

FIRST AMENDMENT TO AGREEMENT FOR LONG-TERM RURAL ENTERPRISE ZONE TAX ABATEMENT

This First Amendment to Agreement for Long-Term Rural Enterprise Zone Tax Abatement (this "Amendment") is made and entered into as of January _____, 2023, (the "Effective Date") by and among the GREATER HERMISTON ENTERPRISE ZONE BOARD, representing the sponsor entities UMATILLA COUNTY, OREGON ("Umatilla County"), the CITY OF HERMISTON, OREGON (the "City of Hermiston"), and Amazon Data Services, Inc. (the "Company").

RECITALS

This Amendment is made with reference to the following facts and circumstances:

- A. Umatilla County, the City of Hermiston, and the Company are parties to that certain Agreement for Long-Term Rural Enterprise Zone Tax Abatement, dated as of October 18, 2022 (the "Agreement").
- B. Section V.A of the Agreement describes the "Statutory and Administrative Requirements" of the Company for purposes of the Agreement.
- C. Section V.B.11(a) of the Agreement describes the "Future Bonding" obligations of the Company for purposes of the Agreement.
- D. The parties wish to amend, pursuant to Section IX.C of the Agreement, Sections V.A. and V.B.11(a) of the Agreement to correct a statutory reference and an unintended ambiguity regarding the scope of the Company's bonding obligation, both of which are aligned with the intent of the Parties at the time the Agreement was executed.

TERMS AND CONDITIONS

Now therefore, in consideration of the mutual covenants hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree that the above recitals are made a part of this Amendment and otherwise do hereby agree as follows:

- 1. <u>Capitalized Terms</u>. All capitalized terms used but not otherwise defined in this Amendment shall have the meanings ascribed to them in the Agreement.
- 2. <u>Statutory and Administrative Requirements</u>. Section V.A. of the Agreement is hereby amended and restated in its entirety as follows:

The Company agrees to comply with the requirements of ORS 285C.409 and 285C.412(3) as well as those provided in OAR Chapter 123, Division 690.

3. <u>Future Bonding</u>. Section V.B.11(a) of the Agreement is hereby amended and restated in its entirety as follows:

During each year of the Exemption Period, the Company will contribute an amount to the Sponsors (the "Bond Contribution") to be used solely for the payment or prepayment of debt service on newly-issued general obligation bond indebtedness incurred to finance

public utilities, public educational services, fire services, public health services, or public safety services, and issued pursuant to voter approval of a measure passed on or after the date of this Agreement by any taxing district included in the consolidated tax area in which the Facility is located (a "Qualifying Bond"). The annual Bond Contribution will be equal to 100% of the aggregate amount the Company would have been assessed with respect to such Qualifying Bonds for the Facility as described in Section I of this Agreement but for the exemption pursuant to this Agreement and any other future exemption for property owned by the Company on the Partition Plat. The Company will not unreasonably object to any local measures for Qualifying Bonds.

4. <u>Miscellaneous</u>. As expressly amended and modified by this Amendment, the terms and provisions of the Agreement are hereby ratified and affirmed in their entirety. This Amendment may be amended only by an agreement in writing, signed by Umatilla County, the City of Hermiston, and the Company. This Amendment shall be governed by and construed in accordance with the laws of Oregon, and without regard to any principles of conflict of laws. This Amendment may be signed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall constitute one and the same instrument. Any such counterpart may be executed by facsimile or electronic transmission. This Amendment constitutes the entire agreement of Umatilla County, the City of Hermiston, and the Company with respect to the amendment of the Agreement, and all prior or contemporaneous agreements or communications between the parties on this matter are superseded in entirety by this Amendment.

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IN WITNESS WHEREOF, Umatilla County, the City of Hermiston, and the Company, by their respective duly authorized representatives, have executed this Amendment on the date shown below.

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Attest:
Mark I. Morgan, Greater Hermiston Enterprise Zone Administrator