

# **EXHIBIT B**

Effingham County Board of Assessors  
 802 South Laurel St  
 Springfield GA 31329  
 (912)754-2125

**Official Tax Matter - 2025 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Assessment Notice Date: 10/7/2025**

**No Change by Board of Assessors**

**\*\*\* This is not a tax bill - Do not send payment \*\*\***

County property records are available online at: [qpublic.schneider](http://qpublic.schneider)

SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST

DENVER CO 80206

The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made NO adjustments or changes. The Board of Assessors 100% fair market value and 40% assessment for the tax year indicated above are shown in 'BOX B' of this notice.

**Board of Equalization Appeals:**

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**Hearing Officer Appeals:**

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All documents and records used to determine the current value are available upon request. For further information regarding this assessment and the appeal process, you may contact the county Board of Tax Assessors which is located at 802 South Laurel St Springfield, GA 31329 and which may be contacted by telephone at: (912) 754-2125.

Your staff contacts are JENNIFER KEYES and JCONE.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34078	04330001FS	1561.05	05		None
<b>Property Description</b>	1558.10 AC (SPLT 2.95 AC ROW)				
<b>Property Address</b>	0 GOSHEN RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	206,058,600	0	
<b>40% Assessed Value</b>	0	0	82,423,440	0	

**Assessors grounds for rejection of position asserted by taxpayer**

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**TAXABILITY;**

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34091	043301D0FS	33.68	05		None
<b>Property Description</b>	33.68 AC TRCT B EAST (OUT 433-1) PLT 29/625				
<b>Property Address</b>	0 HODGEVILLE RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	4,445,760	0	
<b>40% Assessed Value</b>	0	0	1,778,304	0	

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34250	0450F001BFS	0.82	05		None
<b>Property Description</b>	0.82 AC ROW 1 (OUT 450F-1) PLT 29/59				
<b>Property Address</b>	0 MCCALL RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	574	0	
<b>40% Assessed Value</b>	0	0	230	0	

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34081	0450F001FS	125.00	05		None
<b>Property Description</b>	125.00 AC (SPLT 450F-2&3)				
<b>Property Address</b>	0 MCCALL RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	11,550,000	0	
<b>40% Assessed Value</b>	0	0	4,620,000	0	

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34079	04330001AFS	121.77	05		None
<b>Property Description</b>	121.77 AC TRCT B2 (OUT 91-2)				
<b>Property Address</b>	0 HODGEVILLE RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
100% <u>Appraised Value</u>	0	0	16,073,640	0	
40% <u>Assessed Value</u>	0	0	6,429,456	0	

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34080	0450F005FS	13.04	05		None
<b>Property Description</b>	13.04 AC PAR BUF1 (OUT 450-67) PLT 28/973				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	6,520	0	
<b>40% Assessed Value</b>	0	0	2,608	0	
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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34082	0450F007FS	6.99	05		None
<b>Property Description</b>	6.99 AC PAR M1 (OUT 450F-1) PLT 29/59				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	3,495	0	
<b>40% Assessed Value</b>	0	0	1,398	0	

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34247	0450F016FS	1.97	05		None
<b>Property Description</b>	1.97 AC RES PAR 4 (OUT 450F-1) PLT 29/59				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	1,379	0	
<b>40% Assessed Value</b>	0	0	552	0	

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34089	0450F019FS	10.60	05		None
<b>Property Description</b>	10.60 AC PAR M9 (OUT 450F-1) PLT 29/59				
<b>Property Address</b>	1005 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	1,399,200	0	
<b>40% Assessed Value</b>	0	0	559,680	0	

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34088	0450F021BFS	117.27	05		None
<b>Property Description</b>	117.27 AC TRCT 4A (OUT 450-66) PLT 28/872				
<b>Property Address</b>	0 MCCALL RD				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	11,039,820	0	
<b>40% Assessed Value</b>	0	0	4,415,928	0	

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All documents and records used to determine the current value are available upon request. For further information regarding this assessment and the appeal process, you may contact the county Board of Tax Assessors which is located at 802 South Laurel St Springfield, GA 31329 and which may be contacted by telephone at: (912) 754-2125.

Your staff contacts are NEAL GROOVER and JENNIFER KEYES.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34087	0450F024FS	48.23	05		None
<b>Property Description</b>	48.23 AC TRCT 4C1-RAIL 1 (OUT 450F-21) 29/942				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	6,366,360	0	
<b>40% Assessed Value</b>	0	0	2,546,544	0	

**Assessors grounds for rejection of position asserted by taxpayer**

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**TAXABILITY;**

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

Effingham County Board of Assessors  
 802 South Laurel St  
 Springfield GA 31329  
 (912)754-2125

**Official Tax Matter - 2025 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Assessment Notice Date: 10/7/2025**

**No Change by Board of Assessors**

**\*\*\* This is not a tax bill - Do not send payment \*\*\***

County property records are available online at: [qpublic.schneider](http://qpublic.schneider)

SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST

DENVER CO 80206

The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made NO adjustments or changes. The Board of Assessors 100% fair market value and 40% assessment for the tax year indicated above are shown in 'BOX B' of this notice.

**Board of Equalization Appeals:**

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34083	0450F027FS	10.73	05		None
<b>Property Description</b>	10.73 AC TRCT 4C1-BUF1 (OUT 450F-21) 29/348				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	5,365	0	
<b>40% Assessed Value</b>	0	0	2,146	0	

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Effingham County Board of Assessors  
 802 South Laurel St  
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**Official Tax Matter - 2025 Tax Year**

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**Assessment Notice Date: 10/7/2025**

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34084	0450F028FS	5.61	05		None
<b>Property Description</b>	5.61 AC TRCT 4C1-BUF3 (OUT 450F-21) 29/348				
<b>Property Address</b>	1010 PU GATEWAY PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
<b>100% Appraised Value</b>	0	0	2,805	0	
<b>40% Assessed Value</b>	0	0	1,122	0	

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Effingham County Board of Assessors  
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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34085	0450F030FS	13.56	05		None
<b>Property Description</b>	13.56 AC TRCT 4C1-BUF2 (OUT 450F-21) 29/348				
<b>Property Address</b>	0 GATEWAY PKWY				
	<b>Taxpayer Returned Value</b>	<b>Previous Year Fair Market Value</b>	<b>Current Year Fair Market Value</b>	<b>Current Year Other Value *</b>	
<b>100% Appraised Value</b>	0	0	6,780	0	
<b>40% Assessed Value</b>	0	0	2,712	0	
<b>Assessors grounds for rejection of position asserted by taxpayer</b>					

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 802 South Laurel St  
 Springfield GA 31329  
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**Assessment Notice Date: 10/7/2025**

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34086	0450F032FS	37.24	05		None
<b>Property Description</b>	37.24 AC TRCT 4C1-REM2 (OUT 450F-21) 29/348				
<b>Property Address</b>	0 GATEWAY PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
<b>100% Appraised Value</b>	0	0	4,915,680	0	
<b>40% Assessed Value</b>	0	0	1,966,272	0	

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Effingham County Board of Assessors  
 802 South Laurel St  
 Springfield GA 31329  
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**Assessment Notice Date: 10/7/2025**

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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST

DENVER CO 80206

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Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
34090	R2580013FS	26.72	03		None
<b>Property Description</b>	26.72 AC CITY (SEE 450F-1)				
<b>Property Address</b>	0 MCCALL RD				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
<b>100% Appraised Value</b>	0	0	3,527,040	0	
<b>40% Assessed Value</b>	0	0	1,410,816	0	

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# **EXHIBIT C**



**Daniel Rodewolt**  
*Effingham County Tax Commissioner*  
P.O. Box 787  
Springfield, GA 31329  
Phone: (912) 754-2121

**FORWARDING SERVICE REQUESTED**

**SAVANNAH INDUSTRIAL DEVELOPMENT INC**  
**252 CLAYTON ST**  
**DENVER CO 80206-4800**

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# EFFINGHAM County: 2025 Tax Bill Summary

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
252 CLAYTON ST  
DENVER CO 80206-4800

\*This summary sheet was provided for your convenience. The bills included herein may not be inclusive of all the properties owned by a company or individual. Please contact our office if you have any questions. Thank You.

Item #	Receipt #	Property Address	Total Property Value	Total Tax	
1	30960	0 GOSHEN RD	206,058,600	\$2,552,758.84	
2	30961	0 HODGEVILLE RD	16,073,640	\$199,128.44	
3	30962	0 GATEWAY PKWY	6,520	\$82.33	
4	30963	0 MCCALL RD	11,550,000	\$143,091.78	
5	30964	0 GATEWAY PKWY	3,495	\$44.14	
6	30965	0 GATEWAY PKWY	5,365	\$67.74	
7	30966	1010 PU GATEWAY PKWY	2,805	\$35.41	
8	30967	0 GATEWAY PKWY	6,780	\$85.61	
9	30968	0 GATEWAY PKWY	4,915,680	\$60,897.95	
10	30969	0 GATEWAY PKWY	6,366,360	\$78,869.71	
11	30970	0 MCCALL RD	11,039,820	\$136,770.93	
12	30971	1005 GATEWAY PKWY	1,399,200	\$17,334.01	
13	30972	0 MCCALL RD	3,527,040	\$38,834.13	
14	30973	0 HODGEVILLE RD	4,445,760	\$55,076.34	
15	30974	1004 GATEWAY PKWY	82,389,300	\$1,111,061.69	

# EFFINGHAM County: 2025 Tax Bill Summary

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800

\*This summary sheet was provided for your convenience. The bills included herein may not be inclusive of all the properties owned by a company or individual. Please contact our office if you have any questions. Thank You.

Item #	Receipt #	Property Address	Total Property Value	Total Tax
16	30975	0 GATEWAY PKWY	1,379	\$17.34
17	30976	0 GATEWAY PKWY	9,060	\$112.77
<b>Totals:</b>			<b>\$347,800,804</b>	<b>\$4,394,269.16</b>



**Effingham County Tax Commissioner**  
**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

FORWARDING SERVICE REQUESTED

SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800

IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30960	12/16/2025	2,552,758.8

Map Code:04330001FS  
 Location:0 GOSHEN RD



**OPT IN TO ESTATEMENTS**  
**SCAN THE QR CODE**

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Effingham County Tax Commissioner  
 Daniel Rodewolt  
 P.O. Box 787  
 Springfield, GA 31329-0787



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.

## 2025 PROPERTY TAX STATEMENT



**Daniel Rodewolt**  
**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code: 04330001FS  
 Description: 1558.10 AC (SPLT 2.95 AC ROW)  
 Location: 0 GOSHEN RD  
 Bill No: 2025-30960  
 District: 05

2025	\$2,552,758.8
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$2,552,758.8</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GOSHEN RD		10/16/2025	2025-30960	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$206,058,600	\$206,058,600	1,561.05	
PROPERTY DESCRIPTION					
1558.10 AC (SPLT 2.95 AC ROW)					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	206,058,600	82,423,440	0	82,423,440	0.000000	0.00	0.00	0.00
COUNTY M&O	206,058,600	82,423,440	0	82,423,440	8.644000	712,468.22	0.00	461,241.11
SALES TAX ROLLBACK	206,058,600	82,423,440	0	82,423,440	-3.048000	0.00	251,226.65	0.00
SCHOOL M&O	206,058,600	82,423,440	0	82,423,440	18.450000	1,520,712.47	0.00	1,520,712.47
INDUSTRIAL AUTHORITY	206,058,600	82,423,440	0	82,423,440	2.000000	164,846.88	0.00	164,846.88
HOSPITAL AUTHORITY	206,058,600	82,423,440	0	82,423,440	1.480000	121,986.69	0.00	121,986.69
PUB WORKS RDS	206,058,600	82,423,440	0	82,423,440	1.250000	103,029.30	0.00	103,029.30
RECREATION	206,058,600	82,423,440	0	82,423,440	0.650000	53,575.24	0.00	53,575.24
PARKS	206,058,600	82,423,440	0	82,423,440	0.100000	8,242.34	0.00	8,242.34
FIREFEES	206,058,600	82,423,440	0	82,423,440	0.000000	187.33	0.00	187.33
RESEARCH FOREST SSD	206,058,600	82,423,440	0	82,423,440	1.443000	118,937.02	0.00	118,937.02
					30.969000	2,803,985.49	251,226.65	2,552,758.84

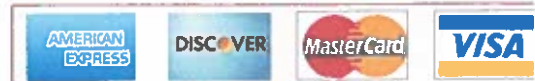
Please note that your Tax Commissioner is responsible for the billing and collection of tax and is not responsible for the property value or the millage rates which are used to determine the tax amount due. Pay your taxes online at [effinghamtax.com](http://effinghamtax.com). Please be aware there is a convenience fee charged by the provider.

Effingham County provides flood information and insurance requirements upon request for properties at no cost. To find out what flood zone your property is in, predicted flood depth for your area, historical flooding, if your property is affected by natural floodplains or wetlands, for advice on how to protect your property from flood damage, or to schedule a site visit to discuss flooding or drainage concerns, contact our office at 912-754-2128, or visit us at 802 S. Laurel Street, in Springfield.

**Our office has moved to**  
**802 S. Laurel Street**  
**Springfield, GA 31329**

To pay by phone call: 470-531-3402

Credit cards and E-Checks accepted online at:  
[www.effinghamtax.com](http://www.effinghamtax.com)



Scan the QR code to pay from your smart device





**Effingham County Tax Commissioner**  
**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

FORWARDING SERVICE REQUESTED



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30962	12/16/2025	82.33

Map Code:0450F005FS  
 Location:0 GATEWAY PKWY



**OPT IN TO ESTATEMENTS  
 SCAN THE QR CODE**

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Effingham County Tax Commissioner  
 Daniel Rodewolt  
 P.O. Box 787  
 Springfield, GA 31329-0787



SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800

DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



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**Tax Commissioner**  
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## 2025 PROPERTY TAX STATEMENT

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F005FS  
 Description:13.04 AC PAR BUF1 (OUT 450-67) PLT 28/97  
 Location:0 GATEWAY PKWY  
 Bill No:2025-30962  
 District:05

2025	\$82.33
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$82.33</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE		BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025		2025-30962	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE
	\$0	\$6,520	\$6,520	13.04		12/16/2025
PROPERTY DESCRIPTION						
13.04 AC PAR BUF1 (OUT 450-67) PLT 28/973						

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	6,520	2,608	0	2,608	0.000000	0.00	0.00	0.00
COUNTY M&O	6,520	2,608	0	2,608	8.644000	22.54	0.00	14.50
SALES TAX ROLLBACK	6,520	2,608	0	2,608	-3.048000	0.00	7.95	0.00
SCHOOL M&O	6,520	2,608	0	2,608	18.450000	48.12	0.00	48.12
INDUSTRIAL AUTHORITY	6,520	2,608	0	2,608	2.000000	5.22	0.00	5.22
HOSPITAL AUTHORITY	6,520	2,608	0	2,608	1.480000	3.86	0.00	3.86
PUB WORKS RDS	6,520	2,608	0	2,608	1.250000	3.26	0.00	3.26
RECREATION	6,520	2,608	0	2,608	0.650000	1.70	0.00	1.70
PARKS	6,520	2,608	0	2,608	0.100000	0.26	0.00	0.26
FIREFEES	6,520	2,608	0	2,608	0.000000	1.56	0.00	1.56
RESEARCH FOREST SSD	6,520	2,608	0	2,608	1.443000	3.76	0.00	3.76
					30.969000	90.28	7.95	82.33

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**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

**FORWARDING SERVICE REQUESTED**



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30963	12/16/2025	143,091.78

Map Code:0450F001FS  
 Location:0 MCCALL RD



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800

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**Effingham County**  
**Tax Commissioner**  
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## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F001FS  
 Description: 125.00 AC (SPLT 450F-2&3)  
 Location:0 MCCALL RD  
 Bill No: 2025-30963  
 District:05

2025	\$143,091.78
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$143,091.78</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 MCCALL RD		10/16/2025	2025-30963	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$11,550,000	\$11,550,000	125.00	
PROPERTY DESCRIPTION					
125.00 AC (SPLT 450F-2&3)					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	11,550,000	4,620,000	0	4,620,000	0.000000	0.00	0.00	0.00
COUNTY M&O	11,550,000	4,620,000	0	4,620,000	8.644000	39,935.28	0.00	25,853.56
SALES TAX ROLLBACK	11,550,000	4,620,000	0	4,620,000	-3.048000	0.00	14,081.76	0.00
SCHOOL M&O	11,550,000	4,620,000	0	4,620,000	18.450000	85,239.00	0.00	85,239.00
INDUSTRIAL AUTHORITY	11,550,000	4,620,000	0	4,620,000	2.000000	9,240.00	0.00	9,240.00
HOSPITAL AUTHORITY	11,550,000	4,620,000	0	4,620,000	1.480000	6,837.60	0.00	6,837.60
PUB WORKS RDS	11,550,000	4,620,000	0	4,620,000	1.250000	5,775.00	0.00	5,775.00
RECREATION	11,550,000	4,620,000	0	4,620,000	0.650000	3,003.00	0.00	3,003.00
PARKS	11,550,000	4,620,000	0	4,620,000	0.100000	462.00	0.00	462.00
FIREFEES	11,550,000	4,620,000	0	4,620,000	0.000000	15.00	0.00	15.00
RESEARCH FOREST SSD	11,550,000	4,620,000	0	4,620,000	1.443000	6,666.66	0.00	6,666.66
					30.969000	157,173.54	14,081.76	143,091.78

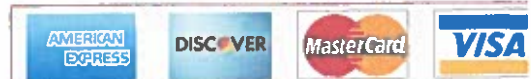
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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30964	12/16/2025	44.14

Map Code:0450F007FS  
 Location:0 GATEWAY PKWY



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
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## 2025 PROPERTY TAX STATEMENT

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F007FS  
 Description:6.99 AC PAR M1 (OUT 450F-1) PLT 29/59  
 Location:0 GATEWAY PKWY  
 Bill No:2025-30964  
 District:05

2025	\$44.14
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$44.14</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30964	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$3,495	\$3,495	6.99	
<b>PROPERTY DESCRIPTION</b>					
<b>6.99 AC PAR M1 (OUT 450F-1) PLT 29/59</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	3,495	1,398	0	1,398	0.000000	0.00	0.00	0.00
COUNTY M&O	3,495	1,398	0	1,398	8.644000	12.08	0.00	7.88
SALES TAX ROLLBACK	3,495	1,398	0	1,398	-3.048000	0.00	4.26	0.00
SCHOOL M&O	3,495	1,398	0	1,398	18.450000	25.79	0.00	25.79
INDUSTRIAL AUTHORITY	3,495	1,398	0	1,398	2.000000	2.80	0.00	2.80
HOSPITAL AUTHORITY	3,495	1,398	0	1,398	1.480000	2.07	0.00	2.07
PUB WORKS RDS	3,495	1,398	0	1,398	1.250000	1.75	0.00	1.75
RECREATION	3,495	1,398	0	1,398	0.650000	0.91	0.00	0.91
PARKS	3,495	1,398	0	1,398	0.100000	0.14	0.00	0.14
FIREFEES	3,495	1,398	0	1,398	0.000000	0.84	0.00	0.84
RESEARCH FOREST SSD	3,495	1,398	0	1,398	1.443000	2.02	0.00	2.02
					30.969000	48.40	4.26	44.14

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30965	12/16/2025	67.74

Map Code:0450F027FS  
 Location:0 GATEWAY PKWY



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
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## 2025 PROPERTY TAX STATEMENT

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F027FS  
 Description:10.73 AC TRCT 4C1-BUF1 (OUT 450F-21) 29/  
 Location:0 GATEWAY PKWY  
 Bill No:2025-30965  
 District:05

2025	\$67.74
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$67.74</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30965	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$5,365	\$5,365	10.73	
<b>PROPERTY DESCRIPTION</b>					
<b>10.73 AC TRCT 4C1-BUF1 (OUT 450F-21) 29/348</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	5,365	2,146	0	2,146	0.000000	0.00	0.00	0.00
COUNTY M&O	5,365	2,146	0	2,146	8.644000	18.55	0.00	12.00
SALES TAX ROLLBACK	5,365	2,146	0	2,146	-3.048000	0.00	6.54	0.00
SCHOOL M&O	5,365	2,146	0	2,146	18.450000	39.59	0.00	39.59
INDUSTRIAL AUTHORITY	5,365	2,146	0	2,146	2.000000	4.29	0.00	4.29
HOSPITAL AUTHORITY	5,365	2,146	0	2,146	1.480000	3.18	0.00	3.18
PUB WORKS RDS	5,365	2,146	0	2,146	1.250000	2.68	0.00	2.68
RECREATION	5,365	2,146	0	2,146	0.650000	1.39	0.00	1.39
PARKS	5,365	2,146	0	2,146	0.100000	0.21	0.00	0.21
FIREFEES	5,365	2,146	0	2,146	0.000000	1.29	0.00	1.29
RESEARCH FOREST SSD	5,365	2,146	0	2,146	1.443000	3.10	0.00	3.10
					30.969000	74.28	6.54	67.74

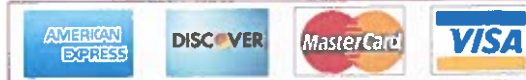
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BILL #	DUE DATE	TOTAL DUE
2025-30966	12/16/2025	35.41

Map Code: 0450F028FS  
 Location: 1010 PU GATEWAY PKWY



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## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code: 0450F028FS  
 Description: 5.61 AC TRCT 4C1-BUF3 (OUT 450F-21) 29/3  
 Location: 1010 PU GATEWAY PKWY  
 Bill No: 2025-30966  
 District: 05

2025	\$35.41
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$35.41</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE		BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	1010 PU GATEWAY PKWY		10/16/2025		2025-30966	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE
	\$0	\$2,805	\$2,805	5.61		12/16/2025
PROPERTY DESCRIPTION						
5.61 AC TRCT 4C1-BUF3 (OUT 450F-21) 29/348						

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	2,805	1,122	0	1,122	0.000000	0.00	0.00	0.00
COUNTY M&O	2,805	1,122	0	1,122	8.644000	9.70	0.00	6.2
SALES TAX ROLLBACK	2,805	1,122	0	1,122	-3.048000	0.00	3.42	0.0
SCHOOL M&O	2,805	1,122	0	1,122	18.450000	20.70	0.00	20.7
INDUSTRIAL AUTHORITY	2,805	1,122	0	1,122	2.000000	2.24	0.00	2.2
HOSPITAL AUTHORITY	2,805	1,122	0	1,122	1.480000	1.66	0.00	1.6
PUB WORKS RDS	2,805	1,122	0	1,122	1.250000	1.40	0.00	1.4
RECREATION	2,805	1,122	0	1,122	0.650000	0.73	0.00	0.7
PARKS	2,805	1,122	0	1,122	0.100000	0.11	0.00	0.1
FIREFEES	2,805	1,122	0	1,122	0.000000	0.67	0.00	0.6
RESEARCH FOREST SSD	2,805	1,122	0	1,122	1.443000	1.62	0.00	1.6
					30.969000	38.83	3.42	35.4

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30967	12/16/2025	85.61

Map Code: 0450F030FS  
 Location: 0 GATEWAY PKWY



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## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code: 0450F030FS  
 Description: 13.56 AC TRCT 4C1-BUF2 (OUT 450F-21) 29/  
 Location: 0 GATEWAY PKWY  
 Bill No: 2025-30967  
 District: 05

2025	\$85.61
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$85.61</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30967	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$6,780	\$6,780	13.56	
PROPERTY DESCRIPTION					
13.56 AC TRCT 4C1-BUF2 (OUT 450F-21) 29/348					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	6,780	2,712	0	2,712	0.000000	0.00	0.00	0.00
COUNTY M&O	6,780	2,712	0	2,712	8.644000	23.44	0.00	15.11
SALES TAX ROLLBACK	6,780	2,712	0	2,712	-3.048000	0.00	8.27	0.00
SCHOOL M&O	6,780	2,712	0	2,712	18.450000	50.04	0.00	50.04
INDUSTRIAL AUTHORITY	6,780	2,712	0	2,712	2.000000	5.42	0.00	5.42
HOSPITAL AUTHORITY	6,780	2,712	0	2,712	1.480000	4.01	0.00	4.01
PUB WORKS RDS	6,780	2,712	0	2,712	1.250000	3.39	0.00	3.39
RECREATION	6,780	2,712	0	2,712	0.650000	1.76	0.00	1.76
PARKS	6,780	2,712	0	2,712	0.100000	0.27	0.00	0.27
FIREFEES	6,780	2,712	0	2,712	0.000000	1.63	0.00	1.63
RESEARCH FOREST SSD	6,780	2,712	0	2,712	1.443000	3.91	0.00	3.91
					30.969000	93.87	8.27	85.61

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30968	12/16/2025	60,897.95

Map Code:0450F032FS  
 Location:0 GATEWAY PKWY



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## 2025 PROPERTY TAX STATEMENT

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F032FS  
 Description:37.24 AC TRCT 4C1-REM2 (OUT 450F-21) 29/  
 Location:0 GATEWAY PKWY  
 Bill No:2025-30968  
 District:05

2025	\$60,897.95
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$60,897.95</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30968	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$4,915,680	\$4,915,680	37.24	
<b>PROPERTY DESCRIPTION</b>					
<b>37.24 AC TRCT 4C1-REM2 (OUT 450F-21) 29/348</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	4,915,680	1,966,272	0	1,966,272	0.000000	0.00	0.00	0.00
COUNTY M&O	4,915,680	1,966,272	0	1,966,272	8.644000	16,996.46	0.00	11,003.20
SALES TAX ROLLBACK	4,915,680	1,966,272	0	1,966,272	-3.048000	0.00	5,993.20	0.00
SCHOOL M&O	4,915,680	1,966,272	0	1,966,272	18.450000	36,277.72	0.00	36,277.72
INDUSTRIAL AUTHORITY	4,915,680	1,966,272	0	1,966,272	2.000000	3,932.54	0.00	3,932.54
HOSPITAL AUTHORITY	4,915,680	1,966,272	0	1,966,272	1.480000	2,910.08	0.00	2,910.08
PUB WORKS RDS	4,915,680	1,966,272	0	1,966,272	1.250000	2,457.84	0.00	2,457.84
RECREATION	4,915,680	1,966,272	0	1,966,272	0.650000	1,278.08	0.00	1,278.08
PARKS	4,915,680	1,966,272	0	1,966,272	0.100000	196.63	0.00	196.63
FIREFEES	4,915,680	1,966,272	0	1,966,272	0.000000	4.47	0.00	4.47
RESEARCH FOREST SSD	4,915,680	1,966,272	0	1,966,272	1.443000	2,837.33	0.00	2,837.33
					30.969000	66,891.15	5,993.20	60,897.95

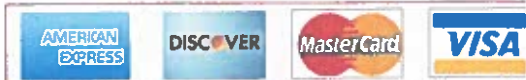
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**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

FORWARDING SERVICE REQUESTED



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30969	12/16/2025	78,869.71

Map Code: 0450F024FS  
 Location: 0 GATEWAY PKWY



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 Daniel Rodewolt  
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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800



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## 2025 PROPERTY TAX STATEMENT



**Daniel Rodewolt**  
**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code: 0450F024FS  
 Description: 48.23 AC TRCT 4C1-RAIL 1 (OUT 450F-21) 2  
 Location: 0 GATEWAY PKWY  
 Bill No: 2025-30969  
 District: 05

2025	\$78,869.7
Penalty	\$0.0
Interest	\$0.0
Other Fees	\$0.0
Previous	\$0.0
Delinquent	\$0.0
<b>TOTAL DUE</b>	<b>\$78,869.7</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30969	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$6,366,360	\$6,366,360	48.23	
<b>PROPERTY DESCRIPTION</b>					
48.23 AC TRCT 4C1-RAIL 1 (OUT 450F-21) 29/942					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	6,366,360	2,546,544	0	2,546,544	0.000000	0.00	0.00	0.00
COUNTY M&O	6,366,360	2,546,544	0	2,546,544	8.644000	22,012.33	0.00	14,250.40
SALES TAX ROLLBACK	6,366,360	2,546,544	0	2,546,544	-3.048000	0.00	7,761.87	0.00
SCHOOL M&O	6,366,360	2,546,544	0	2,546,544	18.450000	46,983.74	0.00	46,983.74
INDUSTRIAL AUTHORITY	6,366,360	2,546,544	0	2,546,544	2.000000	5,093.09	0.00	5,093.09
HOSPITAL AUTHORITY	6,366,360	2,546,544	0	2,546,544	1.480000	3,768.89	0.00	3,768.89
PUB WORKS RDS	6,366,360	2,546,544	0	2,546,544	1.250000	3,183.18	0.00	3,183.18
RECREATION	6,366,360	2,546,544	0	2,546,544	0.650000	1,655.25	0.00	1,655.25
PARKS	6,366,360	2,546,544	0	2,546,544	0.100000	254.65	0.00	254.65
FIREFEES	6,366,360	2,546,544	0	2,546,544	0.000000	5.79	0.00	5.79
RESEARCH FOREST SSD	6,366,360	2,546,544	0	2,546,544	1.443000	3,674.66	0.00	3,674.66
					30.969000	86,631.58	7,761.87	78,869.71

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**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30970	12/16/2025	136,770.93

Map Code:0450F021BFS  
 Location:0 MCCALL RD



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800

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**Daniel Rodewolt**  
**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
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 Phone: (912) 754-2121

## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F021BFS  
 Description: 117.27 AC TRCT 4A (OUT 450-66) PLT 28/87  
 Location:0 MCCALL RD  
 Bill No:2025-30970  
 District:05

2025	\$136,770.93
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$136,770.93</b>

PROPERTY OWNER(S)	LOCATION	BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 MCCALL RD	10/16/2025	2025-30970	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES
	\$0	\$11,039,820	\$11,039,820	117.27
PROPERTY DESCRIPTION				
117.27 AC TRCT 4A (OUT 450-66) PLT 28/872				

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	11,039,820	4,415,928	0	4,415,928	0.000000	0.00	0.00	0.00
COUNTY M&O	11,039,820	4,415,928	0	4,415,928	8.644000	38,171.28	0.00	24,711.5
SALES TAX ROLLBACK	11,039,820	4,415,928	0	4,415,928	-3.048000	0.00	13,459.75	0.00
SCHOOL M&O	11,039,820	4,415,928	0	4,415,928	18.450000	81,473.87	0.00	81,473.8
INDUSTRIAL AUTHORITY	11,039,820	4,415,928	0	4,415,928	2.000000	8,831.86	0.00	8,831.8
HOSPITAL AUTHORITY	11,039,820	4,415,928	0	4,415,928	1.480000	6,535.57	0.00	6,535.5
PUB WORKS RDS	11,039,820	4,415,928	0	4,415,928	1.250000	5,519.91	0.00	5,519.9
RECREATION	11,039,820	4,415,928	0	4,415,928	0.650000	2,870.35	0.00	2,870.3
PARKS	11,039,820	4,415,928	0	4,415,928	0.100000	441.59	0.00	441.5
FIREFEES	11,039,820	4,415,928	0	4,415,928	0.000000	14.07	0.00	14.0
RESEARCH FOREST SSD	11,039,820	4,415,928	0	4,415,928	1.443000	6,372.18	0.00	6,372.1
					30.969000	150,230.68	13,459.75	136,770.9

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**Daniel Rodewolt**  
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 Phone: (912) 754-2121

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30971	12/16/2025	17,334.01

Map Code:0450F019FS  
 Location:1005 GATEWAY PKWY



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800



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## 2025 PROPERTY TAX STATEMENT



**Daniel Rodewolt**  
 Effingham County  
 Tax Commissioner  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F019FS  
 Description:10.60 AC PAR M9 (OUT 450F-1) PLT 29/59  
 Location:1005 GATEWAY PKWY  
 Bill No:2025-30971  
 District:05

2025	\$17,334.00
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$17,334.00</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	1005 GATEWAY PKWY		10/16/2025	2025-30971	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$1,399,200	\$1,399,200	10.60	
PROPERTY DESCRIPTION					
10.60 AC PAR M9 (OUT 450F-1) PLT 29/59					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	1,399,200	559,680	0	559,680	0.000000	0.00	0.00	0.00
COUNTY M&O	1,399,200	559,680	0	559,680	8.644000	4,837.87	0.00	3,131.90
SALES TAX ROLLBACK	1,399,200	559,680	0	559,680	-3.048000	0.00	1,705.90	0.00
SCHOOL M&O	1,399,200	559,680	0	559,680	18.450000	10,326.10	0.00	10,326.10
INDUSTRIAL AUTHORITY	1,399,200	559,680	0	559,680	2.000000	1,119.36	0.00	1,119.36
HOSPITAL AUTHORITY	1,399,200	559,680	0	559,680	1.480000	828.33	0.00	828.33
PUB WORKS RDS	1,399,200	559,680	0	559,680	1.250000	699.60	0.00	699.60
RECREATION	1,399,200	559,680	0	559,680	0.650000	363.79	0.00	363.79
PARKS	1,399,200	559,680	0	559,680	0.100000	55.97	0.00	55.97
FIREFEES	1,399,200	559,680	0	559,680	0.000000	1.27	0.00	1.27
RESEARCH FOREST SSD	1,399,200	559,680	0	559,680	1.443000	807.62	0.00	807.62
					30.969000	19,039.91	1,705.90	17,334.01

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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30972	12/16/2025	38,834.13

Map Code:R2580013FS  
 Location:0 MCCALL RD



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 Daniel Rodewolt  
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**Tax Commissioner**  
 P.O. Box 787  
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## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code: R2580013FS  
 Description: 26.72 AC CITY (SEE 450F-1)  
 Location: 0 MCCALL RD  
 Bill No: 2025-30972  
 District: 03

2025	\$38,834.13
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$38,834.13</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 MCCALL RD		10/16/2025	2025-30972	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$3,527,040	\$3,527,040	26.72	
PROPERTY DESCRIPTION					
26.72 AC CITY (SEE 450F-1)					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	3,527,040	1,410,816	0	1,410,816	0.000000	0.00	0.00	0.00
COUNTY M&O	3,527,040	1,410,816	0	1,410,816	8.644000	12,195.09	0.00	7,894.99
SALES TAX ROLLBACK	3,527,040	1,410,816	0	1,410,816	-3.048000	0.00	4,300.17	0.00
SCHOOL M&O	3,527,040	1,410,816	0	1,410,816	18.450000	26,029.56	0.00	26,029.56
INDUSTRIAL AUTHORITY	3,527,040	1,410,816	0	1,410,816	2.000000	2,821.63	0.00	2,821.63
HOSPITAL AUTHORITY	3,527,040	1,410,816	0	1,410,816	1.480000	2,088.01	0.00	2,088.01
RINCON CITY	3,527,040	1,410,816	0	1,410,816	0.000000	0.00	0.00	0.00
					27.526000	43,134.29	4,300.17	38,834.13

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30973	12/16/2025	55,076.34

Map Code:043301D0FS  
 Location:0 HODGEVILLE RD



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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
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## 2025 PROPERTY TAX STATEMENT



**Daniel Rodewolt**  
**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
 Springfield, GA 31329  
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Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:043301D0FS  
 Description:33.68 AC TRCT B EAST (OUT 433-1) PLT 29/  
 Location:0 HODGEVILLE RD  
 Bill No:2025-30973  
 District:05

2025	\$55,076.34
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$55,076.34</b>

PROPERTY OWNER(S)	LOCATION	BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 HODGEVILLE RD	10/16/2025	2025-30973	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES
	\$0	\$4,445,760	\$4,445,760	33.68
PROPERTY DESCRIPTION				
33.68 AC TRCT B EAST (OUT 433-1) PLT 29/625				

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	4,445,760	1,778,304	0	1,778,304	0.000000	0.00	0.00	0.00
COUNTY M&O	4,445,760	1,778,304	0	1,778,304	8.644000	15,371.66	0.00	9,951.33
SALES TAX ROLLBACK	4,445,760	1,778,304	0	1,778,304	-3.048000	0.00	5,420.27	0.00
SCHOOL M&O	4,445,760	1,778,304	0	1,778,304	18.450000	32,809.71	0.00	32,809.71
INDUSTRIAL AUTHORITY	4,445,760	1,778,304	0	1,778,304	2.000000	3,556.61	0.00	3,556.61
HOSPITAL AUTHORITY	4,445,760	1,778,304	0	1,778,304	1.480000	2,631.89	0.00	2,631.89
PUB WORKS RDS	4,445,760	1,778,304	0	1,778,304	1.250000	2,222.88	0.00	2,222.88
RECREATION	4,445,760	1,778,304	0	1,778,304	0.650000	1,155.90	0.00	1,155.90
PARKS	4,445,760	1,778,304	0	1,778,304	0.100000	177.83	0.00	177.83
FIREFEES	4,445,760	1,778,304	0	1,778,304	0.000000	4.04	0.00	4.04
RESEARCH FOREST SSD	4,445,760	1,778,304	0	1,778,304	1.443000	2,566.09	0.00	2,566.09
					30.969000	60,496.61	5,420.27	55,076.34

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**Daniel Rodewolt**  
 P.O. Box 787 • Springfield, GA 31329  
 Phone: (912) 754-2121

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BILL #	DUE DATE	TOTAL DUE
2025-30975	12/16/2025	17.34

Map Code:0450F016FS  
 Location:0 GATEWAY PKWY



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 Daniel Rodewolt  
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SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 252 CLAYTON ST  
 DENVER CO 80206-4800



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**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

## 2025 PROPERTY TAX STATEMENT

Tax Payer:SAVANNAH INDUSTRIAL DEVELOPMENT INC  
 Map Code:0450F016FS  
 Description:1.97 AC RES PAR 4 (OUT 450F-1) PLT 29/59  
 Location:0 GATEWAY PKWY  
 Bill No:2025-30975  
 District:05

2025	\$17.34
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$17.34</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT INC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30975	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$1,379	\$1,379	1.97	
<b>PROPERTY DESCRIPTION</b>					
<b>1.97 AC RES PAR 4 (OUT 450F-1) PLT 29/59</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	1,379	552	0	552	0.000000	0.00	0.00	0.00
COUNTY M&O	1,379	552	0	552	8.644000	4.77	0.00	3.00
SALES TAX ROLLBACK	1,379	552	0	552	-3.048000	0.00	1.68	0.00
SCHOOL M&O	1,379	552	0	552	18.450000	10.18	0.00	10.18
INDUSTRIAL AUTHORITY	1,379	552	0	552	2.000000	1.10	0.00	1.10
HOSPITAL AUTHORITY	1,379	552	0	552	1.480000	0.82	0.00	0.82
PUB WORKS RDS	1,379	552	0	552	1.250000	0.69	0.00	0.69
RECREATION	1,379	552	0	552	0.650000	0.36	0.00	0.36
PARKS	1,379	552	0	552	0.100000	0.06	0.00	0.06
FIREFEES	1,379	552	0	552	0.000000	0.24	0.00	0.24
RESEARCH FOREST SSD	1,379	552	0	552	1.443000	0.80	0.00	0.80
					30.969000	19.02	1.68	17.34

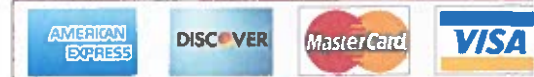
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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30981	12/16/2025	31.46

Map Code: 0450F001E00  
 Location: 0 GATEWAY PKWY



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 SAVANNAH INDUSTRIAL DEVELOPMENT LLC  
 252 CLAYTON ST  
 DENVER CO 80206-4800



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**Effingham County**  
**Tax Commissioner**  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT LLC  
 Map Code: 0450F001E00  
 Description: 3.584 AC 80' ROW (OUT 450F-21) PLT 29/34  
 Location: 0 GATEWAY PKWY  
 Bill No: 2025-30981  
 District: 05

2025	\$31.46
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$31.46</b>

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT LLC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30981	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$2,506	\$2,506	3.58	
<b>PROPERTY DESCRIPTION</b>					
<b>3.584 AC 80' ROW (OUT 450F-21) PLT 29/348</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	2,506	1,002	0	1,002	0.000000	0.00	0.00	0.00
COUNTY M&O	2,506	1,002	0	1,002	8.644000	8.66	0.00	5.00
SALES TAX ROLLBACK	2,506	1,002	0	1,002	-3.048000	0.00	3.05	0.00
SCHOOL M&O	2,506	1,002	0	1,002	18.450000	18.49	0.00	18.49
INDUSTRIAL AUTHORITY	2,506	1,002	0	1,002	2.000000	2.00	0.00	2.00
HOSPITAL AUTHORITY	2,506	1,002	0	1,002	1.480000	1.48	0.00	1.48
PUB WORKS RDS	2,506	1,002	0	1,002	1.250000	1.25	0.00	1.25
RECREATION	2,506	1,002	0	1,002	0.650000	0.65	0.00	0.65
PARKS	2,506	1,002	0	1,002	0.100000	0.10	0.00	0.10
FIREFEES	2,506	1,002	0	1,002	0.000000	0.43	0.00	0.43
RESEARCH FOREST SSD	2,506	1,002	0	1,002	1.443000	1.45	0.00	1.45
					30.969000	34.51	3.05	31.46

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 Phone: (912) 754-2121

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IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2025-30982	12/16/2025	19.96

Map Code: 0450F001F00  
 Location: 0 GATEWAY PKWY



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 Springfield, GA 31329-0787

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 252 CLAYTON ST  
 DENVER CO 80206-4800



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## 2025 PROPERTY TAX STATEMENT

Tax Payer: SAVANNAH INDUSTRIAL DEVELOPMENT LLC  
 Map Code: 0450F001F00  
 Description: 2.271 AC 60' ROW (OUT 450F-21) PLT 29/34  
 Location: 0 GATEWAY PKWY  
 Bill No: 2025-30982  
 District: 05

2025	\$19.96
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous	\$0.00
Delinquent	\$0.00
<b>TOTAL DUE</b>	<b>\$19.96</b>

**Daniel Rodewolt**  
 Effingham County  
 Tax Commissioner  
 P.O. Box 787  
 Springfield, GA 31329  
 Phone: (912) 754-2121

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
SAVANNAH INDUSTRIAL DEVELOPMENT LLC 252 CLAYTON ST DENVER CO 80206-4800	0 GATEWAY PKWY		10/16/2025	2025-30982	12/16/2025
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
	\$0	\$1,589	\$1,589	2.27	
<b>PROPERTY DESCRIPTION</b>					
<b>2.271 AC 60' ROW (OUT 450F-21) PLT 29/348</b>					

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
STATE	1,589	636	0	636	0.000000	0.00	0.00	0.00
COUNTY M&O	1,589	636	0	636	8.644000	5.50	0.00	3.00
SALES TAX ROLLBACK	1,589	636	0	636	-3.048000	0.00	1.94	0.00
SCHOOL M&O	1,589	636	0	636	18.450000	11.73	0.00	11.73
INDUSTRIAL AUTHORITY	1,589	636	0	636	2.000000	1.27	0.00	1.27
HOSPITAL AUTHORITY	1,589	636	0	636	1.480000	0.94	0.00	0.94
PUB WORKS RDS	1,589	636	0	636	1.250000	0.80	0.00	0.80
RECREATION	1,589	636	0	636	0.650000	0.41	0.00	0.41
PARKS	1,589	636	0	636	0.100000	0.06	0.00	0.06
FIREFEES	1,589	636	0	636	0.000000	0.27	0.00	0.27
RESEARCH FOREST SSD	1,589	636	0	636	1.443000	0.92	0.00	0.92
					30.969000	21.90	1.94	19.96

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# **EXHIBIT D**



602 Montgomery Street  
Savannah, Georgia 31401  
912.807.5000  
912.335.3440 (fax)  
chris.rouse@roco.pro

July 11, 2025

OmniTRAX, Inc.  
252 Clayton Street, 4th Floor  
Denver, CO 80206

Re: *OmniTRAX, Inc. real estate in Effingham County*

Dear Sirs:

I represent the Effingham County Board of Assessors. We have reviewed the issue of the taxability of real property in Effingham County that OmniTRAX, Inc. appears, in substance, to own. This would make the land taxable. I am writing to see if there are title or similar instruments of record, or caselaw or other law, that you believe would change our analysis. We would welcome your input on either the facts or law surrounding the ownership issue.

As you may know, development authorities in Georgia are separate legal entities that the Legislature has designated as “public corporations.” O.C.G.A. §36-62-2(1). These are generally governed by O.C.G.A. §36-62-1 et seq. This includes the Development Authority of Effingham County. It is common for development authorities across Georgia to create usufructuary interests in real property for businesses, to provide tax incentives to these businesses in exchange for their commitment to make investments in Georgia (typically in manufacturing plants). These are set up as bond-financed sale-leaseback structures. And the “usufruct creates a lesser interest in real estate than does an estate for years, and is not subject to ad valorem taxation.” *Chatham County Bd. of Assessors v. Jay Lalaji, Inc., Airport Hotels*, 357 Ga. App. 34, 35 (2020). “Therefore, the provisions of the lease must be scrutinized objectively to determine whether the legal effect of the agreement between [the parties] is to give [the business] a usufruct or an estate for years.” *Allright Parking of Ga. v. Joint City-County Bd. of Tax Assessors for the City of Atlanta-County of Fulton*, 244 Ga. 378, 386 (3) (1979); accord

OmniTRAX, Inc.  
July 11, 2025  
Re: Effingham County real property  
Page 2

*Macon-Bibb County Bd. of Tax Assessors v. Atlantic Southeast Airlines, Inc.*, 262 Ga. 119, 120 (1992).

It is hornbook law that property is a set of “rights of the owner in relation to land or a thing” that includes “the right of a person to possess, use, enjoy and dispose of it ....” *Rabun County v. Mountain Creek Estates, LLC*, 280 Ga. 855, 856-857 (1) (2006) (citation and punctuation omitted); *quoting* Daniel F. Hinkel, *Pindar's Georgia Real Estate Law & Procedure* (7th ed. 2023) (“Land ownership is often described as a bundle of rights, powers and privileges such as the right of possession, the right to exclude others, the privilege of using or not as desired, and the right and power to sell or otherwise dispose of it.” *Id.* *See Kennestone Hosp., Inc. v. Emory Univ.*, 318 Ga. 169, 179 (2024). So, we have been examining the actual bundle of rights at issue, to determine your ownership interest in any Effingham land.

Speaking generally, in leaseback arrangements, an interest in land will usually fall into one of three property classes: (1) fee simple, (2) a leasehold estate for some number of years, or (3) a usufruct. More specifically, O.C.G.A. §44-7-1 (Relation of landlord and tenant exists, when; leases for less than five years) generally governs the creation of usufructs and leaseholds as follows:

- (a) The relationship of landlord and tenant is created when the owner of real estate grants to another person, who accepts such grant, the right simply to possess and enjoy the use of such real estate either for a fixed time or at the will of the grantor. In such a case, no estate passes out of the landlord and the tenant has only a usufruct which may not be conveyed except by the landlord's consent and which is not subject to levy and sale.
- (b) All renting or leasing of real estate for a period of time less than five years shall be held to convey only the right to possess and enjoy such real estate, to pass no estate out of the landlord, and to give only the usufruct unless the contrary is agreed upon by the parties to the contract and is so stated in the contract.

OmniTRAX, Inc.  
July 11, 2025  
Re: Effingham County real property  
Page 3

Some time ago, *DeKalb County Bd. of Tax Assessors v. W. C. Harris & Co.*, 248 Ga. 277 (1981) examined what property interest was held in a specific lease-back arrangement. It noted that "... the leases contain terms consistent with absolute ownership, [but] other restrictions in the leases are not consistent with fee simple ownership." *Id.* At 279. These included provisions that the company would operate the funded projects throughout the lease term, would limit expenditures made on the property, would limit physical plant modifications, and would maintain its corporate existence throughout the term of the lease. Later cases on the usufruct/leasehold issue settled on five factors to look at when determining whether a usufruct or a leasehold exists:

- (1) The terms used in the instrument of conveyance to describe the grantee's rights;
- (2) any provisions in the instrument addressing the parties' understanding as to liability for ad valorem taxes;
- (3) the grantor's retention of dominion or control over the leased property;
- (4) which party has retained the duties to keep and maintain the premises and appurtenances; and
- (5) whether the grantee may assign the lease or allow any part of the leased premises to be used by others without the grantor's consent. Although an estate for years may be encumbered or somewhat limited without being reduced to a usufruct, if the lease imposes sufficient conditions and limitations upon the use of the premises to negate the conveyance of an estate for years the interest passed is reduced to a mere usufruct.

*Chatham Cnty. Bd. of Assessors v. Jay Lalaji, Inc.*, 357 Ga. App. 34, 35–36 (2020); *quoting City of College Park v. Paradies-Atlanta, LLC*, 346 Ga. App. 63, 66 (2) (2018) (citations and punctuation omitted).

More recently, in *Joint Dev. Auth. of Jasper Cnty. v. McKenzie*, 367 Ga. App. 514, 526 (2023) *cert. denied* (finding ownership over

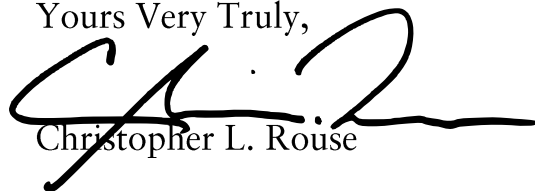
OmniTRAX, Inc.  
July 11, 2025  
Re: Effingham County real property  
Page 4

personal property despite bailment agreement), the court examined the applicable rental agreement, and noted it provided for a property interest “beyond mere use.” In that case, the lease agreement gave the business “rights in the equipment of the Project which are inconsistent with a lack of ownership and it deprives the [development authority] of rights which are consistent with ownership.” It also noted there was not just “complete dominion,” which can also occur in a usufruct, but also *complete dominion over title*—the business could demand the development authority quitclaim its title and the rental agreement did not allow the development authority to refuse.

Here, the documents reviewed so far show significant markers of more than a leasehold—most especially the right to grant easements, the limited power of attorney over the land which appears to include the right to negotiate sales and sign deeds transferring land, the continuing ownership of fixtures constructed on the land, and the right to lease the land to others, all per the Memorandum of Master Development Agreement.

But, as I noted at the outset, there may be facts or law we have not seen that change the analysis. We welcome any response from any OmniTRAX entities pointing out errors we have made that would change the analysis. Perhaps there are other documents that significantly constrain OmniTRAX entities’ power and rights over the land, or some law that plainly contradicts what I have outlined.

Yours Very Truly,



Christopher L. Rouse

CLR/s  
cc: Neal Groover (by email)  
Christopher L. Murphy, Esq.

# Holland & Knight

1180 West Peachtree Street, Suite 1800 | Atlanta, GA 30309 | T 404.817.8500 | F 404.881.0470  
Holland & Knight LLP | [www.hklaw.com](http://www.hklaw.com)

Matthew T. Joe  
(404) 898-8133  
[matthew.joe@hklaw.com](mailto:matthew.joe@hklaw.com)

August 8, 2025

Rouse & Copeland LLC  
602 Montgomery Street  
Savannah, Georgia 31401  
Attn: Christopher L. Rouse

Re: Savannah Gateway Industrial Hub

Dear Mr. Rouse:

Our firm represents OmniTRAX, Inc. (“OmniTRAX”) and its affiliate, Savannah Industrial Development, LLC (“SID”) in various matters relating to the Savannah Gateway Industrial Hub in Effingham County, Georgia (“SGIH”). SID is the current “Master Developer” under the Master Development Agreement between the Effingham County Industrial Development Authority (“ECIDA”) and OmniTRAX (the “MDA”) pursuant to an assignment of the MDA effectuated many years ago.

For background, as you likely know, ECIDA is a constitutional development authority closely affiliated with Effingham County itself, and is responsible for promoting the public good and welfare of Effingham County. ECIDA purchased SGIH in the mid-2000s with a long-term vision of developing the property into a vibrant industrial park to promote economic investment and job creation in Effingham County. For several years, ECIDA tried itself to develop the property without a development partner. However, in 2015, ECIDA decided that its long-term vision would best be made reality by engaging the Master Developer as its development agent to be responsible for discharging the material development activities at the property. The Master Developer and its affiliates have significant experience in developing rail and non-rail served industrial assets around the country. Since the MDA was signed in 2015, the Master Developer and ECIDA have worked closely together – with considerable success – to promote SGIH as a uniquely suitable and attractive industrial park to warehouse, distributors, and other industrial end users around the globe. Those joint efforts have been quite successful, and since 2020, Master Developer and ECIDA have sold approximately 430 acres of land on which approximately 3.8 million square feet of industrial space and other improvements have been constructed. Excepting common area improvements and one parcel benefitted by a traditional bonds-for-title exemption, all of this land has been and is now fully assessable for ad valorem taxes.

We received your July 11, 2025 letter in which you analyzed the question of whether SGIH should remain classified as exempt from ad valorem taxes under Georgia law based upon facts made available to you in various publicly available documents. We thank you for inviting us to share

with you the following additional facts that we believe will help you build out the full picture of why SGIH is and should remain tax exempt:

1. SGIH is and remains owned by ECIDA, and the relationship of the Master Developer and ECIDA under the MDA is a contractual relationship between an owner and its developer, accomplished in part through the designation of the Master Developer as an agent and attorney-in-fact of ECIDA for various development-related matters. It is the Master Developer's responsibility as a service provider, consistent with ECIDA's constitutionally chartered purpose, to execute upon ECIDA's long-term vision of developing SGIH into a vibrant industrial park, to attract owners, developers, tenants and end users to inject significant amounts of capital into the local economy, to increase the local tax base, to create substantial numbers of jobs for local residents, and to otherwise generally benefit the local economy and the public interest.
2. The MDA creates owner-developer and principal-agent relationships, and not a landlord-tenant relationship at all. Accordingly, we disagree that the MDA creates either an estate for years or a usufruct, or that it otherwise creates a taxable interest. The relationships created by the MDA are distinct from a landlord-tenant relationship in a number of important ways:
  - The Master Developer's rights to act as ECIDA's agent and attorney-in-fact are tempered by the fiduciary duties imposed upon it under agency law. As ECIDA's agent under the MDA, the Master Developer has fiduciary duties to discharge its obligations in good faith and with a reasonable belief that its actions will promote the financial or other success of the Master Development. In a landlord-tenant relationship, the tenant may act, and indeed is expected to act, solely for its own account without regard to the goals or purposes of its landlord.
  - The Master Developer's right to "possess" land within SGIH is of a different nature than a tenant's right to "possess" land under a lease. That is, the Master Developer does not have the right to possess the land for its own beneficial use as an end user (i.e., for purposes of accomplishing its own goals, conducting its own business, or generating its own pecuniary income). Rather, the Master Developer's rights to possess the land must be exercised as a matter of administrative control in a manner reasonably calculated to accomplish ECIDA's goals described above. The Master Developer could not, for example, utilize the land for its own pecuniary manufacturing, warehousing, or distribution purposes. Additionally, unlike a lease, the Master Developer does not have any right of quiet enjoyment or similar right to possess the land to the exclusion of all others. ECIDA may certainly enter and possess its land for purposes consistent with the MDA without the permission of the Master Developer.
  - It is worth noting that, while the Master Developer has the contractual right to sell or lease portions of SGIH as an agent of ECIDA, in practice the Master Developer has not exercised, nor would it exercise, that right without the involvement and cooperation of ECIDA. The agency relationship extends to sales and leases in large part for administrative convenience to ensure that the parties are able to execute

upon deals and closings occurring at SGIH quickly. ECIDA has been and will continue to be fully apprised and involved with every closing that has occurred at SGIH since the MDA was executed.

- Unlike a landlord-tenant relationship, the Master Developer does not pay rent to ECIDA. Rather, the economic consideration flows in exactly the *opposite* direction as does a lease: ECIDA compensates the Master Developer for its services only if, as and when land within SGIH is sold by ECIDA to third parties, rendering it fully assessable for ad valorem taxes in the next tax year. The compensation formula permits Master Developer to receive a portion of the net proceeds of third party sales of land from SGIH after ECIDA has first been compensated for a base land release price adjusted based upon economic development factors of the particular deal, and after various investment costs incurred in connection with development of SGIH are first recouped. This compensation structure bears no resemblance to rent under a lease, but rather aligns the parties' incentives to ensure that Master Developer is compensated only if, as and when a successful closing occurs, and to ensure that properties are sold from SGIH (becoming assessable) promptly after willing third party buyers are found.
3. Our research indicates that the determination of whether a development agreement can be rightfully characterized as lease (and if so, whether the leasehold interest is a taxable estate for years or a non-taxable usufruct) has not been decided under reported Georgia case law. However, as one relevant data counterpoint, we have enclosed for your reference a "Parcel Design, Development and Operating Agreement" utilized by the College Park Business and Industrial Development Authority in 2008 for a project adjacent to the Hartsfield-Jackson International Airport (the "College Park DDO"). The College Park DDO was executed in lieu of a lease as part of a long-term tax abatement transaction structured by Earle Taylor, who later went on to structure most of the usufruct exemption deals that now exist. The College Park DDO contains various development obligations, as well as long-term operating obligations, that bear much more resemblance to a lease than to the MDA, especially based upon the distinguishing traits that we listed above (i.e., the College Park DDO provides the developer with exclusive possession rights and requires the developer to pay annual rent). Importantly, however, in the connection with the transaction's bond validation, the court held that as a matter of fact and as a matter of law, the College Park DDO does not create a tangible property interest of the developer that is subject to ad valorem property taxation. A copy of the Order and Final Judgment of the court in this case is also enclosed for your reference.
  4. In the unfortunate event that ad valorem taxes are assessed upon SGIH, the MDA provides that those taxes will be borne by ECIDA. This creates the rather regrettable situation of requiring one governmental entity to pay the taxes imposed by another governmental entity, to the detriment of the economic development goals for which ECIDA was chartered to promote by the Georgia constitution. As a practical matter, we believe that if taxes were assessed upon SGIH, SID and ECIDA would cooperate to amend the MDA to eliminate the circumstances giving rise to the taxable obligation. Regardless, there is no scenario in

which ad valorem taxes levied upon the SGIH owned by ECIDA will be ultimately borne by the Master Developer or any other private party.

5. Imposing ad valorem taxes on SGIH would establish a concerning precedent that could undermine economic development efforts throughout Georgia. Development authorities across the state routinely engage private development partners through contractual arrangements to achieve their public purposes. If such arrangements were deemed to create taxable interests, it would fundamentally impair the ability of development authorities to fulfill their constitutional and statutory mandates of promoting economic development. This would force authorities to choose between forgoing experienced private sector expertise, thereby reducing their effectiveness, or subjecting public property to taxation, thereby reducing resources available for public purposes. Either outcome would frustrate the general assembly's intent in authorizing development authorities and would disadvantage Georgia communities competing with other states for economic development opportunities.
6. It is critical to recognize that all unsold property within SGIH continues to serve ECIDA's public purposes at all times. The unsold parcels are not held for private benefit or idle speculation, but remain actively marketed and available to fulfill ECIDA's constitutional mission of economic development. These parcels represent future job creation, future capital investment, and future expansion of the tax base – all core public purposes. The Master Developer's role is merely to help ECIDA achieve these public purposes more efficiently by leveraging private sector expertise and relationships. The property remains under ECIDA's ultimate control and dedicated to public use until the moment of sale to a third party, at which point it immediately becomes fully taxable. This continuous dedication to public purpose, whether through active development, marketing for economic recruitment, or ultimate sale to job-creating enterprises, confirms that the property appropriately retains its tax-exempt status throughout the development process.

SID and ECIDA are committed to working with you to ensure that SGIH remains tax exempt for the MDA. We are confident that upon review of these facts, you will agree that SGIH appropriately remains tax-exempt. We are willing to meet at your convenience to ensure that you have a complete understanding of this matter to serve the best interests of Effingham County and its economic development goals.

Sincerely,

HOLLAND & KNIGHT LLP



Matthew T. Joe

cc: Jennifer Gibbs (by email)  
Kevin Caille (by email)  
Scott Rogers (by email)

Rouse & Copeland LLC  
August 8, 2025

Neal Groover (by email)  
Brandt Herndon (by email)  
Christopher L. Murphy (by email)



602 Montgomery Street  
Savannah, Georgia 31401  
912.807.5000  
912.335.3440 (fax)  
chris.rouse@roco.pro

October 7, 2025

Matthew T. Joe, Esq.  
Holland & Knight  
1180 W. Peachtree St, Suite 1800  
Atlanta, GA 30309  
*by email to matthew.joe@hkclaw.com*

Re: *OmniTRAX / Savannah Industrial Development, LLC real estate in Effingham County*

Dear Mr. Joe:

In response to your letter of August 8, 2025 regarding the referenced property, and in the event that letter was intended as an appeal, the Board of Tax Assessors of Effingham County is issuing a “no change” decision and notice, enclosed herewith. This determination is based at least in part on the Board’s prior correspondence to your client and on the conclusion that all legally significant indicia of ownership remain with Savannah Industrial Development, LLC (referred to herein also as the presumed parent company “OmniTRAX”). The form of ownership may have been left in the Effingham County Industrial Development Authority, but all of the substance of ownership is in OmniTRAX.

More generally, regarding the public good argument you reference, the deal at issue does not appear to promote the public good given the significant attempted tax shelter contrasted with the small public benefit. Courts often look past the form of a transaction to its economic substance, and claims of exemption must be proved by the taxpayer. If the development authority holds only a bare legal title in the property records room, while a private entity enjoys all the real and substantive benefits and costs of ownership, the property should be treated as privately owned and taxable. But as before, we would welcome any documents you can provide that show differently than what we have available so far.

As your letter notes, we relied in part on case law addressing

OmniTRAX  
October 7, 2025  
Re: Effingham County real property  
Page 2

tenancies, because that is the underlying relationship in most of the cases addressing these ownership issues. But the general laws they set forth can be applied to other contractual relationships. To quote my prior letter, “[m]ost of the caselaw involves agreements styled as some sort of leaseback, not styled as a principal-agent agreement, but the holdings concern the level of total control, and that is what’s important.”

You also raised an argument that OmniTRAX isn’t the actual owner because it owes a fiduciary duty to the Development Authority, does not possess land for its own business purposes, and has no right of quiet enjoyment. You contend that the Development Authority retains “full control and access.” But Article 3 of the Agreement, at least the one of which we have a copy, shows that “... no fiduciary relationship between OmniTRAX and ECIDA exists...” and that OmniTRAX has “... free and unfettered access to the Land for all purposes....” The Development Authority does not guarantee a right of quiet enjoyment using those words—instead, the Agreement assigns to OmniTRAX all of the rights embodied by a right of quiet enjoyment. These include the right to sell, lease, or encumber the land up to any dollar amount it wishes, to build or tear down whatever it wants on the land, to receive all insurance proceeds related to the land, to seek rezoning and otherwise obtain entitlements on the land, to sub-divide the land, make agreements about the land, to exercise all the rights the Development Authority might otherwise have in the land, to sell land to itself at a price it decides upon, and on and on.

In payment for all of these rights in the land, OmniTRAX pays the Development Authority, though not much, when land is sold or leased by OmniTRAX to other businesses.

You mention that the College Park “Parcel Design, Development and Operating Agreement” in 2008 was found not to create a taxable property interest, despite more lease-like traits. This presumably was part of a bond validation proceeding, which didn’t occur here and at any . I also saw that project had a PILOT agreement in place

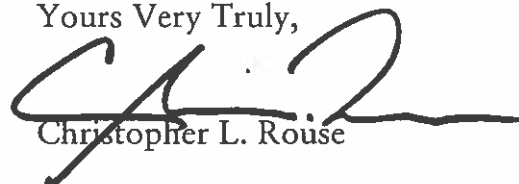
OmniTRAX  
October 7, 2025  
Re: Effingham County real property  
Page 3

(apparently calling for payment of something more than zero dollars).

You mention that the Agreement calls for the Development Authority to indemnify and otherwise “backstop” OmniTRAX’s tax liability. There is nothing in Georgia law that allows for tax exemption just because a Development Authority signs an indemnification agreement. And while administrative taxability decisions are not a forum for public policy arguments, taking so much private property off the tax rolls, for so little benefit, for so long, seems like poor policy and not a public purpose.

Your letter to me did not contain any documents beyond the letter itself, so I assume there are no documents you are relying on to show a lesser level of control. We are concerned that we don’t have all the relevant documents—I will follow up with a subpoena to get and review relevant documents.

Yours Very Truly,



Christopher L. Rouse

CLR/s

cc: Neal Groover (by email)  
Christopher L. Murphy, Esq.

# **EXHIBIT E**

## PAYMENT IN LIEU OF TAXES (PILOT) TERM SHEET

Savannah Gateway Industrial Hub  
Effingham County, Georgia

[March \_\_\_, 2026]

### 1. Parties.

**“ECIDA”:** Effingham County Industrial Development Authority, a body corporate and politic of the State of Georgia, as the Property owner and PILOT Lease lessor.

**“SID”:** Savannah Industrial Development, LLC, a Colorado limited liability company, as the Master Developer and PILOT Lease lessee.

### 2. Property.

**“Property”:** The portions of the project known as Savannah Gateway Industrial Hub ("SGIH") that are currently owned by ECIDA and not subject to other PILOT leases, comprising including the following Effingham County tax parcel identification numbers:

- Tax Parcel ID: 04330001FS
- Tax Parcel ID: 04330001AFS
- Tax Parcel ID: 0450F005FS
- Tax Parcel ID: 0450F001FS
- Tax Parcel ID: 0450F007FS
- Tax Parcel ID: 0450F027FS
- Tax Parcel ID: 0450F028FS
- Tax Parcel ID: 0450F030FS
- Tax Parcel ID: 0450F032FS
- Tax Parcel ID: 0450F024FS
- Tax Parcel ID: 0450F021BFS
- Tax Parcel ID: 0450F019FS
- Tax Parcel ID: R2580013FS
- Tax Parcel ID: 043301DOFS
- Tax Parcel ID: 0450F016FS
- Tax Parcel ID: 0450F001E00
- Tax Parcel ID: 0450F001F00
- Tax Parcel ID: 0450F001BFS

3. **Bond Issuance and Purpose.** ECIDA will issue taxable revenue bonds (the "Bonds") in the aggregate principal amount of up to \$[•], to be used to finance or refinance the acquisition, construction, development and equipping of the Master Development.

4. **Rental Agreement.** Concurrently with Bond issuance, ECIDA and SID will enter into a Rental Agreement (the "**Rental Agreement**") to grant SID substantially all benefits and burdens of ownership of the Property except legal title, subject

to any pre-existing limitations on SID's authority set forth in the MDA (which shall remain in place unchanged) and as otherwise set forth in the Rental Agreement. Notwithstanding anything herein to the contrary, it is the intention of the parties that SID's interest in the Property shall be structured as a usufruct and bailment for hire under Georgia law and therefore shall not be subject to taxation for ad valorem tax purposes.

**5. Payment Obligations.**

SID's payment obligations under the Rental Agreement will consist of:

- (i) **Base Rent:** Annual base rent payments (“**Base Rent**”) in amounts and on dates specified in the Rental Agreement, to be utilized by ECIDA to service debt service on the Bonds. Each Base Rent payment shall be documented by offsetting book entries on SID's books, with bond proceeds disbursed to pay Base Rent being credited as revenues to SID, and Base Rent obligations being paid from bond proceeds to be debited as expenses to SID. In no event shall Base Rent payments ever exceed the debt service due on the Bonds.
- (ii) **PILOT Payments:** An annual PILOT payment (“**PILOT Payment**”) payable to ECIDA in the amount equal to the product of: (1) \$250,000, and (2) the Remaining Land Fraction (as hereafter defined).
- (iii) **School District PILOT Payments:** An annual School District PILOT payment (“**School District PILOT Payment**”) to be made directly to the Effingham County School District in the amount equal to the product of: (1) \$50,000, and (2) the Remaining Land Fraction.

As used herein, the term “**Remaining Land Fraction**” means the fraction, the numerator of which is the number of acres of the Property that continues to be owned by ECIDA and subject to the MDA as of January 1 of the applicable payment year, and the denominator of which is 2140.13 acres (being the total number of acres constituting the Property as of the date hereof).

SID shall be obligated to pay PILOT Payments and School District PILOT Payments from its own funds (separate from and not funded by Bond proceeds) on or prior to December 15 of each tax year, commencing on December 15, 2027. Nevertheless, these payments will be treated as “Investment Costs” under the MDA.

**6. Master Development Agreement.** The Properties will remain subject to that certain Master Development Agreement dated March 3, 2016, by and between ECIDA and SID (as amended, the “MDA”). The MDA will continue to govern the parties' ongoing relationship regarding development, marketing, and the sale of parcels from the Master Development.

**7. Annual Acreage Certification.** SID shall provide to ECIDA and the Effingham County Tax Assessor, by December 31 of each year:

- (i) A schedule of land sales closed during that year, including:

- Acreage sold
- Sale date
- Purchaser name
- Deed book/page reference

(ii) A calculation of the adjusted PILOT Payment and School Board Payment for the upcoming year

**8. Term of Rental Agreement.** The term of the Rental Agreement will commence January 1, 2027, and will continue for a period of five (5) years, subject to automatic renewals for successive five (5) year terms unless either ECIDA or SID sends written notice to the other affirmatively declining such renewal at least [180] days prior to the expiration of the then-current term. Notwithstanding the foregoing, the Rental Agreement will terminate automatically upon the expiration or termination of the MDA.

**IN WITNESS WHEREOF**, the Parties have executed this Payment in Lieu of Taxes (PILOT) Term Sheet as of the date first written above.

**EFFINGHAM COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

**SAVANNAH INDUSTRIAL DEVELOPMENT, LLC**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_