

Ordinance No. _____

Passed _____, _____

RESOLUTION NO. 80-25**A RESOLUTION AUTHORIZING THE CITY
MANAGER TO ENTER INTO A COMMUNITY
REINVESTMENT AREA AGREEMENT WITH
AMAZON DATA SERVICES, INC.****BE IT RESOLVED BY THE COUNCIL OF THE CITY OF
SIDNEY, OHIO:**

SECTION 1. That the City Manager be, and he is hereby authorized and directed to enter into a Community Reinvestment Area Agreement with AMAZON DATA SERVICES, INC, in accordance with the agreement that is on file with the City Clerk.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this legislation were adopted in open meeting of this Council; and, that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Revised Code Section 121.22.

SECTION 3. That this Resolution shall be in full force and effect from and after the earliest period allowed by law.

RECORD OF ORDINANCES

Ordinance No. RES 80-25

Passed _____, _____

Passed this 27th day of October 2025.

Mayor

Attest:



Clerk

COMMUNITY REINVESTMENT AREA AGREEMENT

AMAZON DATA SERVICES, INC.

This Community Reinvestment Area Agreement (the “Agreement”), effective as of October 27, 2025 (the “Effective Date”), by and between the City of Sidney, Ohio (the “City”), a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio and its Charter, and Amazon Data Services, Inc., a Delaware corporation (together with any permitted successors, assigns or transferees, referred to herein collectively, or singly as the context requires, as the “Company”). The City and the Company are each referred to herein as a “Party” and may be referred to jointly as the “Parties”.

WITNESSETH:

WHEREAS, the City has determined to encourage the industrial and commercial development of real property and the acquisition of personal property located in an area formally designated as the City of Sidney City-Wide Community Reinvestment Area (the “CRA”);

WHEREAS, the Company has acquired or will acquire the real property generally described and depicted in Exhibit A (the “Project Site”) which is located within the CRA, and intends to develop, construct, and operate on that Project Site one or more data centers as well as certain buildings, structures, and infrastructure for accessory, supporting, associated, or related uses, including, but not limited to offices and utility buildings, structures, and appurtenances (collectively, the “Project” with each individual building or structure within the Project subject to an exemption as defined in Section 4 herein being referred to herein as a “Building”), provided that the appropriate development incentives are available to support the economic viability of the Project;

WHEREAS, Sidney City Council by its Resolution No. 69-25 adopted on September 8, 2025 (the “CRA Legislation”) designated the area specified in the CRA Legislation as the CRA pursuant to Ohio Revised Code (“R.C.”) Sections 3735.65 through 3735.70 (collectively, the “CRA Act”), and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures in the CRA in accordance with the CRA Act;

WHEREAS, the City, having the appropriate authority, desires to provide incentives available for the development of the Project on the Project Site;

WHEREAS, the Company submitted to the City the CRA Agreement Application (the “Agreement Application”) attached hereto as Exhibit B;

WHEREAS, the City’s Housing Officer, duly designated under R.C. 3735.65, has reviewed the Agreement Application and recommended the approval of the same to the City Council on the basis that the Company is qualified by financial responsibility and business experience to create and preserve employment opportunities in the CRA and improve the economic climate of the City;

WHEREAS, the Project Site is located in the Sidney City School District (the “SCSD”) and the service area for the Upper Valley Career Center (the “UVCC,” each a “School District”

and, collectively with SCSD, the “School Districts”), and the Board of Education of each School District has (i) waived its right to receive notice of this Agreement under the CRA Act and R.C. 5709.83 and/or received the notice required by the CRA Act and R.C. 5709.83, and (ii) complied with all requirements set forth in R.C. 5709.82(C) and (D) in connection with this matter;

WHEREAS, pursuant to R.C. 3735.671, the SCSD, by resolution adopted on October 8, 2025, has approved this CRA agreement and the property tax exemption set forth herein, including a thirty (30) year exemption of one hundred percent (100%) of the assessed value of each Building constructed at the Project Site;

WHEREAS, on October 8, 2025, the Ohio Tax Credit Authority (the “TCA”) authorized the Sixth Amendment to Tax Credit Agreement with the Company (the “Tax Credit Agreement”) by which the Company agrees that its investment and operations in Ohio including the Project does or will satisfy the requirements for a “megaproject” as defined in R.C. 122.17(A)(11) and that it qualifies as a “megaproject operator” as defined in R.C. 122.17(A)(12);

WHEREAS, the City Council, by Resolution No. 80-25, passed on October 27, 2025, has approved the terms of this Agreement and authorized its execution on behalf of the City;

WHEREAS, pursuant to R.C. 3735.67(A) and in conformance with the requirements under R.C. 3735.671, the Parties desire to set forth their agreement with respect to matters contained in this Agreement; and

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement and the benefit to be derived by the Parties from the execution hereof, the Parties agree as follows:

1. Project. The Company will make a good faith effort to complete the Project on the Project Site. The cost of the investments to be made in connection with the Project by the Company (including, but not limited to, construction costs, on-site infrastructure costs, and equipment costs) is estimated to equal or exceed approximately \$3,000,000,000. The Company currently estimates the first Building will begin operations by December 31, 2028, subject to extensions for a Force Majeure Event as defined under Section 13. The estimates provided in this Section are good faith estimates provided pursuant to R.C. Section 3735.671(B) and will not limit the amount or term of the tax exemptions provided under this Agreement or allow the City to compel the Company to make investments. The Parties recognize that the costs associated with the Project may increase or decrease significantly and the estimated timelines may change. The Parties also recognize that costs do not necessarily equate to taxable value for real property tax purposes.

2. Job Creation. The Company currently estimates that by December 31, 2030, the Company will create approximately 75 new, full-time employee positions with an aggregate annual payroll of \$6,750,000, as well as non-construction contractor positions. All positions created at the Project will be net new positions in addition to current full-time employee positions of the Company in Ohio. No employee positions of the Company currently exist at the Project Site and therefore no employee positions will be retained due to the construction of the Project. The estimates provided in this Section are good faith estimates provided by the Company, and will not limit the amount or term of the tax exemptions provided under this Agreement or allow the City to compel

the Company to create positions. The Parties recognize that employment and payroll estimates associated with the Project may increase or decrease. The Parties also recognize that the positions may be filled by individuals employed by the Company or its Affiliates, or by contractors of the Company or its Affiliates. For purposes of this Agreement, "Affiliate" or "Affiliates" means one or more entities that control the Company, are controlled by the Company, or are under common control with the Company. Control may include majority ownership, operational or other functional control, or both.

3. Provision of Information; Megaproject Reporting. The applicable tax incentive review council (the "TIRC") will annually review this Agreement pursuant to R.C. 5709.85(C)(1). To facilitate that annual review, the Company will do the following:

(a) Once each calendar year during the term of this Agreement in which a real property tax exemption applies to the Project pursuant to this Agreement, submit to the City annual information required by the TIRC to evaluate the Company's compliance with this Agreement substantially in the form of the annual report attached hereto as Exhibit C (the "Annual Report") by the later of (i) thirty (30) days after having received a written request from the City or (ii) March 1st. In addition, within thirty (30) days of receiving a written request from the City or the TIRC for additional information necessary to reasonably perform its review pursuant to R.C. 5709.85(D), the Company will provide any information reasonably requested. The Company shall pay an annual fee equal to the greater of one percent (1%) of the dollar value of incentives offered under the Agreement or five hundred dollars; provided however that if the value of the incentives exceeds two hundred and fifty thousand dollars (\$250,000), the fee shall not exceed two thousand five hundred dollars (\$2,500).

(b) Once each calendar year during the term of this Agreement in which a real property tax exemption applies to the Project pursuant to this Agreement, certify in writing to the City that either: (i) the Company holds a megaproject operator certificate that has been issued by the Director of the Department of Development of the State of Ohio ("the "Director") under R.C. 122.17 (a "Megaproject Certificate") and effective as of the immediately preceding January 1, by the earlier of (A) thirty (30) days after the Director issues the Megaproject Certificate to the Company, or (B) December 31st, provided that if the Megaproject Certificate is valid for multiple years or has no expiration date the Company's written certification will be deemed timely if provided by December 31st; or (ii) by December 31st of each calendar year in which a Megaproject Certificate is not available by the due date for the certification described in Subsection 3(b)(i), that neither the Director nor the TCA has notified the Company of any determination that the Project fails to qualify as a "megaproject" as defined in R.C. 122.17(A)(11) as of the date of the Company's certification pursuant to this Section 3(b).

(c) If applicable, provide written notice to the City within thirty (30) days after either the Director or the TCA notifies the Company that (i) the Company is not in compliance with the Tax Credit Agreement, or (ii) the Megaproject Certificate has been modified, suspended or terminated.

4. Real Property Tax Exemption for Project. The City hereby grants a thirty (30) year real property tax exemption pursuant to R.C. 3735.67 for one hundred percent (100%) of the assessed value of each Building constructed at the Project Site, meaning that each Building

constructed at the Project Site is one hundred percent (100%) exempt from real property taxation for years one (1) through thirty (30) of each exemption. For each separately identifiable real property improvement (which may include portions of a Building), the exemption commences the first year such real property improvement would first be taxable were that property not hereby exempted from taxation. Unless subsequently extended by the City or an event of Force Majeure, no exemption will commence after tax year 2035 (i.e., tax lien date January 1, 2035) or extend beyond tax year 2065 (i.e., tax lien date January 1, 2065). Although a tax exemption under this Agreement for any separately identifiable real property improvement lasts for a thirty (30) year exemption period, the real property exemption period for the Project as a whole may last more than thirty (30) years. The exemptions set forth in this Section 4 will apply irrespective of whether the real property is owned by the Company or an Affiliate, or by another entity or other entities in accordance with Section 17 of this Agreement.

5. Application for Exemption. The Company acknowledges that the tax exemption with respect to each real property improvement is subject to the filing of a real property tax exemption application with the Housing Officer designated by the City for the CRA substantially in the form attached hereto as Exhibit D. The City agrees that within thirty (30) days of receipt of the real property tax exemption application, the Housing Officer will verify the facts and circumstances necessary to determine whether the real property improvement is eligible for a tax exemption pursuant to this Agreement. If the Housing Officer determines that the real property improvement is eligible for a tax exemption, he or she will certify the tax exemption to the Shelby County Auditor. If the Housing Officer determines that the real property improvement is not eligible for a tax exemption, he or she will provide written notice of such determination to the Company pursuant to Section 21.

6. Payment of Other Taxes. The Company will pay real property taxes that are not exempted under this Agreement as required by law. If the Company fails to pay such taxes and such failure is not corrected within sixty (60) days of written notice thereof to the Company, this Agreement is rescinded; provided, however, to the extent permitted by law, the Company and the City may in its sole discretion reinstate this Agreement at any time under terms mutually acceptable to the Company and City. Nothing in this Agreement restricts or limits the right of the Company or an Affiliate to contest the valuation of the Project or the Project Site under R.C. 5715.13 and 5715.19 or to contest any other Ohio state or local tax matters. The rescission of this Agreement is the City's sole remedy under this Agreement for the Company's failure to pay real property taxes that are not exempted under this Agreement as required by R.C. 3735.671(B)(3).

7. Payments in Lieu of Taxes.

(a) In consideration of the real property tax exemptions provided by this Agreement, the Company agrees to make annual payments in lieu of taxes (each, a "PILOT") to the City for the term and amount set forth herein, so long as both of the following conditions are satisfied: (i) this Agreement has not been terminated; and (ii) exemptions are applied to the Project in accordance with this Agreement. The PILOTs will be in the amount shown on Exhibit E, subject to any adjustments pursuant to Section 7(b), for the term of 14 years, with the first PILOT due in the calendar year following the first tax year in which an exemption applies to the Project pursuant to Section 4 of this Agreement (denoted as "Year One" in Exhibit E) according to the timeline set forth in Section 7(c).

(b) If the sum of the Company's obligations for any given tax year to pay for real property taxes, service payments in lieu of taxes (as applicable), and PILOTs that relate to the Project Site (the "Total Payments") exceed one hundred percent (100%) of the real property taxes allowable by law to be imposed on the Project Site for that tax year in the absence of any exemption from taxation ("Taxes Otherwise Payable"), then (i) the PILOT for that tax year will be reduced by an amount that results in the Total Payments for that tax year equaling one hundred percent (100%) of Taxes Otherwise Payable (such amount referred to herein as the "Adjustment Amount"), and (ii) the Adjustment Amount will be carried forward and added to the PILOT amount for the following year (the resulting increased PILOT referred to as the "Increased PILOT"). If the Increased PILOT for that year is subject to adjustment under this Section 7(b), the resulting Adjustment Amount will be carried forward and added to the subsequent PILOT as described in clause (ii) of the preceding sentence, provided that all conditions for the PILOT are satisfied, including those set forth in the first sentence of this Section 7(a). Adjustment Amounts, if any, remaining after Year 14 will be carried forward as a PILOT beyond Year 14 pursuant to the calculations and process, and subject to the conditions, set forth in this Section 7(b). For the avoidance of doubt, the sum of all PILOTs (including any Increased PILOTs) due under this Agreement will equal no more than \$46,000,000.

For illustrative purposes only, and not intended as a representation, agreement, or prediction of future occurrences, if the PILOT for Year 10 was capped at \$3,000,000 due to a limitation described in the preceding paragraph, the PILOT for Year 10 would be \$3,000,000 and the Adjustment Amount would be \$333,333, resulting in an Increased PILOT of \$3,666,666 for Year 11. If the Increased PILOT for Year 11 were likewise capped at \$3,100,000, the PILOT for Year 11 would be in the amount of \$3,100,000, resulting in an Adjustment Amount of \$566,666 and an Increased PILOT for Year 12 in the amount of \$3,899,999. If in Year 12 the Total Payments (including the Increased PILOT) do not exceed Taxes Otherwise Payable, the Increased PILOT of \$3,899,999 would not be capped, there would not be an Adjustment Amount, and the PILOT for Year 13 would be the amount set forth in Exhibit E.

(c) Unless otherwise agreed to in writing by the Parties, the Company will make each PILOT to the City no later than May 15 of the calendar year immediately following the tax year in which the real property tax exemption is in effect; provided that, the City provides the Company with an invoice for the applicable PILOT no later than sixty (60) days before that May 15. For example, if the first tax year in which an exemption applies under this Agreement were 2030 (i.e., tax lien date January 1, 2030), the Company, after receipt of an invoice from the City by March 16, 2031, will make the first PILOT to the City no later than May 15, 2031. Invoices will include an accounting for calculation of the PILOT and be provided to the Company consistent with the method for providing notice under Section 21.

(d) The standard method of payment for any PILOT due under this Agreement will be by wire transfer, unless another method is mutually agreed upon in writing between the Parties. For each PILOT that the City receives, the City will provide the Company with a written receipt within thirty (30) calendar days.

(e) The Company will not be responsible or liable for any use, distribution, or failure to use or distribute the proceeds of any PILOT made to the City.

8. Initial Payment. In addition to and separate from the PILOTs, the Company will make a one-time payment to the City in the amount of \$4,000,000 no later than ninety (90) days after the City delivers an invoice to the Company for such amount pursuant to the notice provisions in Section 21. The City may send the invoice at any time after the Effective Date.

9. City Cooperation to Claim and Maintain Exemption. The City will perform such acts as are reasonably necessary or appropriate to approve, effect, claim, reserve, preserve, and maintain the exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

10. Continuation of Exemption under Certain Circumstances. If for any reason the CRA designation expires, the Director of the Ohio Department of Development revokes certification of the CRA, or the City revokes the designation of the CRA, this Agreement will nevertheless continue in effect in accordance with its terms, and: (i) any exemption previously granted under Section 4 of this Agreement for a Building will continue for the number of years specified under this Agreement, and (ii) exemptions yet to be granted but provided for under Section 4 will be granted by the City in accordance with the terms of this Agreement. The preceding sentence applies only to the extent permitted by law and will not apply to circumstances where the Company materially fails to fulfill its obligations under this Agreement beyond all applicable notice and cure periods and the City terminates, suspends, or modifies the exemptions pursuant to Section 12 of this Agreement.

11. Certification as to No Delinquent Taxes. The Company hereby certifies that at the time this Agreement is executed, (i) it does not owe any delinquent property taxes to any taxing authority of the State of Ohio and does not owe delinquent taxes for which it is liable under R.C. Chapters 5735, 5739, 5741, 5743, 5747, or 5753, or, if such delinquent taxes are owed, the Company currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, (ii) it has not filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., and (iii) no such petition has been filed against the Company. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the R.C. governing payment of those taxes.

12. Modification of Exemption for Material Failure. If the Company materially fails to fulfill its obligations under this Agreement and such material failure is not corrected within the periods specified in this Section following the City's delivery to the Company of written notice describing such failure in reasonable detail, then the City may terminate, suspend, or modify the exemptions from taxation granted under this Agreement from the date of the material failure. Except as set forth in the following sentence, for any written notice from the City to the Company describing in reasonable detail the Company's material failure to fulfill its obligations in this Agreement, the Company will have ninety (90) days ("the Cure Period") to correct the material failure from the date of delivery of written notice thereof or, if the material failure is not susceptible to cure within such ninety (90)-day period, the Company will have thirty (30) days to commence curative action from the date of delivery of written notice of the material failure and thereafter exercise reasonable diligence to cure that material failure. For purposes of this Section 12, the failure of the Company to meet any monetary obligations required under Sections 6 or 7 of this Agreement is considered a material failure for which there is a sixty (60)-day Cure Period for the

Company to correct the material failure from the date of delivery of the City's written notice of the material failure. The Parties may extend the timelines set forth in this Section 12 by mutual, written agreement. The City may elect to reinstate any terminated, suspended, or modified exemptions at any time under terms acceptable to the City and as allowed by law. The termination, suspension, or modification of exemptions under this Section 12 is the City's sole remedy for a material breach by the Company under this Agreement. For the avoidance of doubt, the preceding sentence will not limit the City's respective remedies specified in Sections 6, 7, 16, and 22 of this Agreement.

The City may terminate or suspend any tax exemption granted under this Agreement for current and subsequent tax years beginning in any of the years 16 through 30 of that exemption if (i) the Company does not hold a Megaproject Certificate issued under R.C. 122.17 for the current year by the date the certification required under Section 3(b) is due to the City and (ii) the Company does not make the applicable certification under Section 3(b) herein. The City further acknowledges that the City may only act to terminate an exemption under this paragraph if and to the extent that termination is permitted by statute at the time of the City's action. The City may reinstate any exemption for subsequent tax years if the Company obtains a current Megaproject Certificate or makes the certification required under Section 3(b) even if the Company did not hold a Megaproject Certificate or make the certification required under Section 3(b) for a particular year.

13. Force Majeure. Any delay in the performance of any of the duties or obligations of a Party hereunder (the "Delayed Party") will not be considered a breach, default, or otherwise in violation of the terms of this Agreement if the delay in performance arose from a Force Majeure Event and the time required for performance will be extended for a period equal to the period of delay caused by a Force Majeure Event. The Delayed Party will give prompt notice to the other Party of such cause and will take whatever reasonable steps are necessary to relieve the effects of such cause. "Force Majeure Event" means, in respect of 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 a 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; any change in law, order, regulation, or other action of any governing authority; or any other event or occurrence not within the reasonable control of that Party or its affiliates, including insufficient or unavailable utilities for the Project. No such event or occurrence will excuse the payment of any sums due and payable under Sections 6 or 7 of this Agreement on the applicable due date.

14. Approval by the City. The Company and the City acknowledge that this Agreement must be approved by formal actions of the legislative authority of the City as a condition for this Agreement to take effect. This Agreement was approved by Resolution No. 80-25 of the City Council on October 27, 2025, and this Agreement will be effective as of the Effective Date immediately upon its execution.

15. Dispute Resolution. In the event of any dispute, controversy, or claim of any kind or nature arising under or in connection with this Agreement (including disputes as to the creation, validity, or interpretation of this Agreement) (a “Dispute”), then upon the written request of a Party, each of the Parties will appoint a designated senior executive whose task it will be to meet for the purpose of endeavoring to resolve the Dispute. The designated executives will meet as often as the Parties reasonably deem necessary in order to gather and furnish to the other all information with respect to the matter in issue which the Parties believe to be appropriate and germane in connection with its resolution. Such executives will discuss the Dispute and will negotiate in good faith in an effort to resolve the Dispute without the necessity of any formal proceeding relating thereto. The specific format for such discussions will be left to the discretion of the designated executives but may include the preparation of agreed upon statements of fact or written statements of position furnished to the other Party.

16. Revocation for Violation of R.C. 3735.671(C). The exemptions granted pursuant to this Agreement will be revoked if it is determined that the Company, any successor to the Company or any related member (as those terms are defined in R.C. 3735.671(C)) has violated the prohibition against entering into this Agreement under R.C. 3735.671(C), as such division is in effect as of the Effective Date. Revocation under R.C. 3735.671(C) is the City’s sole remedy for any violation of R.C. 3735.671(C).

17. Transfer and Assignment. Except as provided below, no Party may transfer or assign this Agreement or the benefits and obligations thereof without the express prior written approval of the City (if transfer or assignment is requested by the Company) or the Company (if transfer or assignment is requested by the City), which approval will not be unreasonably conditioned, withheld or delayed. The City hereby approves transfer, assignment, or both, of this Agreement, in whole or in part, and the benefits and obligations hereof to Permitted Transferees. “Permitted Transferee” as used herein means: (i) each person or entity which is an assignee or transferee by sale or other means of transfer of all or any part of a Building or the Project Site; (ii) any Affiliate or entity affiliated with any Permitted Transferee described in the preceding clause (i); or (iii) successor entities to the Company or any Permitted Transferee described in the preceding clauses (i) and (ii) in connection with a public offering, consolidation, reorganization, dissolution, acquisition, merger, sale of stock, membership, or partnership interests or of all or substantially all assets or any similar transaction.

18. Counterparts. This Agreement may be executed in two or more counterparts, each of which will be deemed to be an original, but all of which together will constitute one and the same Agreement.

19. Severability; Construction; Headings. If any provision of this Agreement or the application of any such provision to any such person or any circumstance is determined to be invalid, illegal, or unenforceable, then such determination will not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions will remain in full force and effect. If any provision of this Agreement is capable of two constructions one of which would render the provision valid, then such provision will have the meaning which renders it valid. Furthermore, in lieu of any illegal, invalid, or unenforceable provision, there will be added by the mutual consent of the Parties as a part of this Agreement a provision as similar in terms to that illegal, invalid, or unenforceable provision as

may be possible that is and will be legal, valid, and enforceable. The captions and headings in this Agreement are for convenience only and in no way define, limit, prescribe or modify the meaning, scope or intent of any provisions hereof.

20. Validity. The Company and the City covenant and agree that they are prohibited from challenging the validity of this Agreement or the CRA. The Company and the City waive any defects in any proceedings related to the CRA or this Agreement.

21. Notices. Any notices, statements, acknowledgements, consents, approvals, certificates, or requests required to be given on behalf of any party to this Agreement will be made in writing addressed as follows and sent by (i) registered or certified mail, return receipt requested, and will be deemed delivered when the return receipt is signed, refused or unclaimed, or (ii) by nationally recognized overnight delivery courier service, and will be deemed delivered the next business day after acceptance by the courier service with instructions for next-business-day delivery:

If to the City, to:

City of Sidney, Ohio
Sidney City Clerk
201 W. Poplar St.
Sidney, OH 45365

If to the Company, to:

Amazon.com, Inc.
Attention: General Counsel
P.O. Box 81226
Seattle, WA 98108-1226
Contracts-legal@amazon.com

With a courtesy copy, which is not required notice, to:

Amazon.com, Inc.
410 Terry Ave. N
Seattle, WA 98109
Attention: AWS Economic Development
Aws-econ-dev@amazon.com

With a courtesy copy, which is not required notice, to:

Amazon.com, Inc.
Attention: Property Tax
P.O. Box 80416
Seattle, WA 98108-0416

or to any such other addresses as may be specified by any Party, from time to time, by prior written notification.

22. R.C. Section 9.66. The Company affirmatively represents that it does not owe: (i) any delinquent taxes to the State or a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; or (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not. If the Company or an authorized representative of the Company has knowingly made a false statement to the City regarding the covenants in this Section 22 in relation to its application for incentives under this Agreement or fails to provide the information required by R.C. 9.66(B), the Company will be required to return any moneys received by it under this Agreement pursuant to R.C. Section 9.66(C)(2) and the Company will be ineligible for any future economic development assistance from the State, any State agency, or a political subdivision pursuant to R.C. Section 9.66(C)(1). To the extent permitted by Ohio law, repayment of benefits under R.C. 9.66(C)(2) is the City's sole remedy for any violation of R.C. 9.66.

23. Estoppel Certificate. Upon request of the Company, the City will execute and deliver to the Company or any proposed purchaser, mortgagee, or lessee a certificate stating: (a) that the Agreement is in full force and effect, if true; (b) that the Company is not in default under any of the terms, covenants or conditions of the Agreement, or if the Company is in default, specifying any such default; and (c) such other matters as the Company reasonably requests.

24. Entire Agreement; Amendment. This Agreement constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous negotiations, understandings, agreements, inducements, and conditions of any nature whatsoever regarding the subject matter hereof. No amendment, waiver, or discharge of any provision herein will be effective against either Party without the written consent of both Parties.

25. Legal Authority: Binding Effect. The Parties respectively represent and covenant that each is legally empowered to execute, deliver, and perform this Agreement and to enter into and carry out the matters contemplated by this Agreement. The Parties further respectively represent and covenant that this Agreement has, by proper action, been duly authorized, executed and delivered by the Parties. This Agreement will be binding upon and inure to the benefit of the Parties and their respective permitted successors and assigns.

26. 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.

27. Each Party Responsible for its Own Costs. Except as otherwise provided herein, each Party will be responsible for its own costs incurred in performing its obligations under this Agreement.

28. Termination. Unless terminated earlier pursuant to its terms, this Agreement will be in full force and effect until December 31 of the last tax year in which an exemption can be claimed or applied pursuant to Section 4 of this Agreement, after which this Agreement and the obligations of all Parties will terminate; provided, however, that Sections 29 (Governing Law; Venue), Section 30 (Limitation on Liability), and Section 32 (Public Records; Confidentiality) will each survive termination of this Agreement. The Company has the right to terminate this Agreement for any reason or no reason by delivering written notice to the City at least thirty (30) days prior to the desired termination date.

29. Governing Law; Venue. This Agreement will be governed by and construed in accordance with the laws of the State of Ohio. The Parties designate the United States District Court for the Southern District of Ohio, or the Court of Common Pleas of Shelby County, Ohio as the forum where all matters pertaining to this Agreement may be adjudicated, and by the foregoing designation, consent to the jurisdiction and venue of such courts for the purpose of adjudicating all matters pertaining to this Agreement. To the extent permitted by the laws of the State of Ohio and not otherwise specified in this Agreement, this Agreement and all related documents will be construed in accordance with law and any applicable regulations in effect as of the Effective Date. 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.

30. Limitation on Liability. Except as otherwise provided herein or under Ohio law, no officer, agent, or employee of a Party will be subject to any personal liability or accountability by reason of the execution of this Agreement or any other documents related to the transactions contemplated hereby. Such officers, agents, or employees will be deemed to execute such documents in their official capacities only, and not in their individual capacities. This Section 30 will not relieve any such officer, agent, or employee from the performance of any official duty provided by law. In no event will a Party be liable to another Party for any special, incidental, consequential, indirect, punitive, exemplary, reliance or similar damages arising from or in relation to this Agreement, however caused and regardless of theory of liability. The City's sole remedy for material breach under this Agreement is the termination, suspension and/or modification of the CRA exemptions pursuant to Section 12.

31. No Partnership or Joint Venture. Notwithstanding anything herein to the contrary, nothing herein is intended or will be construed in any manner or under any circumstance whatsoever as creating and establishing the relationship of copartners or creating or establishing a joint venture between or among any of the Parties or as designating any Party to the Agreement as the agent or representative of any other Party to the Agreement for any purpose.

32. Public Records; Confidentiality. The City acknowledges and agrees that Ohio's public records laws exempt from disclosure certain types of records, materials and information, including without limitation: tax returns and related information (R.C. Sections 718.13, 5703.21); records confidential under other state or federal law (R.C. Section 149.43(A)(v)); social security numbers (R.C. Section 149.45); trade secrets and economic development project information (R.C. Sections 122.36, 1333.61, et seq); and financial information (R.C. Section 122.75), as such laws and rules may be amended, interpreted by one or more courts, or supplemented from time to time. The City agrees to use reasonable safeguards to maintain the security of all materials,

communications, data and information supplied by the Company in connection with the entering into of this Agreement (the "Confidential Information"), and to maintain confidentiality of the Confidential Information to the extent permitted by Ohio law. The Company acknowledges that portions of the Confidential Information may constitute public records subject to disclosure under Ohio public records laws and agrees that the City may be required to disclose the Confidential Information as required by law, provided that, in the event of a public records request for the Confidential Information and before any required disclosure pursuant to such public records request, the City (a) provides the Company written notice and a copy of such request as soon as reasonably practicable; (b) allows the Company sufficient time (but in any event at least five (5) business days beginning with the date Company receives the notice described in the preceding clause (a)) to respond to the request by either working with the City to reach a mutually agreeable response to the requester or pursue, at its sole cost and expense, legal remedies to stop the City's release of the requested information; (c) discloses only such information as is required under the applicable law; and (d) communicates in good faith with the Company in responding to any such records request. The City agrees that its staff, representatives and agents will exercise reasonable discretion in oral and written communications to provide Confidential Information internally only to those individuals who need the Confidential Information to facilitate the Parties' performance under this Agreement.

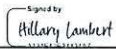
33. Incorporation of Exhibits. All exhibits attached hereto are hereby incorporated into this Agreement and made a part hereof.

34. Development Agreement. The Parties agree that certain public infrastructure improvements will need to be completed to facilitate the development of the Project and the Project Site and that a development agreement (the "Development Agreement") will need to be completed and executed by the Parties to provide for those public infrastructure improvements. The Parties further agree that the provision of real property tax exemptions hereunder will be conditioned upon the prior execution of that Development 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 Development Agreement.


[This Space Intentionally Left Blank – Signature Pages to Follow]

IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement as of the Effective Date.

AMAZON DATA SERVICES, INC.

By:  Hillary Lambert
 Name: Hillary Lambert
 Title: Authorized Signatory
 Date Signed: November 6, 2025

CITY OF SIDNEY, OHIO

By: 
 Name: Jon Crusey
 Title: City Manager
 Date Signed: 11-12-2025

Approved as to form:


 Director of Law

Exhibit A

Description and Depiction of Project Site

The Project Site will be +/- 240 acres acquired or to be acquired by the Company as depicted on the map on the following page.

[See next page for Project Site map.]

Project Site Map



Exhibit B

Agreement Application

(Attached)



COMMUNITY REINVESTMENT AREA APPLICATION

Commercial Property Improvement Projects

PROPOSED AGREEMENT for Community Reinvestment Area Tax Incentives between the CITY OF SIDNEY,
SHELBY COUNTY, OHIO, AND Amazon Data Services, Inc. ("ADS")

(Property Owner)

1. Property/Business Owner

- a) Identity of Property/Business Owner:
(Attach additional pages if multiple enterprise participants.)

Amazon Data Services, Inc. ("ADS")

(Property Owner Name)

()

(Telephone Number)

(Business Owner Name)

John Werkman, Economic Development Mgr.

(Owner Contact Person)

()

(Telephone Number)

410 Terry Ave. N

(Street Address – Main Office)

()

(Fax Number)

Seattle, WA 98109

(City, State, Zip)

(Email Address)

- b) Project Site:

(Site Contact Person)

(Street Address)

()

(Telephone Number)

(City, State, Zip)

See Attached

(Tax Parcel Number(s) from tax bill)

2. Business Details

- a) Nature of commercial activity to be conducted at the site.

Data Center Services

- b) List primary North American Industry Classification System (NAICS) Code: 518120

- c) If a consolidation, what are the components of the consolidation?
(Must itemize the location, assets, and employment positions to be transferred.)

N/A

- d) Form of business organization (corporation, partnership, proprietorship).

Corporation

3. Name of principal owner(s) or officers of the business.

ADS is a wholly-owned subsidiary of Amazon.com, Inc.

4. Employment

- a) Will project involve the relocation of employment positions or assets from one Ohio location to another?

☐ Yes ☒ No

- b) If **yes**, identify the location from which employment positions or assets will be relocated and the new location of the employment positions or assets:

N/A

- c) State the enterprise's current employment level in Ohio (itemized by location for full and part-time and permanent and temporary employees):

949 FTEs

- d) State the enterprise's current employment level for each facility to be affected by the relocation of employment positions or assets:

N/A

- e) What is the projected impact of the relocation, detailing the number and type of employees and/or assets to be relocated?

N/A

5. Does the Property Owner and/or Business Owner owe:

- a) Any delinquent taxes to the State of Ohio or an Ohio political subdivision? ☐ Yes ☒ No
- b) Any moneys to the State or a state agency for the administration or enforcement for any Ohio environmental laws? ☐ Yes ☒ No
- c) Any other moneys to the State, a state agency or an Ohio political subdivision that are past due, whether the amounts owed are being contested in court of law or not? ☐ Yes ☒ No

- d) **If yes to any of the above**, detail each instance including, but not limited to, the location, amounts and/or case identification numbers.
(Attach additional pages if necessary.)

6. Project description

(attach additional pages if necessary):

The new facility in the City of Sidney will be used for the operation of a data center. This investment will bring jobs and convert vacant land into productive use. With its investment, ADS intends to contribute meaningfully as a member of the community.

7. Project Timeline

The project is expected to begin in January, 2026, and is expected to be completed by December, 2030 provided a tax exemption is granted.

8. New Employees

- a) Estimate the number of new employees the property owner will cause to be created at the facility that is the project site. The projected job creation must be itemized by the name of the employer full and part-time and permanent and temporary jobs:

75 FTEs

- b) State the time frame for the projected hiring: 5 years.

- c) State proposed schedule for hiring (itemize by full and part-time employees):

ADS anticipates 25 FTEs will be hired in each of years 2028, 2029 and 2030

9. Payroll

- a) Estimate the amount of annual payroll the additional employees will add: \$6,750,000.00

(New annual payroll must be itemized by full and part-time employees):

- b) Indicate separately the amount of existing annual payroll relating to any job retention claim resulting from the project: \$0.00

10. Facility Investment

Estimate of the amount to be invested to establish, expand, renovate or occupy the facility:

a) Acquisition of buildings	\$
b) Additions/New construction	\$
c) Improvements to existing buildings	\$
d) Machinery and equipment	\$
e) Furniture and fixtures	\$
f) Inventory	\$
Total New Project Investment	\$ 3,000,000,000.00

11. Business' reasons for requesting tax incentives.

ADS is considering multiple locations for the planned investment. The requested real property tax exemption supports investment and costs necessary for data center operation, including infrastructure.

12. Historic District

- a) Is the project located in the Court Square Historic District? ☐ Yes ☒ No
- b) If **yes**, has the project been reviewed and certified by the Downtown Design Review Board? ☐ Yes ☐ No

If not, when will do you anticipate this occurring? _____


Attach a written certificate of approval of the designated Historic District Commission.)

By submission of this application, the Applicant expressly authorizes the City of Sidney to contact the Ohio EPA and other agencies to confirm the accuracy of statements contained within this application, including item #5, and to review applicable confidential records. As part of this application, the Property Owner may also be required to directly request from the Ohio Department of Taxation, or complete a waiver form allowing the Department of Taxation to release specific tax records to the local jurisdiction considering the request. The Applicant further agrees to supply additional information upon request.

The Applicant affirmatively covenants that the information contained in and submitted with this application is complete and correct and is aware of the ORC Sections 9.66(C)(1) and 2921.13(D)(1) penalties for falsification which could result in the forfeiture of all current and future economic development assistance benefits as well as a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.

Name of Property Owner: Amazon Data Services, Inc.

By: Roger Wehner, VP Date: September 13, 2025, 20____
(Type name and title)


(Signature of Property Owner)

* The City of Sidney may require a school donation agreement between the entity receiving the property abatement and Sidney City School District for the duration of the incentive period.

Send Application to:

Barbara Dulworth, AICP
Community Development Director
201 W. Poplar Street
Sidney, Ohio 45365
Phone: (937) 498-8131
Fax: (937) 498-8119
Email: bdulworth@sidneyoh.com

Tax Parcel Numbers

022603126001

022603201001

022603251001

022603251002

022603226001

Exhibit C

Form of Annual Report

(Attached)

Agreement Name:

CRA #:

Agreement #:

1	Name the business(s) party to the CRA Agreement:	
2	Name the Local Governmental Jurisdiction(s) where the project is located: County: City, Municipality, or Township: Local School District:	
3	List the CRA Agreement: a. Execution Date b. Expiration Date c. Amendment date(s) (please list all):	
4	State the baseline total full-time permanent employment of the enterprise at the Project Site prior to the CRA agreement:	
5	Number of full-time permanent jobs committed to create and/or retain within the CRA agreement at the Project Site . a. Retain: b. Create:	
6	State the job creation period end date outlined within the CRA Agreement:	
7	The estimated annual payroll attributed to the new and/or retained employees pursuant to question 5: a. Retain Payroll: b. New Payroll:	
8	The estimated total project investment commitment at the Project Site.	
9	State the tax exemption terms (rates and period (in yrs)) granted to the business under the CRA Agreement:	Rate: Period:
10	State the total permanent full-time employees employed by the enterprise at the Project Site for the following categories: a. As of : 12/31/202X b. New jobs created attributed to the CRA Agreement: c. Jobs retained attributed to the CRA Agreement:	
11	State the total amount of annual payroll at the Project Site as of 12/31/202X:	
12	State the total amount of taxes exempted at the Project Site under agreements:	
13	State the total project investment level achieved as of 12/31/202X:	

Exhibit D

Form of Exemption Application

(Attached)

City of Sidney, Ohio

APPLICATION FOR REAL PROPERTY TAX EXEMPTION

Property Owner/Applicant Information			
Legal Entity Name:			
Federal Tax ID:			
Corp. Address:			
	Street Address		P.O. Box/Suite No.
	City	State	Zip Code
Contact Name:			
Contact Title:			
Contact Phone Number:			
Contact E-mail Address:			

Project Information					
Address of Property:					
	Street Address		P.O. Box/Suite No.		
	City	State	Zip Code		
Parcel ID Number(s):	1.				
	2.				
County:					
Tax Dist. Number:					
School District:					
Investment Type: <i>New Construction or Expansion</i>					
Construction Cost	\$				
Project Square Feet					
Commencement Date					
Completion Date					
Date of Occupancy					

Additional Tenant Information (if applicable)			
Additional Affiliated Entities Operating at the Property:		Entity Name	Federal Tax ID
	1.		
	2.		
	3.		
	4.		

Applicant Acknowledgement

To the best of my knowledge the information provided in this application is true, correct and complete.

Signature _____

Print Name _____

Title _____

Date _____

City Authorization	
Authorizing Resolution No.:	
Approval of City Council:	
Real Property Tax Abatement Term:	
Real Property Tax Abatement Rate:	
Real Property Tax Abatement Commencement Date:	

I certify that the project described herein meets the necessary requirements of the Community Reinvestment Area Program of the City of Sidney, Ohio and qualifies for tax exemption under R.C. 3735.67(D).

By: _____
 [Name]
 CRA Housing Officer

Date: _____

Exhibit E

PILOT Schedule

(Attached)

<u>Year of Exemption</u>	<u>Total PILOT Payment*</u>
1	\$ 3,333,333
2	\$ 3,333,333
3	\$ 3,333,333
4	\$ 3,333,333
5	\$ 3,333,333
6	\$ 3,333,333
7	\$ 3,333,333
8	\$ 3,333,333
9	\$ 3,333,333
10	\$ 3,333,333
11	\$ 3,333,333
12	\$ 3,333,333
13	\$ 3,333,333
14	\$ 2,666,671
Total	\$ 46,000,000

*Amounts shown are subject to adjustment pursuant to Section 7(b) of the CRA Agreement.