AriSEIA
ARIZONA SOLAR ENERGY
INDUSTRIES ASSOCIATION

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Scottsdale, AZ 85251

December 10, 2025

Navajo County
100 East Code Talkers Drive
South Highway 77
Holbrook, AZ 86025

RE: Comments on Navajo County's Analysis of Anticipated Adverse Community Impacts from Renewable Energy Development in Navajo County

Dear Navajo County Board and Staff,

AriSEIA appreciates the opportunity to review the County's recent whitepaper entitled *"Analysis of Anticipated Adverse Community Impacts from Renewable Energy Development in Navajo County."* The renewable energy industry recognizes that responsible development requires collaboration with local governments, transparent information sharing, and proactive mitigation of genuine impacts. However, several assumptions, methodologies, and conclusions within the whitepaper require clarification, correction, or reframing to ensure that resulting policy decisions are grounded in accurate data, reflect renewable specific realities, and appropriately balance local benefits and risks. We offer the following overarching concerns and recommendations.

1. The whitepaper conflates impacts of fossil-fuel boomtowns with renewable energy development.

Much of the document relies on case studies from oil and gas boomtowns, man camps, fracking regions, and resource extraction economies in states such as North Dakota, Pennsylvania, and Texas. These industries produce rapid population surges, volatile economic cycles, and development patterns that are entirely different from modern utility scale solar and wind construction. Renewable projects do not create similar workforce influxes, do not rely on temporary housing compounds, and do not involve heavy industrial activity that contributed to the crime and public health outcomes cited in the whitepaper. There is no analog in renewable development to oilfield man camps, drilling pads, or round the clock extraction cycles. Renewable construction workers also do not generate long term population increases. The whitepaper cites studies documenting sexual assault spikes, domestic violence reports, major crime growth, and large scale evictions in oil shale regions, but these effects should not be projected onto renewable development without evidence showing the same causal mechanisms. For these reasons, AriSEIA recommends that the County remove or clearly distinguish fossil fuel boomtown research from renewable specific planning.

2. The County's cost estimates rely on worst-case assumptions and attribute generalized growth pressures exclusively to renewable developers.

The whitepaper assigns more than $4.1 million in first-year costs and $2.3 million in recurring annual costs to renewable energy development, including expanded court staffing; increased public defense and prosecution resources; broad public-health programs; new housing-subsidy infrastructure; countywide economic-development staffing; comprehensive water modeling; recreation master planning and land inventories; a new revolving loan fund; and substantial additions to code enforcement, building inspection, and emergency management operations. Many of these items represent baseline county responsibilities, long-term planning obligations, or government modernization priorities rather than impacts created by individual renewable projects. AriSEIA fully supports reasonable mitigation measures tied directly to documented project-caused impacts, but the cost categories identified in the whitepaper extend far beyond proportional, legally defensible cost causation. Development Agreements cannot be used to backfill countywide underfunding or to finance unrelated planning activities. It is critical that the County distinguish between baseline governmental needs and actual project-attributable impacts, rely on project-specific impact studies rather than generalized countywide assumptions, and align expectations with the approaches taken by other Arizona counties, none of which resemble the magnitude or scope of the costs proposed here.

3. Assertions about crime, substance use, and public safety strain rely on generalized national datasets, not Navajo County–specific data.

The whitepaper suggests that renewable construction may cause increases in sexual assault, domestic violence, impaired driving arrests, drug related arrests, behavioral health emergencies, overdose risks, and court caseloads. However, no Arizona county with significant renewable development has experienced these impacts. Arizona has constructed more than six gigawatts of utility scale solar and multiple wind facilities in the past decade, and counties such as Maricopa, Pima, La Paz, Cochise, Mohave, and Yuma have not documented public safety or public health crises linked to renewable construction workforces. Before imposing large public safety contributions, the County should provide empirical evidence from Arizona demonstrating a causal link between renewable construction and the anticipated impacts. It is also important to distinguish between temporary traffic related impacts, which can be mitigated, and unsupported assumptions about increases in violent or substance related crime. A mitigation framework must be based on evidence rather than extrapolation from unrelated industries.

4. Housing assumptions are overstated and not tailored to actual project workforce plans.

The whitepaper assumes that every project will bring approximately 250 workers who rent locally, absorbing roughly 11% of the County's available rental stock and doubling impacts when projects overlap. These assumptions do not reflect the substantial variation in workforce size, housing practices, or contractor models across renewable developers. AriSEIA recommends that the County require project-specific housing plans rather than rely on a static estimate of 250 in-county renters for every project regardless of technology, schedule, labor model, or contractor practices.

5. The County's request for a single developer to cover $650,000 annually for law enforcement is disproportionate.

The whitepaper proposes that the first renewable developer entering a Development Agreement contribute $650,000 annually to fund 5 permanent law enforcement positions, while later developers would not be responsible for similar obligations. This approach is unprecedented in Arizona. A.R.S. § 11-1101 requires that development agreements be consistent with the County's Comprehensive Plan and tied to the impacts of the specific development. Conditioning approval on a recurring and long term financial obligation borne by only 1 developer, particularly when that obligation is not directly linked to the proportional impacts of the project, raises significant concerns under § 11-1101 because it exceeds the scope of what a development agreement may lawfully require. The proposal also conflicts with the County's statement that no single developer should bear the full burden of countywide impacts. A proportional and time limited approach is more consistent with statutory requirements and with common practice in Arizona.

6. Renewable energy brings substantial economic benefits not acknowledged in the whitepaper.

The whitepaper characterizes renewable development as a "net drain" on the County, but it does not account for the substantial economic and community benefits these projects generate. Construction wages and local spending provide immediate economic activity. Long-term landowner income supports rural economic stability. Renewable development enhances grid reliability for residents and businesses, supports statewide job creation, and strengthens supply chains. Local contractors benefit from transportation, concrete, materials, and trade opportunities. Transmission upgrades associated with renewable development often provide broader system benefits. Arizona law values renewable generation equipment at 20% of its depreciated cost under A.R.S. § 42-14155. Although this lowers assessed valuation, renewable projects still provide substantial lifetime property tax revenue. Many rural counties also negotiate supplemental payment structures through Development Agreements, which the whitepaper does not address. A balanced, data-driven benefits section would provide a more accurate and complete picture of renewable development's role in supporting county and statewide economic goals. *See attachment A.*

7. Recommendations for a constructive path forward, including limits on fees

AriSEIA offers the following framework:

1. Require project-specific impact analyses rather than generalized countywide projections.
2. Base mitigation on demonstrable, proportionate impacts, not speculative correlations to oil and gas boomtowns.
3. Create a unified, transparent Development Agreement template that:
   • Applies evenly to all developers
   • Focuses on traffic, road impacts, emergency coordination, and construction-period needs
   • Excludes unrelated long-term county planning costs

4. Establish voluntary community-benefit discussions that are negotiated rather than set via prescriptive dollar amounts unsupported by evidence.
5. Ensure that any fee or contribution is one-time, not annual, and set at a reasonable level that does not dissuade renewable development or undermine statewide grid reliability and electric affordability. A recurring annual charge of the magnitude proposed in the whitepaper creates uncertainty, threatens project viability, and conflicts with Arizona's broader economic and energy objectives.
6. Convene a working group with industry, county officials, and local stakeholders to refine methodologies.

AriSEIA stands ready to participate in such a process.

Conclusion

AriSEIA deeply values its partnership with Navajo County and supports reasonable, evidence-based planning for renewable growth. However, the whitepaper's assumptions overstate risks, misapply fossil-fuel impact studies, and attribute broad county underfunding to individual renewable projects. A more tailored, data-driven approach will better support both successful project development and long-term community well-being. We welcome continued dialogue and are available to meet with staff and the Board to refine an equitable, lawful, and mutually beneficial mitigation framework.

Respectfully,

/s/ Autumn T. Johnson
Executive Director
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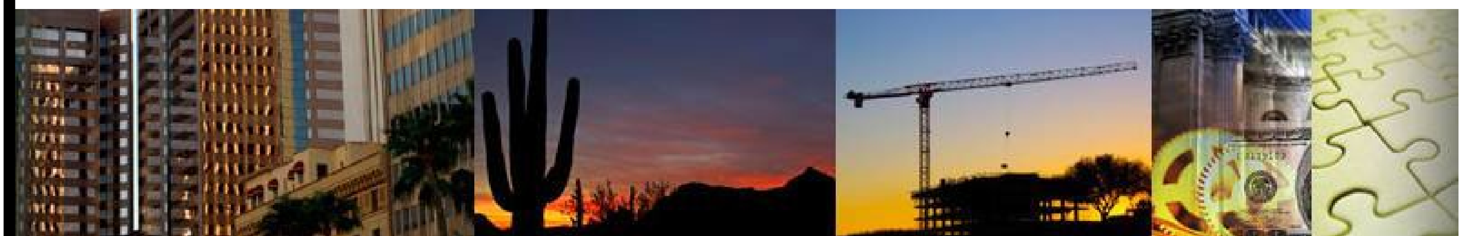
ATTACHMENT A

Navajo County Solar (Example Project)
Economic Impact and Tax Revenue Analysis



Prepared for:

Arizona Solar Energy Industries Association (AriSEIA)

July 2024

Prepared by:

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Table of Contents

Summary of Impacts

There is a common misconception that solar projects do not contribute to the economy nor generate tax revenues for local governments. However, solar projects across all counties in Arizona are subject to personal property taxes on equipment and, thus, generate significant revenue for local taxing jurisdictions as outlined in this report. In addition, solar projects can contribute to increased real property taxes as well as generate use taxes levied on non-exempt equipment for the State (but these additional State taxes are not included in this analysis).

This report estimates the impacts of a typical solar project to be located in Navajo County. This example solar power generating facility would sit on an estimated 1,200 acres and produce up to 200 MW of power and includes the addition of 200 MW (4 hours) of battery storage. A facility of this size is generally in range with recent power purchase contracts announced by Arizona Public Service and Salt River Project, two of the state's largest electric utilities.

The taxable original cost of a project of this size is estimated at $528.0 million. The taxable original cost is subject to personal property tax using a 30-year straight-line depreciation with a 10% floor for solar and 15-year straight-line depreciation with a 10% floor for battery storage. The full cash value of renewable energy equipment is 20% of the depreciated cost of the equipment per ARS 42-14155. This full cash value is subject to Arizona personal property taxes over the life of the project (40 years for the solar facility and 20 years for battery storage).

Impact Summary

During construction, an estimated $682,100 in tax revenues and 285 jobs would be created in the local economy from this example project. In addition, over the life of the project, more than $17.1 million in tax revenue would be generated by personal property tax on equipment. These taxes would directly benefit the county, its special districts (such as county fire, flood and library districts), and local school districts. Furthermore, employees working on the project generate an estimated $840,000 in tax revenues.

In total, this example Navajo County Solar Project would generate an estimated $18.7 million in tax revenues during the life of the project. The total economic output of the project over the life of the project is estimated at $193.5 million.

Navajo County Solar Project Summary Impact

Construction related jobs	285
Taxes generated during construction	$682,100
Personal property tax generated during life of project	
Navajo County and special districts	$6.7 million
Local school districts	$10.4 million
Tax revenues generated by employees	$840,000
Grand total of taxes generated during life of Project	**$18.7 million**
Total economic activity during life of project	**$193.5 million**

Economic Impact and Tax Revenue Analysis

Economic Impacts

- Development would provide an immediate $32.3 million in direct construction impact in the County, generating a direct, indirect and induced total of $43.5 million in total economic impact from construction activity. This investment would create 285 construction and related jobs and $12.6 million in wages over the projected construction schedule.

- Once operating, an estimated $3.8 million in annual economic activity would occur within the County's economy each year.

- All totaled, the example solar project would create over $193.5 million in economic activity within Navajo County during construction and 40 years of operations for solar and 20 years of operations of the battery storage.

Economic Impact Summary Navajo County Solar Project (2024 dollars)			
Construction			
Impact Type	**Jobs**	**Wages**	**Economic Output**
Direct	225	$9,853,000	$32,300,000
Indirect	30	$1,403,000	$5,850,000
Induced	30	$1,349,000	$5,349,000
Total	**285**	**$12,605,000**	**$43,499,000**
Ongoing Annual Operations			
Impact Type	**Annual Jobs**	**Total Wages**	**Economic Output**
Direct	4	$448,000	$2,836,100
Indirect	2	$129,100	$625,000
Induced	2	$76,100	$289,900
Total	**8**	**$653,200**	**$3,751,000**
Total economic output during construction and 40 years of operations:			**$193,539,000**
Source: Elliott D. Pollack & Company; IMPLAN			

Tax Revenues Generated

Construction and operations of the solar project would create significant tax revenue for Navajo County and other entities. While the project would be exempt from prime contracting transaction privilege tax (under ARS 42-5075(b)(7) and ARS 42-5061), there is still substantial value from solar equipment that would increase the personal property revenues for the County. Revenues would also be generated from secondary sources of employee generated revenue.

- Navajo County would receive an estimated $682,100 in cumulative tax revenue from construction related impacts. These impacts are generated by the share of employees that would spend within Navajo County during the construction phase.

Tax Revenues during Construction
Navajo County Solar Project
(2024 dollars)

	Secondary Revenues			
Impact Type	Employee Spending Sales Tax	Resident Property Tax	State Shared Revenues	**Total Revenues**
Direct	$117,300	$420,500	$860	**$538,660**
Indirect	$16,100	$56,100	$120	**$72,320**
Induced	$15,700	$55,300	$110	**$71,110**
Total	**$149,100**	**$531,900**	**$1,100**	**$682,100**

1/ The figures are intended only as a general guideline as to how the taxing jurisdictions could be impacted by the project. The above figures are based on the current economic structure and tax rates of the State of Arizona, county and other taxing jurisdictions.

Source: EDPCo; IMPLAN; ADOR; ATRA

Operations of the example solar project would create tax revenue for the County and local school districts.

- Navajo County property taxes include taxing jurisdictions such as Navajo County the fire district assistant tax, county flood and library, community college district and the special health district. These jurisdictions would receive an average of $168,000 per year in personal property taxes. The school districts would receive an average of $260,600 in tax revenue each year.

- Average annual taxes generated for the County from employees total an estimated $21,000 each year.

In total, the combined annual taxes generated for the County average an estimated $449,600 each year.

Average Annual Tax Revenues Navajo County Solar Project (2024 dollars)	
Average Annual Operating Taxes Generated	
Personal property tax	
County and Special Districts	$168,000
Local School Districts	$260,600
Tax revenues generated by employees	$21,000
Total Operations Related Revenue	**$449,600**

1/ The figures are intended only as a general guideline as to how the county could be impacted by the project. The above figures are based on the current economic structure and tax rates of the State of Arizona and county.

Source: Elliott D. Pollack & Co.; IMPLAN; AZDOR; AriSEA; ATRA

- Over the life of the project, the County and its school districts would receive an estimated $18.7 million in total from construction and ongoing annual tax collections generated by the Navajo Solar Project.

- If the site is located within an incorporated area, the property taxes for that area would be collected in addition to the County and School Districts. The following table also provides the projected taxes for each of those jurisdictions.

Tax Revenues: Life of Project Navajo County Solar Project (2024 dollars)	
Construction related tax revenues	$682,100
Operations Impact	
Personal property tax	
County and Special Districts	$6,721,900
Local School Districts	$10,424,000
Tax revenues generated by employees	$840,000
GRAND TOTAL FISCAL IMPACT	**$18,668,000**
Personal property tax for incorporated areas*	
Holbrook	$933,000
Winslow	$2,759,000

*Collected if the site is located within the respective incorporated area.

1/ The figures are based on a 40-year life and intended as a general guideline as to how the local governments could be impacted by the project. The above figures are based on the current economic structure and tax rates of the State of Arizona and other taxing jurisdictions.

Source: Elliott D. Pollack & Co.; AriSEA; IMPLAN

<u>About Elliott D. Pollack & Company</u>

Elliott D. Pollack & Company has been in business for more than 30 years and is headed by one of Arizona's most noted economists. The firm is known for its expertise in two primary areas – real estate and economics, with its primary practice in the State of Arizona. The firm has been employed by public institutions, state, county, and local governments, private entities, and Native American Communities, in a variety of assignments that include economic impact analyses, real estate market studies, forecasting, and public speaking at events around the State.

Assumptions & Methodology

The typical 1,200-acre solar power generating facility would produce up to 200 MW of power and includes the addition of 200 MW (4 hours) of battery storage. The total value of the example project is estimated at $528.0 million including construction and equipment. A facility of this size is generally in range with recent power purchase contracts announced by Arizona Public Service and Salt River Project, two of the state's largest electric utilities.

Project Assumptions Navajo County Solar Project (2024 dollars)	
Acres	1,200
Solar Facility (MW)	200
Battery Storage - 4 hours (MW)	200
Taxable Original Cost of Equipment*	
Solar Equipment	$207,000,000
Battery Storage Equipment	$321,000,000
Total value of project	$528,000,000

*Taxable Original Cost is subject to personal property tax per the ADOR
Source: AriSEA; Elliott D. Pollack & Company

The following table outlines the weighted average tax rates used in estimating the property tax impacts of the example Navajo County Solar Project. These rates are applied to every $100 of net assessed value. The rates are current as of this report and are used for the entire duration of the project life.

Average Property Tax Rates Navajo County Solar Project	
DISTRICT	**RATE**
Navajo County	0.811
Fire District Assistance Tax	0.100
County Flood	0.247
County Library	0.090
County Public Health	0.226
Northland Junior College	1.754
Local School Districts	5.005
Grand Total	**8.232**
Municipal Property Tax Rates	**RATE**
Holbrook	0.4478
Winslow	1.3245

Source: County Assessor's Office

Economic Impact Methodology

Economic impact analysis examines the economic implications of an activity in terms of output, earnings, and employment. For this study, the analysis focused on the construction impacts as well as the ongoing operations including direct expenditures by the residents.

The different types of economic impacts are known as direct, indirect, and induced, according to the manner in which the impacts are generated. For instance, direct employment consists of permanent jobs held by project employees. Indirect employment is those jobs created by businesses that provide goods and services essential to the operation or construction of the project. These businesses range from manufacturers (who make goods) to wholesalers (who deliver goods) to janitorial firms (who clean the buildings). Finally, the spending of the wages and salaries of direct and indirect employees on items such as food, housing, transportation and medical services creates induced employment in all sectors of the economy, throughout the region. These secondary effects are captured in the analysis conducted in this study.

Multipliers have been developed to estimate the indirect and induced impacts of various direct economic activities. IMPLAN developed the multipliers used in this study and were selected based on the land use type. The multipliers used for this project represent the construction of power and communication as well as electric power generation for ongoing operations.

The construction multipliers specific to Navajo County are used in this study. For the solar generation multiplier, an average of similar economies was used, as the current multiplier set for Navajo County does not exist.

The economic impact is categorized into three types of impacts:

(1) **Employment Impact** – the total wage and salary and self-employed jobs in a region. Jobs include both part time and full-time workers.

(2) **Earnings Impact** – the personal income, earnings or wages, of the direct, indirect and induced employees. Earnings include total wage and salary payments as well as benefits of health and life insurance, retirement payments and any other non-cash compensation.

(3) **Economic Output** – also referred to economic activity, relates to the gross receipts for goods or services generated by the company's operations.

Economic impacts are by their nature regional in character. Such impacts are best illustrated when not assigned to a specific municipality or locality, although clearly the primary impact of job creation would be in the municipality and county where the project is located. Indeed, many communities in the surrounding region would also benefit from the operations of the project.

Fiscal Impact Methodology

Fiscal impact analysis studies the public revenues associated with a particular economic activity. The primary revenue sources of local, county, and state governments (i.e., taxes) are analyzed to determine how an activity may affect the various jurisdictions. This section would evaluate the impact of the project on State, county and local school districts.

The fiscal impact figures cited in this report have been generated from information provided by a variety of sources including the U.S. Bureau of the Census; the U.S. Department of Labor; the Internal Revenue Service; the State of Arizona; the Arizona Tax Research Association; and the U.S. Consumer Expenditure Survey. Elliott D. Pollack & Company has relied upon the estimates of operating revenues outlined in this study.

Fiscal impacts are categorized by type in this study, similar to economic impact analysis. The major sources of revenue generation for governmental entities are calculated based on ongoing operations. Employees would spend part of their salaries on local goods and services and pay taxes on the homes they occupy. This spending would contribute to revenues collected by the State that are ultimately shared with local governments.

The project would be exempt from prime contracting transaction privilege tax (under ARS 42-5075(b)(7) and ARS 42-5061). However, there is still substantial value from solar equipment that would increase the personal property revenues for the County. Revenues would also be generated from secondary sources of employee generated revenue. The following is a description of the applicable revenue sources that would be considered for this analysis.

Primary Taxes Generated by Project

- Personal Property Tax

  Renewable energy projects are centrally assessed by the Arizona Department of Revenue. The total original cost is used to calculate the full cash value. The depreciation schedule is then based on straight-line depreciation over the useful life (currently 30 years capped at 90% of taxable original cost per ARS 42-14155). The full cash value factor for renewable energy is 20% and the assessment ratio of 15% is applied for a total taxable value each year.

Secondary Taxes Generated by Employees

The following tax rates are applied to the spending of direct, indirect and induced employees.

- Transaction Privilege Tax

  The State, counties, and local cities in Arizona charge sales tax on retail goods and utility usage. The sales tax rate for the State is 5.6%. Portions of this tax are redistributed through revenue sharing to counties and cities throughout Arizona based on population. The weighted average tax rate for local governments is 2.7%. Based on data from the U.S. Consumer Expenditure Survey, the projected extent of retail spending and resulting sales tax receipts was calculated.

- Property Tax

  Given that the location of the example project is unknown, the value of the land was not estimated and, thus, real property taxes for the land are not calculated in this report. However, the employees would be subject to residential property tax in Arizona with an assessment ratio of 10%. In order to estimate property taxes, the assessed full cash value of the occupied space along with the projected value of a typical housing unit has been calculated.

- State Shared Revenues

  Each municipality in Arizona receives a portion of State revenues from four different sources - State sales tax (see description above), State income tax, vehicle license tax and highway user tax. The formulas for allocating these revenues are primarily based on population. Counties also share in the revenue sources of the State, with the exception of income tax.

  State Income Tax

  The State of Arizona collects taxes on personal income. The tax rate used in the analysis averages about 1.6% for earnings. These percentages are based on the most recently available income tax data from the State and the projected wage levels of jobs created by the construction and operations impact. This tax is applied to the wages and earnings of direct and indirect employment. Portions of this tax are redistributed through revenue sharing to cities throughout Arizona based on population.

  HURF Taxes

  The State of Arizona collects specific taxes for the Highway User Revenue Fund (HURF). Both the registration fees and the motor vehicle fuel tax (gas tax) are considered in this analysis. The motor vehicle fuel tax is $0.18 per gallon and is calculated based on a vehicle traveling the Arizona statewide average of 12,000 miles per year at 16.6 miles per gallon. Registration fees average $65 per employee in the State of Arizona. These factors are applied to the projected direct and indirect employee count. Portions of these taxes are distributed to cities and counties throughout Arizona based on a formula that includes population and the origin of gasoline sales.

Vehicle License Tax

The vehicle license tax is a personal property tax placed on vehicles at the time of annual registration. This factor is applied to the projected direct, indirect and induced employee count. The average tax used in this analysis is $343 and portions of the total collections are distributed to the Highway User Revenue Fund. The remaining funds are shared between cities and counties in accordance with population-based formulas.

The above tax categories represent the largest sources of revenues that would be generated to the various jurisdictions. The revenue impacts do not include certain revenue sources such as corporate income taxes. All tax collections represented in this analysis are gross collections and do not take into consideration any incentives or development agreements that may occur.

APPENDIX 1: Annual Personal Property Tax Estimates by Jurisdiction

Personal Property Tax Impact from Operations
Navajo County Solar Project
(2024 dollars)

	Construction	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13
Total taxable value	$15,840,000	$14,991,000	$14,142,000	$13,293,000	$12,444,000	$12,423,000	$11,518,800	$10,614,600	$9,710,400	$8,806,200	$9,144,000	$8,157,000	$7,170,000	$6,183,000
Navajo County	$128,526	$121,637	$114,748	$107,859	$100,971	$100,800	$93,464	$86,127	$78,790	$71,454	$74,194	$66,186	$58,177	$50,169
Fire District Assistance Tax	$15,840	$14,991	$14,142	$13,293	$12,444	$12,423	$11,519	$10,615	$9,710	$8,806	$9,144	$8,157	$7,170	$6,183
County Flood	$39,046	$36,953	$34,860	$32,767	$30,674	$30,623	$28,394	$26,165	$23,936	$21,707	$22,540	$20,107	$17,674	$15,241
County Library	$14,288	$13,522	$12,756	$11,990	$11,224	$11,206	$10,390	$9,574	$8,759	$7,943	$8,248	$7,358	$6,467	$5,577
County Public Health	$35,751	$33,835	$31,918	$30,002	$28,086	$28,039	$25,998	$23,957	$21,916	$19,876	$20,638	$18,410	$16,183	$13,955
Northland Junior College	$277,770	$262,882	$247,994	$233,106	$218,218	$217,850	$201,994	$186,138	$170,282	$154,426	$160,349	$143,041	$125,733	$108,425
Navajo County	**$511,220**	**$483,820**	**$456,419**	**$429,018**	**$401,618**	**$400,940**	**$371,758**	**$342,576**	**$313,393**	**$284,211**	**$295,113**	**$263,259**	**$231,405**	**$199,550**
Local School Districts	$792,772	$750,280	$707,789	$665,298	$622,806	$621,755	$576,501	$531,247	$485,993	$440,739	$457,645	$408,247	$358,849	$309,451
Grand Total	**$1,303,992**	**$1,234,100**	**$1,164,208**	**$1,094,316**	**$1,024,424**	**$1,022,695**	**$948,259**	**$873,823**	**$799,386**	**$724,950**	**$752,759**	**$671,506**	**$590,254**	**$509,001**

	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27
Total taxable value	$5,517,000	$6,414,000	$5,986,200	$5,558,400	$5,130,600	$4,730,400	$4,357,800	$1,863,000	$1,656,000	$1,449,000	$1,242,000	$1,035,000	$828,000	$621,000
Navajo County	$44,765	$52,043	$48,572	$45,101	$41,630	$38,382	$35,359	$15,116	$13,437	$11,757	$10,078	$8,398	$6,718	$5,039
Fire District Assistance Tax	$5,517	$6,414	$5,986	$5,558	$5,131	$4,730	$4,358	$1,863	$1,656	$1,449	$1,242	$1,035	$828	$621
County Flood	$13,599	$15,811	$14,756	$13,701	$12,647	$11,660	$10,742	$4,592	$4,082	$3,572	$3,062	$2,551	$2,041	$1,531
County Library	$4,976	$5,785	$5,400	$5,014	$4,628	$4,267	$3,931	$1,680	$1,494	$1,307	$1,120	$934	$747	$560
County Public Health	$12,452	$14,476	$13,511	$12,545	$11,580	$10,677	$9,836	$4,205	$3,738	$3,270	$2,803	$2,336	$1,869	$1,402
Northland Junior College	$96,746	$112,476	$104,974	$97,472	$89,970	$82,952	$76,418	$32,670	$29,040	$25,410	$21,780	$18,150	$14,520	$10,890
Navajo County	**$178,056**	**$207,005**	**$193,199**	**$179,392**	**$165,585**	**$152,669**	**$140,644**	**$60,126**	**$53,446**	**$46,765**	**$40,084**	**$33,404**	**$26,723**	**$20,042**
Local School Districts	$276,119	$321,012	$299,602	$278,191	$256,780	$236,750	$218,102	$93,241	$82,881	$72,521	$62,161	$51,800	$41,440	$31,080
Grand Total	**$454,174**	**$528,018**	**$492,800**	**$457,583**	**$422,365**	**$389,419**	**$358,746**	**$153,367**	**$136,326**	**$119,286**	**$102,245**	**$85,204**	**$68,163**	**$51,122**

	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35	Year 36	Year 37	Year 38	Year 39	Total
Total taxable value	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	$621,000	
Navajo County	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$5,039	$1,690,000
Fire District Assistance Tax	$621	$621	$621	$621	$621	$621	$621	$621	$621	$621	$621	$621	$208,300
County Flood	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$1,531	$513,400
County Library	$560	$560	$560	$560	$560	$560	$560	$560	$560	$560	$560	$560	$187,900
County Public Health	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$1,402	$470,100
Northland Junior College	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$10,890	$3,652,400
Navajo County	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$20,042**	**$6,721,900**
Local School Districts	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	$31,080	**$10,424,000**
Grand Total	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$51,122**	**$17,146,000**

NOTES

1 Depreciation used to value "renewable energy equipment" is based on "straight-line depreciation over the useful life, as adopted by the department" per ARS 42-14155.
2 Depreciation uses a 30 year straight line depreciation for solar and 15 year for battery storage in this analysis as advised by the Arizona Department of Revenue.
3 Through 12/31/40 the full cash value of "renewable energy equipment" is 20% of the depreciated cost of the equipment per ARS 42-14155. This report assumes the statute will be extended to cover the life of the project.
4 The total may not equal the sum of the impacts due to rounding. All dollar figures are in constant dollars. Inflation has not been included in these figures.
5 The figures for the County as a whole are based on the current tax rates and assume the Project would not impact these rates.
6 The forecasts are subject to uncertainty and variation. Accordingly, we do not represent them as results that will be achieved. Changes in rates would alter the findings of this analysis.

Source: Elliott D. Pollack & Company; IMPLAN; Arizona Department of Revenue; Arizona Tax Research Association; AriSEA