

Exhibit 8C

SPRINGTREE RANCH PUD THE PROPOSED AMENDMENT HAS MERIT AND VALUE FOR KITITAS COUNTY OR A SUB-AREA OF THE COUNTY

The Merriam-Webster dictionary defines “merit” as “a good quality or feature that deserves to be praised” and/or “the quality of being good, important, or useful”.

Domestic Water: The Department of Ecology has limited the availability of water in the Upper Kittitas County. The Applicants own an interest in water rights to Big Creek and Little Creek and has established a water bank through the Department of Ecology for Big Creek. Domestic water for this project will be provided by one of these or other available legal water rights. By providing this water the amendment has merit and value for the county as it adds residential uses in an area that can be served by existing senior water rights.

Irrigation Water: At one point in time, within the last 50 years the surrounding properties of the proposed PUD were all actively farmed, grazed, and ranched. As the population grew in the Upper Kittitas County most of this agriculture usage, in the Nelson Siding Road area, including farming, grazing and ranching have changed to 3- and 5-acre home sites. The irrigation sources that supply this property with irrigation allows a large portion of this land to continue to be used for farming, grazing and ranching therefore preserving the rural nature of the property which is one of the Kittitas County Comprehensive plans objectivities.

Additional Equestrian Private Training Facilities: The newly located Washington State Horse Park in western Cle Elum shows there is an increasing need for equestrian facilities. This proposed PUD helps to fill this need.

Conserving Agriculture Lands: This proposed PUD conserves most of the remaining agriculture lands within in the proposed PUD located on Nelson Siding Road. All the above is important and useful for the Upper Kittitas County. This proposed PUD provides three extra units of housing without impacting

domestic or irrigation water sources, conserves agriculture lands, and provides additional recreational lands all of which shows that it has merit for Kittitas County.

The Merriam-Webster dictionary defines “value” as “the amount of money that something is worth” and/or “the price or cost of something”.

Increased taxes: The average property taxes on the property within the proposed Project development property for the 2019 year is about \$5,282.77 per year. The Project, when completed, is estimated to pay annual real estate property tax of about \$16,899.75 (based on 2019 rates of 5 parcels valued at an estimated value of \$600,000 each). This is about 3 times the tax revenue that the property is currently producing for the state and county. This increase in tax revenue shows that the approved and completed PUD will increase tax revenue and has merit and value for the county.

In addition, the private recreation facilities that the proposed PUD will provide will decrease pressure on county parks and recreation facilities. As such this will relieve the county from having to provide recreation opportunities for the segment of the population that resides within the boundaries of the proposed PUD. This decrease in the County’s cost for providing and maintaining recreation facilities and opportunities that the Project is providing shows that the amendment has merit and value for the county.