who need the information to facilitate the Parties' performance under this Agreement; and
4. maintain the security of all electronic and tangible records relating to this Agreement.



The County and the Authority shall:

1. maintain the security and confidentiality of all materials, communications, data, and information related to this Agreement or supplied by the Company in connection with this Agreement;
2. exercise the utmost discretion in oral and written communications regarding this Agreement;
3. provide information internally only to those individuals who need the information to facilitate the Parties' performance under this Agreement; and
4. maintain the security of all electronic and tangible records relating to this Agreement.

The County and Authority agree to promptly notify the Company in the event of a security breach that could have impacted any electronic or tangible records relating to this Agreement.

The Parties acknowledge that Confidential Information maintained by or in the custody of the County, the Authority, either, or both, are subject to the provisions of the VPRA and FOIA and thus are subject to the records retention and public disclosure requirements set forth in those statutes. The County and the Authority, as applicable, shall, within two (2) business days (and in any event before any actual disclosure), notify Company, in writing, of any disclosure requests for Confidential Information, including under such statutes or other similar statutes. Such written notice shall be given even if the disclosure requests do not comply with applicable laws or are exempt from disclosure under FOIA.

F. Notices.

1. Any communication required or permitted by this Agreement must be in writing and will refer to this Agreement, except as expressly provided otherwise in this Agreement.
2. Any communication under this Agreement will be sufficiently given and deemed given when personally delivered, sent by receipted facsimile transmission, or after deposited in the mails by registered or first-class certified mail, postage prepaid, with return receipt requested, together with an electronic copy sent by electronic mail, and addressed as follows:
  - a. If to Company:

Amazon Data Services, Inc.  
P.O. Box 81226  
Seattle, Washington 98108

Email: contracts-legal@amazon.com;  
AWS-econ-dev@amazon.com  
Fax: (206) 266-7010  
Attention: General Counsel

And a copy which shall not constitute notice to:

Chris Lloyd  
McGuireWoods Consulting, LLC  
800 East Canal Street  
Richmond, Virginia 23219  
Email: clloyd@mwellc.com

And a copy to the Company's Single Point of Contact, which shall not constitute notice.

b. If to the Authority:

Economic Development Authority of the  
County of Spotsylvania, Virginia  
9019 Old Battlefield Boulevard  
Suite 310  
Spotsylvania, Virginia 22553  
Facsimile: (540)710-7207  
Email: dsanders@spotsylvania.va.us  
Attention: Chair

With copy to:

Economic Development Authority  
c/o Hefty Wiley & Gore  
100 West Franklin Street  
Suite 310  
Richmond, Virginia 23220  
Facsimile: (804)225-8356  
Email: brendan@heftywiley.com

And a copy to:

County Administrator  
P. O. Box 99  
Spotsylvania, Virginia 22553  
Facsimile: (540)507-7019  
Email: coadmin@spotsylvania.va.us

And a copy to the County's Single Point of Contact listed in Exhibit B, which shall not constitute notice.

c. If to County:

County of Spotsylvania, Virginia  
P. O. Box 99  
Spotsylvania, Virginia 22553  
Facsimile: (540)507-7019  
Email: coadmin@spotsylvania.va.us  
Attention: County Administrator

And a copy to:

County of Spotsylvania, Virginia  
P. O. Box 308  
Spotsylvania, Virginia 22553  
Facsimile: (540)507-7028  
Email: attorney@spotsylvania.va.us  
Attention: County Attorney

3. Any Party may designate additional or different addresses for communications by notice given under this Section to the other Parties.
- G. Non-Business Days. If the date for making any payment or performing any act or exercising any right is not a day when County's general government offices are open for public business, such payment must be made or act performed or right exercised on or before the next business day such offices are open for public business.
- H. Assignment. The Parties will not assign this Agreement or any portion thereof without the written consent of the other Parties; provided, however, the Company is permitted to assign this Agreement or any portion thereof, or any funds due or to become due to it hereunder, to any direct or indirect wholly owned subsidiary or Affiliate of the Company or to any company that is the successor by merger, reorganization, asset purchase or otherwise to all or substantially all of its business (and any such party will assume all obligations of the Company under this Agreement).
- I. Force Majeure. Any delay in the performance of any of the duties or obligations of either Party hereunder (the "Delayed Party") shall not be considered a breach of this Agreement and the time required for performance shall be extended for a period equal to the period of such delay, provided that such delay is attributable to a Force Majeure Event. The Delayed Party will give prompt notice to the other Party of such cause and will take whatever reasonable steps are necessary to relieve the effect of such cause as promptly as possible. No such event or occurrence will excuse the payment of any sums due and payable hereunder on the due date thereof.
- J. Time. Time is of the essence in this Agreement and each and all of its provisions.

- K. Entire Agreement: Amendments. This Agreement constitutes the entire contract between the Parties relating to the subject matter of this Agreement. This Agreement may not be changed except in writing signed by all Parties.
- L. Counterparts. This Agreement may be executed in several counterparts. Each shall be an original, but all of them together constitute the same instrument.
- M. Severability. If any court of competent jurisdiction holds any provision of this Agreement invalid or unenforceable, then (a) such holding shall not invalidate or render unenforceable any other provision of this Agreement, unless such provision is contingent on the invalidated provision; and (b) the remaining terms hereof shall, in such event, constitute the Parties' entire agreement.
- N. Binding Effect. This Agreement is binding upon, inures to the benefit of and is enforceable by the Parties and their respective successors and assigns. There are no other agreements or other conditions precedent to the binding nature of the respective obligations of the Parties under this Agreement.
- O. Non-Binding on Land Use Decisions. Notwithstanding anything herein to the contrary, nothing herein will require or otherwise bind the County or the Board to make any land use decision related to the Company, the Sites, or the Project including, but not limited to, any decision on any permit, any plan, and any application for rezoning or special use permit.
- P. Sovereign Immunity; Non-Waiver. Notwithstanding anything herein to the contrary, nothing herein constitutes a waiver of sovereign immunity or any other immunity rights that exist now or may exist in the future for the County or the Authority or their respective officers or employees under the law. Nothing in this Agreement constitutes a waiver of any rights or claims the Company has or may have in the future under this Agreement or the law.
- Q. No Partnership or Joint Venture. Notwithstanding anything herein to the contrary, nothing herein is intended or will be construed in any manner or under any circumstance whatsoever as creating and establishing the relationship of copartners or creating or establishing a joint venture between or among any of the Parties or as designating any Party to the Agreement as the agent or representative of any other Party to the Agreement for any purpose.
- R. No Third-Party Beneficiaries. Notwithstanding any other provision of this Agreement to the contrary, the Parties agree that (i) the provisions of this Agreement are not intended to be for the benefit of any individual or entity other than the Parties; and (ii) no provision of this Agreement will be construed or interpreted to confer third-party beneficiary status on any individual or entity.

- S. Each Party Responsible for its Own Costs. The Parties will be responsible for its own costs incurred in performing its obligations under this Agreement, including attorney's fees.
- T. Nothing herein will be interpreted or operate as a pledge of the full faith and credit of the County within the meaning of any constitutional debt limitation, or will bind the County to appropriate funds for expenditures related to this Agreement. The County will direct the County Administrator to present future budgets to the Board for the Board to consider which will allow the County to obtain the funds required to fund the provisions of this Agreement. All payments by the County and the Authority under this Agreement are subject to and conditioned upon appropriations by the Board. The Authority cannot expend funds unless appropriated by the Board, and one Board cannot obligate a future Board. It is understood and agreed among the Parties that the County and the Authority will be bound to pay its financial obligations as set forth in this Agreement only to the extent of the funds available or which may hereafter become available for the purpose of this Agreement. Under no circumstances will the County's or the Authority's financial liabilities as set forth in this Agreement exceed the total amount of funds appropriated by the Board for the performance of this Agreement. Therefore, notwithstanding any provision of this Agreement to the contrary, if the Board fails to appropriate funds for the continuance of this Agreement, all payment obligations hereunder will be automatically suspended upon depletion to the then currently appropriated or allocated funds until a subsequent Board appropriates additional funds or this Agreement is terminated. The Parties hereby agree that a subsequent Board will not be obligated in any way to appropriate funds hereunder.
- U. Waiver of Any Other Incentives. The Company will not apply for, and hereby waives any right to, any economic incentives set out or offered in Spotsylvania County Code Sections 24-1 through 24-9. This paragraph and waiver shall not apply to, and does not waive, the incentives provided herein, including to provide expedited consideration of permits.
- V. The Authority. The Authority agrees to provide the County Administrator, or the designee thereof, with copies of all documents related to this Agreement, including, but not limited to, documents related to the administration of this Agreement, and will keep the County Administrator or his designee fully and timely informed in writing of all matters related to the Agreement. The Authority agrees that all funds transferred by the County to the Authority for the grants set forth herein will be used only and exclusively to satisfy the obligations contained in this Agreement related to the grants. It is the intent of the Parties not to impose upon the Authority any responsibility, duty or obligation other than what may be required to implement the grants. Accordingly, the Authority does not assume any responsibility or liability whatsoever except as provided herein or provided by law. If litigation involving the grants is initiated or expected to be filed against the Authority, the Authority will immediately notify the County Attorney and County Administrator. The Authority will keep records of its financial transactions, if any, related to the Agreement in

accordance with generally accepted accounting principles. The Authority will also retain any and all records related to this Agreement for the period of time required by the applicable retention schedules set by the Library of Virginia pursuant to the VPRA. In any event, the Authority will retain any and all records related to this Agreement for three (3) years beyond the last day of the last year of the Term of this Agreement.

- W. The Company is subject to all applicable laws pertinent to the Project, this Agreement, and the Company's obligations in connection with the Project and this Agreement. Nothing in this Agreement exempts the Company from applicable County laws.


(SIGNATURES FOLLOW ON THE NEXT PAGE)

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed in their corporate names by their duly authorized officers, all as of the date first above written.

<p>[SEAL]</p> <p>ATTEST:</p> <p>By: <u><i>[Signature]</i></u> Clerk</p>	<p><b>SPOTSYLVANIA COUNTY, VIRGINIA</b></p> <p>By: <u><i>Edmund P. Smith</i></u> Name</p> <p>Its: <u><i>County Administrator</i></u> Title</p> <p>DATE: <u><i>1/18/2024</i></u></p>
---	---

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: *Karl R. Hatcher*  
County Attorney

<p>[SEAL]</p> <p>ATTEST:</p> <p>By: <u><i>[Signature]</i></u> Clerk</p> 	<p><b>ECONOMIC DEVELOPMENT AUTHORITY OF THE COUNTY OF SPOTSYLVANIA, VIRGINIA</b></p> <p>By: <u><i>[Signature]</i></u> Name</p> <p>Its: <u><i>Chairman</i></u> Title</p> <p>DATE: <u><i>1-25-2024</i></u></p>
--	--

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: *[Signature]*  
Counsel for the Authority

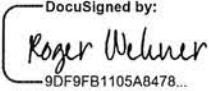
	<b>AMAZON DATA SERVICES, INC.</b>
	By: <u>Roger Wehner</u> Name
	Its: <u>Authorized Signatory</u> Title
	DATE: <u>February 8, 2024</u>

EXHIBIT A – SITES and DESCRIPTIONS

EXHIBIT B – Single Points of Contact

EXHIBIT C – Tax Ordinance

EXHIBIT D – Sample Capital Investments and Infrastructure Costs Report





**EXHIBIT A  
(DESCRIPTION OF SITES)**

**Cosner Tech Campus**

Consisting collectively of approximately 329.39 acres, located in  
Spotsylvania County, Virginia

Parcel Numbers: 36-A-43K (PORTION; INC. GAP)  
36-A-43P (PORTION)  
36-A-46  
36-A-51C  
50-A-112  
50-A-113 (PORTION)  
50-A-114  
50-A-126  
ROW (to be abandoned)  
50-A-131A  
50-A-132E

The amount of real and personal property taxes (including rollback taxes) generated at the Site described above during the tax year ended December 31, 2022: \$122,714.92.

---

**Carter's Store Tech Campus**

Consisting collectively of approximately 313.77 acres, located on Flippo  
Drive in Spotsylvania County, Virginia

Parcel Numbers: 50-15-1  
50-A-77 (PORTION)  
50-A-79A  
51-A-20

The amount of real and personal property taxes (including rollback taxes) generated at the Site described above during the tax year ended December 31, 2022: \$18,614.38.

---

**Summit Crossing Tech Campus**

Spotsylvania County Tax Map Parcel 51-A-33, consisting collectively of  
approximately 231 acres, located on Summit Crossing Road in  
Spotsylvania County, Virginia

Parcel Number: 51-A-33

The amount of real and personal property taxes (including rollback taxes) generated at the Site described above during the tax year ended December 31, 2022: \$4,263.17.

---

**Mattameade Tech Park**

Consisting collectively of approximately 158 acres, located generally on Orrock Road in Spotsylvania County, Virginia

Parcel Numbers: 76-A-61

76-A-58A

76-1-8

76-A-59

The amount of real and personal property taxes (including rollback taxes) generated at the Site described above during the tax year ended December 31, 2022: \$7,323.89.

**EXHIBIT B**  
**(SINGLE POINTS OF CONTACT)**

As of the date of execution of this Agreement

as to the County:

Name: N/A

Title: County Administrator

Phone: 540-507-7010

Email: coadmin@spotsylvania.va.us

Mailing Address: County Administrator  
P.O. Box 99  
Spotsylvania, VA 22553

as to the Company:

Name:

Title:

Phone:

Email:

Mailing Address:

**EXHIBIT C  
(TAX RESOLUTION)**

(Resolution contained on the following pages)

County of Spotsylvania  
Founded 1721

Board of Supervisors  
DEBORAH H. FRAZIER  
LORI HAYES  
JACOB LANE  
KEVIN W. MARSHALL  
TIMOTHY J. MCLAUGHLIN  
DAVID ROSS  
CHRIS YAKABOUSKI



County Administrator  
ED PETROVITCH  
Deputy County Administrator  
MARK L. COLE  
P.O BOX 99, SPOTSYLVANIA, VA 22553  
Voice: (540) 507-7010  
Fax: (540) 507-7019

Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 11, 2023, on a motion by Supervisor Lane and passed 4 to 3 with Supervisors Lane, McLaughlin and Ross opposed, the Board adopted the following resolution:

**RESOLUTION NO. 2023-43**

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2023

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2023; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 11th day of April 2023, that the following tax rates for Calendar Year 2023 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2023 COUNTY TAX RATES

- Real Estate.....\$0.7717 per \$100 of assessed valuation
- Personal Property  
(Boats & Boat Trailers).....\$6.25 per \$100 of assessed valuation, assessed at 50% of fair market value
- Personal Property  
(Automobiles as described in subdivision A3 of §58.1-3503, trucks of less than two tons as described in subdivision A4 of §58.1-3503; trucks and other vehicles as described in subdivision A5 of §58.1-3503; and motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles as described in subdivision A10 of §58.1-3503).....\$5.42 per \$100 of assessed valuation, assessed at 50% of fair market value
- Personal Property  
(All other classes of personal property not otherwise delineated herein).....\$6.35 per \$100 of assessed valuation, assessed at 50% of fair market value

Aircraft .....\$0.000001 per \$100 of assessed valuation,  
assessed at 50% of fair market value

Business Furniture & Fixtures.....\$4.55 per \$100 of assessed valuation, assessed at  
no greater than 50% of fair market value

Data Center Computer Equipment & Peripherals.....\$1.25 per \$100 of assessed  
valuation, assessed at no greater than 50% of fair market value

Mobile Homes.....\$0.7717 per \$100 of assessed valuation

Machinery and Tools..... \$1.90 per \$100 of assessed valuation

Heavy Duty Equipment.....\$1.55 per \$100 of assessed valuation

Massaponax Special Service District  
Special Tax.....\$0.00 per \$100 of assessed valuation

Harrison Crossing Special Service District  
Special Tax.....\$0.44 per \$100 of assessed valuation


Lee Hill East Special Service District  
Special Tax.....\$0.25 per \$100 of assessed valuation

Lee Hill West Special Service District  
Special Tax.....\$0.38 per \$100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary  
actions to give this resolution effect.

(SEAL)

A COPY TESTE:

  
\_\_\_\_\_  
Aimee R. Mann  
Deputy Clerk to the Board of Supervisors

## EXHIBIT D (CAPITAL INVESTMENTS AND INFRASTRUCTURE COSTS REPORT)

Sample report created for illustrative purposes and subject to change:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
Location	Location Name	Cost Center	Cost Center Name	Asset Act	Asset Act Name	Total Cost	Capital Investment	Retirement																																
1	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Leasehold Improvements	800,000	800,000	-																																
2	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Heavy Equipment	3,500,000	3,500,000	-																																
3	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	3,800,000	3,800,000	-																																
4	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Leasehold Improvements	3,800,000	3,800,000	-																																
5	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Leasehold Improvements	7,600,000	7,600,000	-																																
6	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Furniture & Fixtures	100,000	100,000	-																																
7	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	100,000	100,000	-																																
8	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	200,000	200,000	-																																
9	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	100,000	100,000	-																																
10	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	200,000	200,000	-																																
11	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	100,000	100,000	-																																
12	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Technology Infrastructure	200,000	200,000	-																																
13	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	400,000	400,000	-																																
14	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	800,000	800,000	-																																
15	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	1,600,000	1,600,000	-																																
16	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	3,200,000	3,200,000	-																																
17	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	12,000,000	12,000,000	-																																
18	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	500,000	500,000	-																																
19	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	100,000	100,000	-																																
20	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	200,000	200,000	-																																
21	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	400,000	400,000	-																																
22	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	200,000	200,000	-																																
23	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	400,000	400,000	-																																
24	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	100,000	100,000	-																																
25	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	200,000	200,000	-																																
26	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	400,000	400,000	-																																
27	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	800,000	800,000	-																																
28	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	1,600,000	1,600,000	-																																
29	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	3,200,000	3,200,000	-																																
30	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	6,400,000	6,400,000	-																																
31	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	12,800,000	12,800,000	-																																
32	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	25,600,000	25,600,000	-																																
33	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	51,200,000	51,200,000	-																																
34	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	102,400,000	102,400,000	-																																
35	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	204,800,000	204,800,000	-																																
36	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	409,600,000	409,600,000	-																																
37	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	819,200,000	819,200,000	-																																
38	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	1,638,400,000	1,638,400,000	-																																
39	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	3,276,800,000	3,276,800,000	-																																
40	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	6,553,600,000	6,553,600,000	-																																
41	ADXXX - Data Center Location Name, King George County, VA, US	7453	Data Center Capital	28110	Equipment	13,107,200,000	13,107,200,000	-																																
<b>Grand Total</b>						<b>13,107,200,000</b>	<b>13,107,200,000</b>	<b>-</b>																																