

CITY OF HOBART COMMON COUNCIL

RESOLUTION NO. 2026-02

**A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF HOBART, INDIANA,
APPROVING REAL PROPERTY TAX ABATEMENT WITH RESPECT TO
INVESTMENTS MADE BY AMAZON DATA SERVICES, INC.**

WHEREAS, Amazon Data Services, Inc. (the “Company”) has proposed developing and constructing, or causing to be developed and constructed, certain real property improvements or facilities to be used as a data center (the “Project”) located in the City of Hobart, Indiana (the “City”); and

WHEREAS, the Project is located in an Economic Revitalization Area designated by the Common Council of the City (the “Common Council”) pursuant to resolutions adopted by the Common Council on December 3, 2025 and January 7, 2026; and

WHEREAS, the Company has advised the Common Council that the Project will involve significant investment in real property improvements (the “Redevelopment”); and

WHEREAS, the Company submitted to the Common Council a form *SB-1/Real Property Statement of Benefits* in connection with the Project, and provided all information and documentation necessary for the Common Council to make an informed decision (collectively, the “Statement”); and

WHEREAS, the Common Council has considered the following factors under Indiana Code § 6-1.1-12.1-17 in connection with the Project:

1. The total amount of the Company’s investment in real and personal property as part of the Project;
2. The number of new full-time equivalent jobs to be created by the Project;
3. The average wage of the new employees for the Project compared to the state minimum wage; and
4. The infrastructure requirements for the taxpayer’s investment in the Project;

(collectively, the “Deduction Schedule Factors”); and

WHEREAS, there has been presented to the Common Council for its consideration a form of Tax Abatement Agreement – Hobart Tech Park, between the Company and the City, acting through the Mayor of the City (the “Mayor”) and the Common Council, with respect to the Project (the “Tax Abatement Agreement”); and

WHEREAS, the Common Council has determined that supporting the Company’s efforts in developing and operating the Project are in the best interests of the citizens of the City; and

WHEREAS, the Common Council now desires to induce the Company to make such investment in the City and approve the Tax Abatement Agreement.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Hobart, Indiana, as follows:

1. Based on the information in the Statement describing the Project and the Deduction Schedule Factors, the Common Council hereby makes the following findings:

- (a) The estimate of the value of the Redevelopment is reasonable for redevelopment of that type.
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the Redevelopment.
- (e) The totality of benefits from the proposed Redevelopment is sufficient to justify a ten-year real property tax deduction schedule as specified herein, pursuant to the Act.

2. That the Deduction Schedule Factors in connection with the Project justify granting the deduction schedule for real property under Ind. Code § 6-1.1-12.1-17 as specified herein.

NOW, THEREFORE, based on the foregoing, the Common Council further **RESOLVES, FINDS AND DETERMINES:**

- 1. That the Statement submitted by the Company is hereby approved.
- 2. That the Company is entitled to real property tax deductions under Ind. Code § 6-1.1-12.1-4 for the proposed Redevelopment as part of the Project, for a period of ten years and in accordance with the following abatement schedule under Ind. Code § 6-1.1-12.1-17:

YEAR	ABATEMENT PERCENTAGE
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%

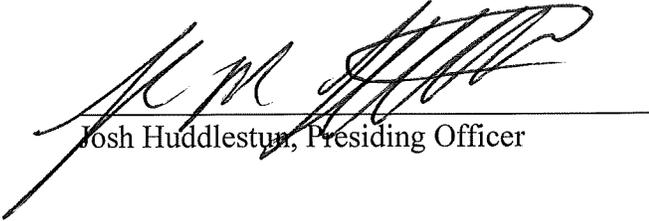
8	100%
9	100%
10	100%

3. The Common Council hereby approves the Tax Abatement Agreement substantially in the form presented on the date hereof and authorizes and directs the President of the Common Council and the Mayor to execute the Tax Abatement Agreement, with such changes and modifications as such persons deem necessary or appropriate, under advice of legal counsel, to effectuate this Resolution. The approval of the Tax Abatement Agreement shall be conclusively evidenced by the execution thereof.

4. Notwithstanding anything contained herein to the contrary, the granting of the tax deductions described herein is conditioned on and subject to the terms set forth in the Tax Abatement Agreement.

5. This Resolution shall be in full force and effect from and after its adoption by the Common Council and approval by the Mayor.

PASSED AND ADOPTED on this 7th day of January, 2026, by the Common Council of the City of Hobart, Indiana.


Josh Huddlestun, Presiding Officer

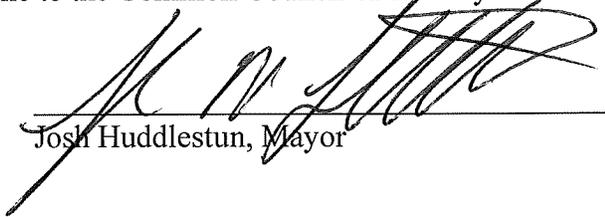
ATTEST:

Deborah A. Longer, Clerk-Treasurer

PRESENTED by me, the Clerk-Treasurer of the City of Hobart, Indiana, to the Mayor for his approval this 7th day of January, 2026, at 7:50 ~~a.m.~~/p.m.


Deborah A. Longer, Clerk-Treasurer

APPROVED, SIGNED AND RETURNED by me to the Common Council of the City of Hobart, Indiana, this 7th day of January, 2026.


Josh Huddlestun, Mayor

ATTEST:

Deborah A. Longer, Clerk-Treasurer

APPLICATION FOR TAX ABATEMENT - COMMON COUNCIL

Form CCAP revised 7/21/16

PETITIONER'S NAME: Amazon Data Services, Inc. PHONE: 206-266-6950

ADDRESS: 410 Terry Ave North FAX:

CITY, STATE, ZIP CODE: Seattle, WA 98109

COMMON LOCATION OF PROPERTY: Hobart Technology Park

(Also attach 1. Legal description and 2. Project description for real property improvements proposed.)

IF ABATEMENT ON EQUIPMENT IS SOUGHT, ATTACH A LIST WITH DESCRIPTION, COST, AND DATE OF INSTALLATION FOR ALL EQUIPMENT.

ARE ANY PROPOSED BUILDINGS MANUFACTURED OFF SITE? No WHERE?

NUMBER OF UNITS: TBD

PROPOSED STARTING DATE FOR BUILDING CONSTRUCTION: 2026

(Must be within 12 months of approval date of confirmatory resolution)

PROPOSED COMPLETION DATE OF FIRST BUILDING UNIT: 2028

WHAT HOBART BUSINESSES WILL BE INVOLVED IN THE PROJECT? TBD

*NUMBER OF JOBS THE PROJECT WILL RETAIN AND THE PROJECTED PAYROLL FOR THE RETAINED JOBS:

(Show construction jobs separate from business jobs. Show as current & retained on SB-1)

CONSTRUCTION #: N/A \$

BUSINESS #: N/A \$

*NUMBER OF JOBS THE PROJECT WILL CREATE AND THE PROJECTED PAYROLL FOR THE JOBS CREATED:

(These jobs do not currently exist and are to be listed on SB-1 as additional)

BUSINESS #: Per SB-1 Attachment \$ Per SB-1 Attachment

WINDOW OF OPPORTUNITY PERIOD REQUESTED: 40 years from the execution of these agreements

TAX ABATEMENT PERIOD OF DEDUCTION REQUESTED: 10 Year - Real Property, 35 Year Enterprise IT Exemption*

ARE YOU SEEKING A LOCAL ECONOMIC INCENTIVE IN ANOTHER INDIANA COMMUNITY? Yes

If so, explain what incentive, value, term and status of approval: Similar Terms and value as this project.

All are at different stages of approval.

I affirm that the information contained in this application is true to the best of my knowledge. I agree to update this information if changes occur. I understand that the intent is to encourage the use of Hobart businesses and residents in the project. I agree to adhere to the City's requirements for annual written reports (CF-1 Form) on the project. I agree to adhere to all City code requirements. I agree to adhere to the policies and regulations associated with the City's tax abatement program. I have paid the required application fee and public and posted notice fees.

SIGNATURE OF PETITIONER: Roger Welner DATE: 12/29/2025

*Construction jobs and the wages paid during the construction of the project may be counted as retained jobs in addition to existing Hobart jobs and salaries retained by the business. Created jobs and salaries are those applicable to the business that are new and not relocated from another non-Hobart location. Relocated jobs are to be listed as retained jobs.

*Enterprise IT Exemption is not a tax abatement, include for transparency.



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R8 / 5-25)
Prescribed by the Department of Local Government Finance

20__ PAY 20__
FORM SB-1 / Real Property
PRIVACY NOTICE Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-1.1.

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Residentially distressed area (IC 6-1.1-12.1-4.1)
- New agricultural improvement (IC 6-1.1-12.1-4)

INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitalization Area **PRIOR** to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the initiation of the redevelopment or rehabilitation of real property or a new agricultural improvement for which the person wishes to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed.

SECTION 1 TAXPAYER INFORMATION

Name of Taxpayer Amazon Data Services, Inc.		
Address of Taxpayer (number and street, city, state, and ZIP code) P.O. Box 81226, Seattle, WA 98108		
Name of Contact Person Scott Eckhardt	Telephone Number (206) 266-6950	Email Address eckhscot@amazon.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of Designating Body Hobart City Council	Resolution Number
Location of Property City of Hobart	County Lake
Description of Real Property Improvements, Redevelopment, or Rehabilitation (use additional sheets, if necessary) *See attached description, incorporated herein by reference.	
DLGF Taxing District Number	
Estimated Start Date (month, day, year) *	
Estimated Completion Date (month, day, year) *	

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES FROM PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0	N/A	0	N/A	*	*

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current Values	0	0
(+) Plus Estimated Values of Proposed Project	*	*
(-) Less Values of Any Property Being Replaced	0	0
Net Estimated Values Upon Completion of Project	*	*

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated Solid Waste Converted (pounds) _____	Estimated Hazardous Waste Converted (pounds) _____
Other Benefits:	

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this schedule are true.

Signature of Authorized Representative <small>Signed by:</small> <i>Roger Wehner</i>	Date Signed (month, day, year) 12/29/2025
Printed Name of Authorized Representative Roger Wehner	Title Authorized Signatory

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed N/A calendar years* (see below). The date this designation expires is N/A. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

B. The type of deduction that is allowed in the designated area is limited to:

1. Redevelopment or rehabilitation of real estate improvements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2. Residentially distressed areas	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3. New agricultural improvement	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

C. The amount of the deduction is limited to \$ N/A.

D. Other limitations or conditions (specify) Terms of a Tax Abatement Agreement Signed Herewith

E. Number of years allowed:

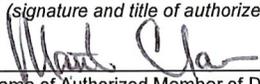
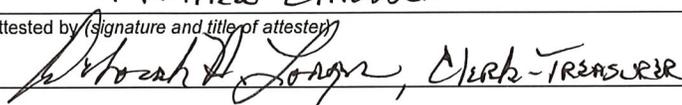
<input checked="" type="checkbox"/> Year 1	<input checked="" type="checkbox"/> Year 2	<input checked="" type="checkbox"/> Year 3	<input checked="" type="checkbox"/> Year 4	<input checked="" type="checkbox"/> Year 5 (* see below)
<input checked="" type="checkbox"/> Year 6	<input checked="" type="checkbox"/> Year 7	<input checked="" type="checkbox"/> Year 8	<input checked="" type="checkbox"/> Year 9	<input checked="" type="checkbox"/> Year 10

F. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?

Yes No

If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (signature and title of authorized member of designating body) 	Telephone Number (206) 942-1940	Date Signed (month, day, year) 1-7-26
Printed Name of Authorized Member of Designating Body MATTHEW CLAUSSED	Name of Designating Body Common Council	
Attested by (signature and title of attester)  Clerk-Treasurer	Printed Name of Attester DEBORAH A. LONGGER	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

In accordance with IC 6-1.1-12.1-17, where the Form SB-1/Real Property was approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period should be as follows:

- A. For residentially distressed areas, the deduction period may not exceed ten (10) years.
- B. For the redevelopment or rehabilitation of real property, the deduction period may not exceed ten (10) years.
- C. For a new agricultural improvement, the deduction period may not exceed five (5) years.

**IC 6-1.1-12.1-17
Abatement Schedules**

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.
- (5) In the case of a deduction for new farm equipment or new agricultural improvement, an agreement by the deduction applicant to predominately use the area for agricultural purposes for a period specified by the designating body.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in subsection (d) and section 18 of this chapter, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

(d) An abatement schedule for new farm equipment or new agricultural improvement may not exceed five (5) years.

Attachment to Form SB-1 / Real Property;
Amazon Data Services, Inc., Ross Township, Lake County, Indiana

Amazon Data Services, Inc (the “Company”) proposes to construct facilities to be located on the sites known as “**Hobart Tech Park**” and the “**Hobart Devco Campus**” (collectively, the “Real Estate”) and generally depicted in Exhibit 1 in Ross Township, Lake County, Indiana, including real property improvements, New Information Technology Equipment, and other business personal property, including qualified property as described in Indiana Code Section 6-1.1-10-44 (collectively, the “Project”). The Hobart Devco Campus is owned by Hobart Owner, LLC, who is filing its Form SB-1 / Real Property with respect to the Hobart Devco Site, as owner thereof as required under Indiana Code 6-1.1-12.1-1 et seq. Some or all of the development described herein, and/or operation of the completed Project, may be implemented by or assigned to an affiliate or successor of the Company, as may yet be determined. The estimates and descriptions provided herein apply to the entire Project, without differentiation or apportionment between real or personal property improvements, portions of the Real Estate, or investments. Additionally, the information provided herein is the best information available as of the date on the SB-1 form to which this description is attached, and is thus preliminary in nature and may change over time as development of the Project occurs.

The Company estimates that the Project will include the construction of multiple buildings or “shells” with a potential total Project investment of more than \$11,000,000,000, and that at full development, the Project will involve more than 400 permanent full-time positions employed by the Company at the Project at 125% of the \$29.95 average county wage (\$37.44/hour). Additional permanent full-time positions will be staffed by employees of third-party contractors providing services to the Company on-site. Additionally, the Company estimates that during construction of the Project, a number of temporary construction positions will be brought to the community in support of development of the Project. Contractors and subcontractors will comply with Hobart Municipal Code Section 33.200 through 33.207 Responsible Bidding Practices and Submission Requirements as outlined in the Tax Abatement Agreements and Enterprise Information Technology Agreement. The Company estimates the start date of the Project to be in 2028. Due to the scale of the Project, it is reasonably expected that various unknown contingencies may cause actual results to vary from any of the estimates stated above.

TAX ABATEMENT AGREEMENT – HOBART TECH PARK

This Tax Abatement Agreement (this “**Agreement**”) is entered into as of the Effective Date, by and between Amazon Data Services, Inc. and its successor and assigns (collectively, the “**Company**”) and the City of Hobart, Indiana (the “**City**”), acting through its Mayor (“**Mayor**”), and the City of Hobart Common Council (the “**Council**” and, together with the Mayor, the “**Governing Bodies**”). The Company, City, Mayor and Council are each a party hereto (a “**Party**”) and are referred to collectively in this Agreement as the “**Parties**.”

RECITALS

WHEREAS, the City is vitally interested in the economic welfare of its citizens, the creation and maintenance of sustainable jobs for its citizens, economic development, 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, promote business, and encourage economic growth and development opportunities;

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

WHEREAS, the Company has either acquired or leased, or intends to acquire or lease, real property generally described and depicted on Exhibit A (the “**Project Site**,” and sometimes referred to as the “**Hobart Tech Park**”), which is located within the City;

WHEREAS, pursuant to Resolution No. 2025-05, the Council has previously designated the economic revitalization area depicted on Exhibit B (the “**ERA**”);

WHEREAS, the Company intends to develop and construct or cause to be developed and constructed upon the Project Site certain real property improvements or facilities to be used as a data center (the “**Project**”) as part of a redevelopment or rehabilitation within the ERA as provided for under Ind. Code § 6-1.1-12.1;

WHEREAS, the Company has applied for ERA-based assessed value deduction(s), which will result in a property tax abatement, as determined by the Council as the designating body under Ind. Code § 6-1.1-12.1-17;

WHEREAS, the Company previously filed with the Council a Form SB-1, *Statement of Benefits*, and attachment related thereto, for the Project shown on Exhibit C (collectively, the “**Statement of Benefits**”);

WHEREAS, the Company currently estimates that the total cost (including but not limited to construction costs, infrastructure costs, and equipment costs) of the Project will be as described on the Statement of Benefits;

WHEREAS, pursuant to Ind. Code § 6-1.1-12.1-2.5(c), a declaratory resolution approving the ERA, was adopted by the Council on December 3, 2025, a public hearing before the Council

was properly advertised and held on January 7, 2026, and the final resolution confirming the declaratory resolution and a resolution approving Statement of Benefits and Abatement, as defined in Section 2(B), were adopted by the Council on the same date (collectively, the “**Final Tax Abatement Resolution**”);

WHEREAS, the Company also intends to operate a data center at the real property known as the Hobart Devco Campus (the “**Hobart Devco Campus**”) and the Governing Bodies have agreed to provide a real property tax abatement for the Hobart Devco Campus as set forth in a separate agreement;

WHEREAS, the Company intends to install personal property, including, but not limited to, enterprise information technology equipment, as defined under Ind. Code § 6-1.1-10-44, as part of the Project (“**Enterprise Information Technology Equipment**”);

WHEREAS, the Company and the Governing Bodies intend to enter into a separate agreement for an exemption of property tax on Enterprise Information Technology Equipment for both the Project and the Hobart Devco Campus;

WHEREAS, the Parties desire to reach an agreement to promote the viability of constructing, equipping, and operating the Project in the City by the Company;

WHEREAS, the Governing Bodies desire to improve the financial condition of the City;

WHEREAS, the City has determined that the Project will have a positive effect on economic development within and otherwise benefit the City, and it desires to support the Project; and

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

1. Definitions.

“**Abatement**” is defined in Section 2(B).

“**Abatement Schedule**” is defined in Section 2(B).

“**Affiliate**” means any entity that directly or indirectly controls, is controlled by, or is under common control with the Company.

“**Agreement**” is defined in the introductory paragraph.

“**APRA**” is defined in Section 2(E).

“**Building**” is defined in Section 2(B).

“**Certificate of Occupancy**” is defined in Section 2(H).

“City” is defined in the introductory paragraph.

“Community Enhancement Agreement” is defined in Section 23.

“Community Impact Payment” is defined in Section 2(H).

“Company” is defined in the introductory paragraph.

“Council” is defined in the introductory paragraph.

“Delayed Party” is defined in Section 14.

“Effective Date” is the date as of which the last Party signs this Agreement.

“Enterprise Information Technology Equipment” is defined in the Recitals.

“ERA” is defined in the Recitals.

“Final Tax Abatement Resolution” is defined in the Recitals.

“Force Majeure Event” means, with respect to a Party, any event or occurrence that is not within the reasonable control of that Party or its affiliates, and prevents that Party from performing its obligations under this Agreement, including any of the following events and occurrences (provided that it meets the foregoing requirements): any act of God; act of a public enemy; war; riot; sabotage; blockage; embargo; failure or 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 any 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; partial or entire failure of utilities; insufficient or unavailable utilities or other entitlements for the Project; any change in law, order, regulation, or other action of any governing authority, including, but not limited to, delays in the issuance of any necessary permits or approvals; or any other event or occurrence not within the reasonable control of that Party or its affiliates.

“Governing Bodies” is defined in the introductory paragraph.

“Hobart Devco Campus” is defined in the Recitals.

“Hobart Tech Park” is defined in the Recitals.

“Mayor” is defined in the introductory paragraph.

“One-Time Community Impact Payment” is defined in Section 2(I).

“Party” or “Parties” is defined in the introductory paragraph.

“Project” is defined in the Recitals.

“Project Site” is defined in the Recitals.

“Statement of Benefits” is defined in the Recitals.

“Township” means Ross Township, Indiana.

2. The Project and Economic Development Incentives.

A. Project. Company intends to develop and construct, or cause to be developed and constructed, the Project as described in the Statement of Benefits, subject to all terms of this Agreement and all provisions of the City of Hobart Municipal Code which apply to the Project.

B. Real Property Tax Abatement. The Project Site is within the City-designated ERA. In consideration of the Company’s substantial investment in the City, the Council hereby grants the Company a 10-year, 100% real property tax deduction under Ind. Code § 6-1.1-12.1-1.1 *et seq.* (the “Abatement”) as set forth in the abatement schedule on Exhibit D hereto (the “Abatement Schedule”), and the Final Tax Abatement Resolution. The Abatement shall apply to real property structures primarily used for data processing services (each such structure, a “Building”). Notwithstanding the foregoing, no Building for which the certificate of occupancy for such Building is received after January 1, 2034, shall qualify for an Abatement under this Agreement.

C. Schedule and Implementation. The Company estimates starting and completing the Project construction as described in the Statement of Benefits. The City acknowledges that real property improvements and equipment contained within them may be constructed and installed in phases, with each Building to be assessed by the Township Assessor upon completion. Each Building eligible for Abatement will be entitled to the full 10-year Abatement commencing as of that Building’s initial year of property tax assessment, subject to Section 3. Thus, each Building will have its own 10-year abatement schedule, as shown on Exhibit D hereto.

D. Statement of Benefits. The Statement of Benefits does not establish an upper limit on the amount of investment in the Project eligible for the Abatement. The assumptions and estimates provided in this Agreement and in the Statement of Benefits are good faith estimates provided by the Company. The Parties recognize that (i) the costs associated with the Project may increase or decrease significantly and do not equate to real property taxable value, and (ii) the City has no right to compel the Company to commence or complete construction of the Project, make investments, or create jobs.

E. Abatement Compliance. In accordance with Ind. Code § 6-1.1-12.1-1 et seq., on or before May 14 of each year that the Abatement applies to the Project, the Company will (i) file with the Council an annual report substantially in the form attached hereto as Exhibit E, and (ii) pay to the City a compliance review fee of \$2,500. The Council may also annually request information from the Company concerning the nature of the Project, the approved capital expenditures for the Project, the number of full-time permanent positions newly created by the Project, and the wage rates and benefits associated with the positions, in each case to the extent reasonably necessary for the Council to verify the Company's compliance with this Agreement. With respect to information provided by the Company under this Agreement, and subject to the provisions in Ind. Code § 6-1.1-12.1-1 et seq. guaranteeing the confidentiality of certain information, the Parties acknowledge that the City and the Governing Bodies are political subdivisions of the State of Indiana and therefore subject to the Access to Public Records Act, Ind. Code § 5-14-3 et seq. ("APRA") and any records relating to the Project in their possession are subject to the APRA. Such records which are not subject to an exception to disclosure under the APRA may be disclosed to a requester, provided that before any disclosure the City and the Governing Bodies will provide the Company with written notice of any APRA request received by any of them that relates to the Project as far in advance as practicable of any deadline for responding to such request (except to the extent such notice would cause it to violate the APRA) and shall consult with the Company to evaluate the extent to which such records may be withheld from disclosure under the provisions of APRA, and to the extent disclosure is made, will disclose only such information as is required under the APRA. Subject to this Section, the final determination of whether a particular record is an exception to disclosure under APRA shall be in the sole discretion of the City and the Governing Bodies, as applicable.

F. Responsible Bidder Requirements. A contractor or subcontractor of any tier working onsite (excluding companies only providing offsite fabrication, design, engineering, consulting, management, and supervisory services) on the Project at the Project Site shall comply with the applicable requirements of Hobart Municipal Code Sections 33.200 through 33.207 Responsible Bidding Practices and Submission Requirements, or, in the alternate, provide evidence that they are signatory to a current collective bargaining agreement which the City has determined meets the requirements of Hobart Municipal Code Sections 33.200 through 33.207 Responsible Bidding Practices and Submission Requirements. The City shall maintain a list of collective bargaining agreements received by the City which satisfy the Responsible Bidder requirements for the Project.

G. Section Intentionally Left Blank.

H. Community Impact Payments. In consideration of the City's incentives and efforts to support the Project, the Company agrees to make an annual community impact payment (each, a "Community Impact Payment" and, collectively, the

“Community Impact Payments”) to the City for each Building for which the Company has received a final certificate of occupancy for such Building (each, a “Certificate of Occupancy”), beginning in the year immediately following the year in which the Company receives the Certificate of Occupancy for such Building, so long as both of the following conditions are satisfied: (i) this Agreement has not been terminated; and (ii) the Abatement is applied to the applicable Building in accordance with this Agreement. The Community Impact Payment for each Building in a given payment year will be in the amount of the lesser of (i) \$500,000, and (ii) one hundred percent (100%) of the Abatement that would otherwise be applied to that Building for the applicable year. Subject to Section 3, unless otherwise agreed in writing by the Parties, the Company will make each Community Impact Payment to the City on or before the later of (i) August 1 of the applicable payment year (i.e., the year immediately following the year in which the Abatement applies to the applicable Building), or (ii) 60 days after the City provides the Company with an invoice for the applicable Community Impact Payment for that payment year. The Community Impact Payments are to be made for the purpose of raising revenue to be used for the provision of services to City residents or other public or governmental purposes in the City. The Community Impact Payments shall be used by the City to improve the quality of life in the City and thereby foster a strong community in which the Project will be located. The Community Impact Payments shall not constitute a payment in lieu of any tax, charge, or fee of the City or any other taxing unit and shall be separate from and in addition to any other payments required to be made pursuant to this Agreement and any regular installments of locally assessed real or personal property taxes, as the same may become due and payable in the ordinary course. The Company will not be responsible or liable for any use, distribution, or failure to use or distribute the proceeds of any payments to the City under this Agreement.

I. One-Time Community Impact Payment. After the issuance of a building permit for the first Building on the Project Site, the City may deliver an invoice to the Company for a one-time community impact payment in the amount of \$5,000,000 (the “One-Time Community Impact Payment”). The Company will pay such amount to the City within 45 days after receipt of the invoice. The One-Time Community Impact Payment shall be in addition to the Community Impact Payments described in Section 2(H) hereof.

J. Cooperation. Subject to the completion of further proceedings required by law, the Parties agree to cooperate and act in good faith with each other in completing any further agreements reasonably necessary to effectuate this Project, including, but not limited to, agreements concerning water and sanitary sewer services as required to support the development of the Project. The Parties further agree to cooperate in taking any actions that are necessary to complete the Project, including, but not limited to, using reasonable best efforts to ensure agencies of the City expedite review and approval of all environmental, health, safety, construction, and other permit applications and issuance of all permits required for the Project to the extent permitted by law. The Governing Bodies will fully

cooperate with the Company and take all reasonable actions, to the extent permitted by law, to enable the Company to construct, equip, and operate the Project and claim and maintain the Abatement in accordance with the provisions of this Agreement. Without limiting the foregoing in this Section, to the extent the commitments made in this Agreement by the City require further resolutions or public hearings under law, the Governing Bodies will promptly conduct such proceedings. To the extent allowed by law, the Governing Bodies also support and approve the obligations undertaken by each other, and of the City, all as described in this Agreement.

3. Option for Delayed Commencement of Abatement Schedule and Community Impact Payments. The Company may elect to delay the initial year of the Abatement for any Building, and the corresponding Community Impact Payment, by providing written notice to the Council within 30 days of receiving the Form 11 notice of assessment for that Building. The Company's election will not waive any year(s) of the Abatement. The Company will pay all property taxes due and payable for Buildings for assessment years prior to the beginning of the Abatement as delayed under this Section 3.

4. General Default Provisions and Remedies. A Party will not be considered in default under this Agreement unless it breaches a material obligation under this Agreement, is given written notice of its breach, and fails to cure the breach within 60 days of such notice. Any written notice provided pursuant to this Section must specify the alleged breach with particularity. If a breach has occurred and remains uncured following this 60-day cure period, the non-breaching Party may terminate this Agreement by giving written notice to the breaching Party. Subject to the following sentence and Section 23, termination under this Section 4 is the sole remedy of the City and the Governing Bodies for any material breach by the Company of this Agreement. This Section does not apply to Abatement termination actions by the Council for failure to substantially comply with the Statement of Benefits under Ind. Code § 6-1.1-12.1-5.9, which are governed by Section 7 of this Agreement.

5. Other Tax Relief. Except as expressly provided otherwise herein, nothing in this Agreement will prohibit the Company from (i) reviewing, appealing, or otherwise challenging, at any time, the assessed value of the Project Site or of any tangible property which is constructed or installed at or to support the Project, or (ii) seeking or claiming any other statutory exemption, deduction, credit, or any other tax relief (including, but not limited to, any refund of taxes previously paid and statutory interest) for which the Company may be or may become eligible or entitled. Subject to Section 6, if any of the foregoing events has the effect of reducing or eliminating the value of the Abatement to the Company (due to a reduction of tax liability), the Parties will still be bound by the terms of this Agreement. Notwithstanding the other provisions herein, the Company affirms that there are no real property tax assessment appeals currently pending or anticipated to be filed within the next eighteen (18) months by the Company or affiliated companies for any property owned by the Company or affiliated companies within the City. If any real property tax assessment appeals are filed within the next ten (10) years of the date hereof, the Company will provide a written explanation as to why the appeal was filed to the Mayor and/or Director of Development of the City, along with a full copy of the filed appeal.

6. Termination of Agreement. The term of this Agreement will begin on the Effective Date and will terminate two years after December 31 of the last tax payment year for which the Abatement remains in effect, unless terminated earlier in accordance with this Section or Section 4. The Company may terminate this Agreement by giving notice of termination to the City. Upon termination, the Parties will have no further rights or obligations hereunder and the Abatement will terminate, except that Sections 9 and 10 will survive termination of this Agreement.

7. Denial. The Council may deny the Abatement based on demonstrated material failure of the Company to substantially comply with the Statement of Benefits pursuant to Ind. Code § 6-1.1-12.1-5.9 (or as may be finally determined under the appeal process set forth therein). Failure to meet City expectations as to milestones, capital expenditures, jobs created, or salaries, will not constitute a failure to substantially comply with the Statement of Benefits if (i) milestones, capital investment, job creation, or salaries fall reasonably near the parameters of the Project as described in the Statement of Benefits, (ii) such failure to meet City expectations was caused by a Force Majeure Event, or (iii) such failure to meet City expectations was caused by any third party, the City, or the Governing Bodies. If the Council takes steps to terminate the Abatement under Ind. Code § 6-1.1-12.1-5.9, the Council may follow the timelines set forth in Ind. Code § 6-1.1-12.1-5.9(b), provided that the Council must use best reasonable efforts in its findings or resolutions to allow at least 60 days for the Company to cure any finding by the Council that the Company has not substantially complied with the Statement of Benefits before adopting any termination resolution under Ind. Code § 6-1.1-12.1-5.9(c). If the Company cures an alleged failure to substantially comply with the Statement of Benefits, the Council will not oppose any appeal by the Company under § 6-1.1-12.1-5.9(e). The Company may appeal any decision by the Council pursuant to the procedures established in Ind. Code § 6-1.1-12.1-5.9(e). This Section 7 is the City's sole remedy for a failure by the Company to substantially comply with the Statement of Benefits.

8. Mutual Representations. Each Party represents and warrants to the others that: (a) it has all requisite right, power, and authority to enter into this Agreement and perform its obligations, and to grant the rights, licenses, and authorizations it grants under this Agreement; and (b) this Agreement has been duly authorized, executed, and delivered by such Party, and constitutes its legal, valid, and binding obligations enforceable against it in accordance with its terms.

9. Governing Law; Venue. This Agreement is made, and is intended to be performed, in the State of Indiana, and will be construed and enforced in accordance with the laws of the State of Indiana, without reference to its conflict of law rules. Jurisdiction and venue for any litigation arising out of or involving this Agreement will lie in a court of competent jurisdiction in the state and federal courts situated in Lake County, Indiana (or, in the case of the Indiana Tax Court or Indiana appellate courts, Marion County, Indiana). Each Party consents and submits to the jurisdiction of any state or federal court situated in Lake County, Indiana. 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.

10. Limitations on Liability. In no event will a Party be liable to another Party for any indirect damages, including 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.

11. Notices.

A. Any communication required or permitted by this Agreement must be in writing and refer to this Agreement, unless expressly provided otherwise in this Agreement.

B. Any communication under this Agreement will be deemed given when personally delivered, sent by receipted facsimile transmission, or deposited in the registered or first-class certified mail, postage prepaid, with return receipt requested, and addressed as follows:

(1). 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

(2). If to the Governing Bodies:

City of Hobart, Indiana
Attention: Clerk-Treasurer
414 Main Street
Hobart IN 46342

With copy to:

City of Hobart, Indiana
Attention: City Attorney
414 Main Street
Hobart IN 46342

City of Hobart Common Council
414 Main Street
Hobart IN 46342

Mayor, City of Hobart
414 Main Street
Hobart IN 46342

Email: mayorjosh@cityofhobart.org

C. Any Party may designate additional or different addresses for communications by notice given under this Section to the other Party.

12. Non-Business Days. If the date for making any payment or performing any act or exercising any right is not a day when the City's general government offices are open for public business, then such payment or act may be timely made on the next day such offices are open for public business.

13. Assignment. No Party may assign this Agreement without the prior written consent of the other Parties, except that (1) the Company may assign this Agreement, in whole or in part, to an Affiliate or in connection with any merger, reorganization, restructuring, sale of all or substantially all of the Company's assets, or any similar transaction, and (2) the Company may assign this Agreement or portions thereof to a new owner of the real property at the Project Site (Lessor) if the real property is leased to the Company after being sold by the Company. Subject to this limitation, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the Parties and their respective successors and assigns.

14. Force Majeure. Whenever performance is required of any Party hereunder, such Party will use all due diligence and take all necessary measures in good faith to perform; provided, that if completion of performance is delayed by a Force Majeure Event, any such delay will not be considered a breach of this Agreement, and the time for performance will be extended for a period equal to the period of delay caused by a Force Majeure Event. The Party claiming a Force Majeure Event (the "Delayed Party") will promptly provide written notice to the other Parties detailing the nature and the anticipated length of such delay. The Delayed Party will take reasonable steps necessary to relieve the effect of such delay.

15. Time. Time is of the essence in this Agreement and each and all of its provisions.

16. Entire Agreement; Amendments. This Agreement constitutes the entire agreement of the Parties relating to the subject matter of this Agreement. This Agreement may not be changed except in writing signed by all Parties.

17. Counterparts. This Agreement may be executed in several counterparts, including separate counterparts. Each will be an original, but all of them together constitute the same instrument. A facsimile or electronic signature of any Party will be binding upon that Party as if it were the original.

18. Severability. If any court of competent jurisdiction holds any provision of this Agreement invalid or unenforceable, then (a) such holding will 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 will, in such event, constitute the Parties' entire agreement.

19. Binding Effect. This Agreement is binding upon, inures to the benefit of, and is enforceable by the Parties and their respective permitted successors and assigns. Subject to Section 23 hereof, there are no other agreements or other conditions precedent to the binding nature of the respective obligations of the Parties under this Agreement.

20. No Partnership or Joint Venture. Notwithstanding anything in this Agreement to the contrary, nothing in this Agreement 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.

21. No Fees. The Community Impact Payments are not "fees for deductions" under Ind. Code § 6-1.1-12.1-14, and this Agreement shall not be construed under such section.

22. No Third-Party Beneficiaries. Notwithstanding any other provision of this Agreement to the contrary, the Parties agree that (i) no individual or entity will be considered, deemed, or otherwise recognized to be a third-party beneficiary of this Agreement; (ii) the provisions of this Agreement are not intended to be for the benefit of any individual or entity other than the Parties; (iii) no other individual or entity will obtain any right to make any claim against the Parties under the provisions of this Agreement; and (iv) no provision of this Agreement will be construed or interpreted to confer third-party beneficiary status on any individual or entity.

23. Other Agreements. The Company and the City intend to enter into a Community Enhancement Agreement relating to the Project (the "**Community Enhancement Agreement**"). The Parties agree that the provision of the Abatement will be conditioned on the prior execution of the Community Enhancement Agreement by the Parties. For the avoidance of doubt, the condition set forth in the preceding sentence will be satisfied in full as of the date of the Parties' execution of the Community Enhancement Agreement. If the Company defaults under the Community Enhancement Agreement for failure to make the payments required in Section 1.1 of the Community Enhancement Agreement, following the notice and cure period described in Section 5 thereof, the City may, in its sole discretion, suspend the Abatement beginning in the year in which the default occurred and each subsequent year in which the default continues. The Abatement will re-commence in the year after the Company cures such default by making the applicable payment. If such payment is not made within six (6) months of the date such payment was originally due, the Council may, in its sole discretion, terminate this Agreement and the Abatement pursuant to, and following the notice and cure provisions set forth in, Section 4 of this Agreement, provided that with respect to such notice of termination, the applicable cure period shall be thirty (30) days.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK; SIGNATURES FOLLOW]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of the Effective Date.

CITY OF HOBART COMMON COUNCIL

AMAZON DATA SERVICES, INC.

By: Matthew Claussen
Matthew Claussen, President

Date: JANUARY 7, 2026

By: _____

Name: _____

Its: _____

Date: _____

APPROVED BY:
MAYOR, CITY OF HOBART

[Signature]
The Honorable Josh Huddleston, Mayor
Date: JANUARY 7, 2026

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of the Effective Date.

CITY OF HOBART COMMON COUNCIL

AMAZON DATA SERVICES, INC.

By: _____
Matthew Claussen, President

Signed by:
By: Hillary Lambert
A181F42E3M424A7...

Name: Hillary Lambert

Date: _____

Its: Authorized Signatory

Date: January 6, 2026

APPROVED BY:
MAYOR, CITY OF HOBART

The Honorable Josh Huddleston, Mayor

Date: _____

Exhibit A to Tax Abatement Agreement– Hobart Tech Park

Project Site

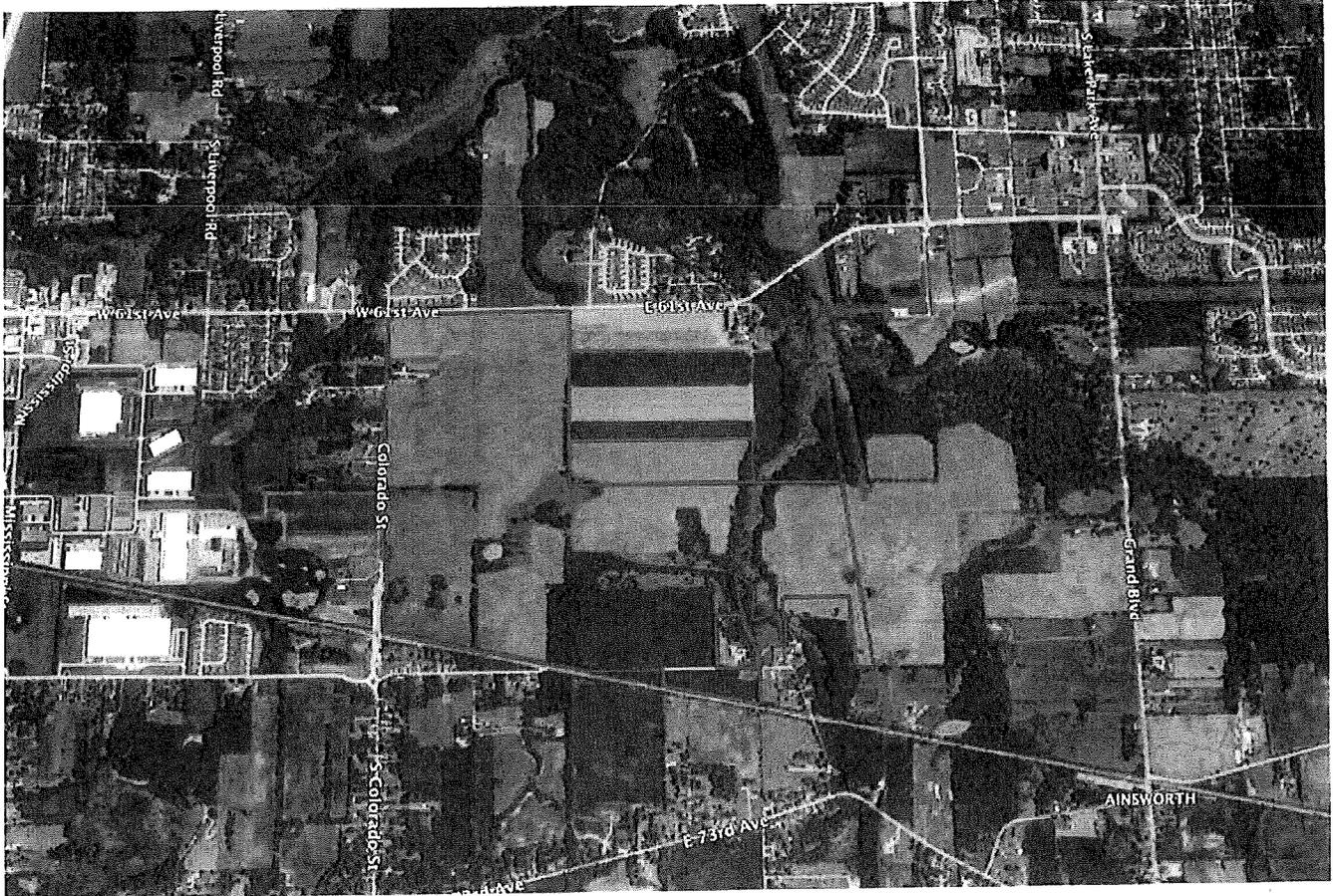


Exhibit B to Tax Abatement Agreement– Hobart Tech Park

Economic Revitalization Area (ERA)

(Attached)

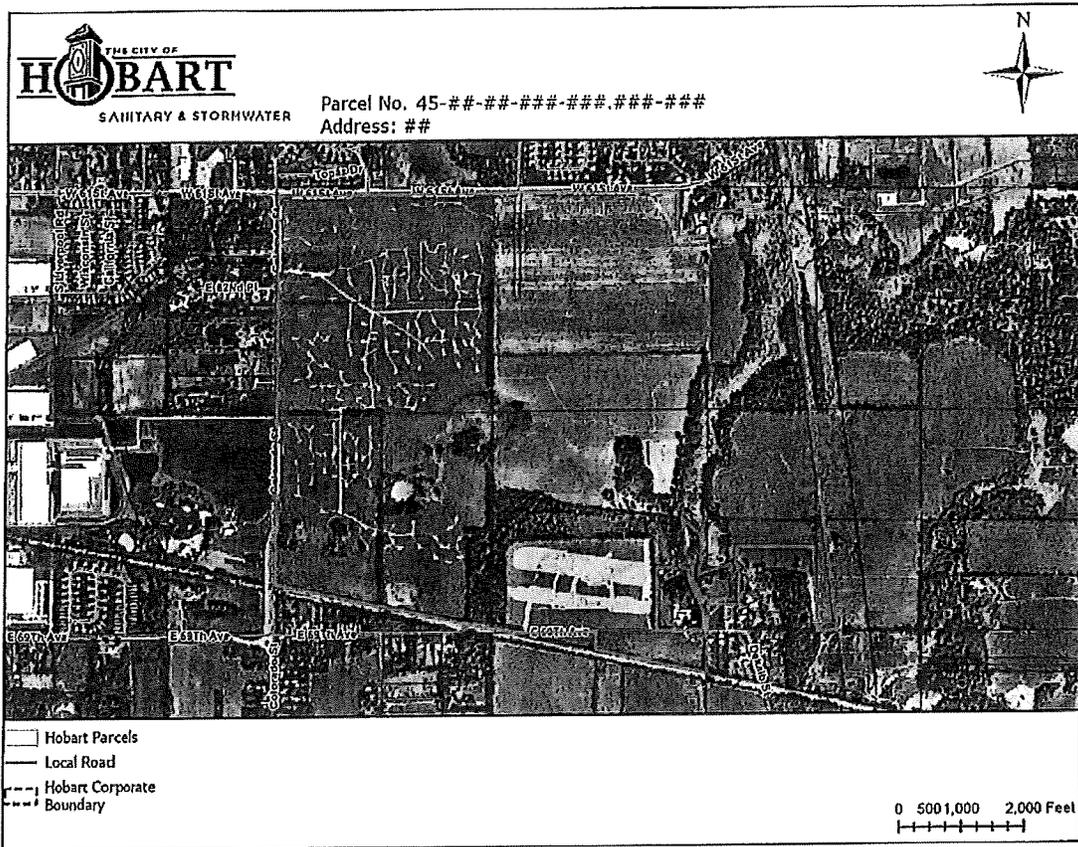


Exhibit C to Tax Abatement Agreement– Hobart Tech Park

Statement of Benefits

(Attached)



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R8 / 5-25)

Prescribed by the Department of Local Government Finance

20__ PAY 20__
FORM SB-1 / Real Property
PRIVACY NOTICE Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-1.1.

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Residentially distressed area (IC 6-1.1-12.1-4.1)
- New agricultural improvement (IC 6-1.1-12.1-4)

INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitalization Area PRIOR to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the initiation of the redevelopment or rehabilitation of real property or a new agricultural improvement for which the person wishes to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed.

SECTION 1 TAXPAYER INFORMATION

Name of Taxpayer Amazon Data Services, Inc.		
Address of Taxpayer (number and street, city, state, and ZIP code) P.O. Box 81226, Seattle, WA 98108		
Name of Contact Person Scott Eckhardt	Telephone Number (206) 266-6950	Email Address eckhscot@amazon.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of Designating Body Hobart City Council	Resolution Number
Location of Property City of Hobart	County Lake
Description of Real Property Improvements, Redevelopment, or Rehabilitation (use additional sheets, if necessary) *See attached description, incorporated herein by reference.	DLGF Taxing District Number
	Estimated Start Date (month, day, year) *
	Estimated Completion Date (month, day, year) *

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES FROM PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0	N/A	0	N/A	*	*

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current Values	0	0
(+) Plus Estimated Values of Proposed Project	*	*
(-) Less Values of Any Property Being Replaced	0	0
Net Estimated Values Upon Completion of Project	*	*

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated Solid Waste Converted (pounds) _____	Estimated Hazardous Waste Converted (pounds) _____
Other Benefits:	

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this schedule are true.

Signature of Authorized Representative <i>Roger Wehner</i>	Date Signed (month, day, year) 12/29/2025
Printed Name of Authorized Representative Roger Wehner	Title Authorized Signatory

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed N/A calendar years* (see below). The date this designation expires is N/A . *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

1. Redevelopment or rehabilitation of real estate improvements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2. Residentially distressed areas	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3. New agricultural improvement	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

C. The amount of the deduction is limited to \$ N/A .

D. Other limitations or conditions (specify) Terms of a Tax Abatement Agreement Signed Herewith

E. Number of years allowed:

<input checked="" type="checkbox"/> Year 1	<input checked="" type="checkbox"/> Year 2	<input checked="" type="checkbox"/> Year 3	<input checked="" type="checkbox"/> Year 4	<input checked="" type="checkbox"/> Year 5 (* see below)
<input checked="" type="checkbox"/> Year 6	<input checked="" type="checkbox"/> Year 7	<input checked="" type="checkbox"/> Year 8	<input checked="" type="checkbox"/> Year 9	<input checked="" type="checkbox"/> Year 10

F. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?

Yes No

If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (signature and title of authorized member of designating body)	Telephone Number (206)	Date Signed (month, day, year)
Printed Name of Authorized Member of Designating Body	Name of Designating Body	
Attested by (signature and title of attester)	Printed Name of Attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

In accordance with IC 6-1.1-12.1-17, where the Form SB-1/Real Property was approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period should be as follows:

- A. For residentially distressed areas, the deduction period may not exceed ten (10) years.
- B. For the redevelopment or rehabilitation of real property, the deduction period may not exceed ten (10) years.
- C. For a new agricultural improvement, the deduction period may not exceed five (5) years.

**IC 6-1.1-12.1-17
Abatement Schedules**

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.
- (5) In the case of a deduction for new farm equipment or new agricultural improvement, an agreement by the deduction applicant to predominately use the area for agricultural purposes for a period specified by the designating body.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in subsection (d) and section 18 of this chapter, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

(d) An abatement schedule for new farm equipment or new agricultural improvement may not exceed five (5) years.

Attachment to Form SB-1 / Real Property;
Amazon Data Services, Inc., Ross Township, Lake County, Indiana

Amazon Data Services, Inc (the "Company") proposes to construct facilities to be located on the sites known as "**Hobart Tech Park**" and the "**Hobart Devco Campus**" (collectively, the "Real Estate") and generally depicted in Exhibit 1 in Ross Township, Lake County, Indiana, including real property improvements, New Information Technology Equipment, and other business personal property, including qualified property as described in Indiana Code Section 6-1.1-10-44 (collectively, the "Project"). The Hobart Devco Campus is owned by Hobart Owner, LLC, who is filing its Form SB-1 / Real Property with respect to the Hobart Devco Site, as owner thereof as required under Indiana Code 6-1.1-12.1-1 et seq. Some or all of the development described herein, and/or operation of the completed Project, may be implemented by or assigned to an affiliate or successor of the Company, as may yet be determined. The estimates and descriptions provided herein apply to the entire Project, without differentiation or apportionment between real or personal property improvements, portions of the Real Estate, or investments. Additionally, the information provided herein is the best information available as of the date on the SB-1 form to which this description is attached, and is thus preliminary in nature and may change over time as development of the Project occurs.

The Company estimates that the Project will include the construction of multiple buildings or "shells" with a potential total Project investment of more than \$11,000,000,000, and that at full development, the Project will involve more than 400 permanent full-time positions employed by the Company at the Project at 125% of the \$29.95 average county wage (\$37.44/hour). Additional permanent full-time positions will be staffed by employees of third-party contractors providing services to the Company on-site. Additionally, the Company estimates that during construction of the Project, a number of temporary construction positions will be brought to the community in support of development of the Project. Contractors and subcontractors will comply with Hobart Municipal Code Section 33.200 through 33.207 Responsible Bidding Practices and Submission Requirements as outlined in the Tax Abatement Agreements and Enterprise Information Technology Agreement. The Company estimates the start date of the Project to be in 2028. Due to the scale of the Project, it is reasonably expected that various unknown contingencies may cause actual results to vary from any of the estimates stated above.

Exhibit 1 to Attachment to Form SB-1/Real Property

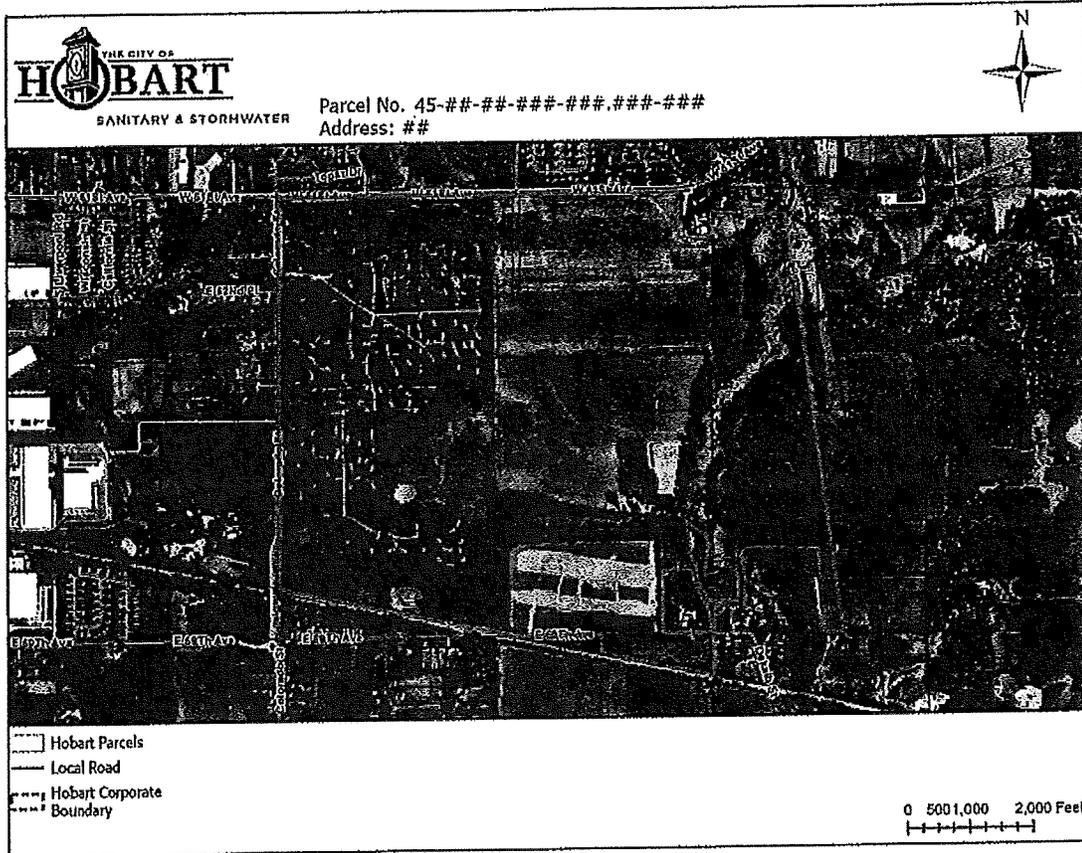


Exhibit D to Tax Abatement Agreement – Hobart Tech Park

Abatement Schedule

<u>Year</u>	<u>Abatement Percentage</u>
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	100%
Year 7	100%
Year 8	100%
Year 9	100%
Year 10	100%

Exhibit E to Tax Abatement Agreement – Hobart Tech Park

Compliance Form

(Attached)



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R6 / 4-23)
Prescribed by the Department of Local Government Finance

20 _____ PAY 20 _____
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
2. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
3. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15 or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
4. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION		
Name of Taxpayer	County	
Address of Taxpayer (number and street, city, state, and ZIP code)	DLGF Taxing District Number	
Name of Contact Person	Telephone Number ()	Email Address
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of Designating Body	Resolution Number	Estimated Start Date (month, day, year)
Location of Property	Actual Start Date (month, day, year)	
Description of Real Property Improvements	Estimated Completion Date (month, day, year)	
	Actual Completion Date (month, day, year)	
SECTION 3 EMPLOYEES AND SALARIES		
EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current Number of Employees		
Salaries		
Number of Employees Retained		
Salaries		
Number of Additional Employees		
Salaries		
SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values Before Project	\$	\$
Plus: Values of Proposed Project	\$	\$
Less: Values of Any Property Being Replaced	\$	\$
Net Values Upon Completion of Project	\$	\$
ACTUAL	COST	ASSESSED VALUE
Values Before Project	\$	\$
Plus: Values of Proposed Project	\$	\$
Less: Values of Any Property Being Replaced	\$	\$
Net Values Upon Completion of Project	\$	\$
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER		
WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of Solid Waste Converted		
Amount of Hazardous Waste Converted		
Other Benefits:		
SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of Authorized Representative	Title	Date Signed (month, day, year)

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:			
<input type="checkbox"/>	The Property Owner IS in Substantial Compliance		
<input type="checkbox"/>	The Property Owner IS NOT in Substantial Compliance		
<input type="checkbox"/>	Other (specify) _____		
Reasons for the Determination (attach additional sheets if necessary)			
Signature of Authorized Member			Date Signed (month, day, year)
Attested By		Designating Body	
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)			
Time of Hearing	<input type="checkbox"/> AM <input type="checkbox"/> PM	Date of Hearing (month, day, year)	Location of Hearing

HEARING RESULTS (to be completed after the hearing)			
<input type="checkbox"/>	Approved		<input type="checkbox"/> Denied (see Instruction 4 above)
Reasons for the Determination (attach additional sheets if necessary)			
Signature of Authorized Member			Date Signed (month, day, year)
Attested By		Designating Body	

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]	
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.	