# TOWN OF ESTILL SPECIAL CALLED COUNCIL MEETING AGENDA

6:00 pm Court Room

- 1. Call Meeting to Order
- 2. Invocation
- 3. Pledge of Allegiance

# **Public Hearing**

Public Hearing on Ordinance #16-2020 to provide for a Local Hospitality Tax on the sales of Prepared Meals and Beverages in Establishments.

- 4. Approval of Ordinance #16-2020 to provide for a Local Hospitality Tax on the sales of Prepared Meals and Beverages in Establishments. Second and Final Reading.
- 5. Approve the Land Lease Agreement with Tree Free Solutions and allow the Town Administrator to execute the same.

Adjourn

In accordance with the Americans with Disabilities Act, persons needing assistance to participate in any of these proceedings should contact the Town Clerk at 803-625-3243 at least 72 hours prior to the meeting.



# Town of Estill Agenda Item - 4

Approval of Ordinance #16-2020 to provide for a Local Hospitality Tax on the sales of Prepared Meals and Beverages in Establishments. Second and Final Reading

**Background:** This Ordinance was passed on First Reading on November 12, 2020. The Public Hearing took place tonight. This is Second and Final Reading.

Attachments: Ordinance and back up.

**Recommendation:** Approval of Ordinance #16-2020 related to establishing a Hospitality Tax. Second and Final Reading.

**Presented by:** Caryn Miller, Town Administrator

# **ORDINANCE NO. 16-2020**

STATE OF SOUTH CAROLINA	)	
	)	AN ORDINANCE TO PROVIDE FOR A LOCAL
COUNTY OF HAMPTON	)	HOSPITALITY TAX ON THE SALES OF
	)	PREPARED MEALS AND BEVERAGES IN
TOWN OF ESTILL	)	ESTABLISHMENTS

WHEREAS, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Hospitality Tax, effective July 1, 1997:

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Town of Estill in Council duly assembled, pursuant to Section 6-1-700, et. seq. of the Code, as follows:

<u>Section 1</u>. There is hereby imposed a Local Hospitality Tax of Two and 00/100 (2.0%) per cent on the gross proceeds of the sale of prepared meals and beverages in establishments within the Town of Estill (hereinafter "vendor"). Payment of the hospitality tax established hereby shall be the liability of the customer.

<u>Section 2</u>. The tax imposed by this ordinance shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the Town until remitted as provided in Section 3 below.

Section 3. Payment of the hospitality tax established herein shall be remitted by the vendor to the Town of Estill on a monthly basis, along with such return or form as may be established by the Town for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance.

Section 4. The failure of any vendor subject to this ordinance to remit to the Town the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

<u>Section 5.</u> There is hereby established a special account to be known as the Local Hospitality Tax Account into which the taxes remitted shall be deposited by the Town and used solely for the purposes provided by law.

<u>Section 6</u>. This ordinance is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 7. This ordinance shall become effective on February 1, 2020.

Council being duly and lawfully assembled.	day of	, 2020 by the Estill Town
Public Hearing:		
First Reading:		
Effective Date:		
Corrin F. Bowers, III, Mayor		
Attest:		
Caryn Miller, Town Administrator		

(Seal)

# The Hampton County Guardian

P.O. Box 625, 306 Lee Avenue, Hampton, SC 29924 Voice (803) 943-4645 • Fax (803) 943-9365 Michael DeWitt, Jr., Managing Editor

# AFFIDAVIT OF PUBLICATION STATE OF SOUTH CAROLINA **COUNTY OF HAMPTON**

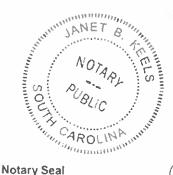
Personally appeared before me, MICHAEL DEWITT, who being duly sworn according to law, deposes and says he/she is employed with The Hampton County Guardian newspaper, published weekly on Thursday, and who further deposes that the Notice, a true copy, is hereto affixed, was published in The Hampton County Guardian on said issue(s) of:

November 19, 2020 Advertising Dates Michael DeWitt For the Publisher, Managing Editor Sworn to before me this 19th day of November 2020

# **PUBLIC NOTICE**

The Town of Estill Council will hold a Public Hearing to consider adopting Ordinance #16-2020

to establish a hospitality tax on prepared meals and beverages within establishments on Wednesday, December 2, 2020, at 6:30 p.m. at the Council Chambers located at 323 MLK Jr. Blvd., Estill, SC.



September 4, 2024

My Commission Expires

# Town of Estill Local Hospitality Tax Guide



Town of Estill

PO Box 415

Estill, South Carolina 29918

(803) 625-3243

www.townofestill.sc.gov

# Local Hospitality Tax Guide

- I. Letter to Business Owners
- II. Local Hospitality Tax Registration Form
- III. Frequently Asked Questions
- IV. Local Hospitality Tax Reporting & Computation Form
- V. Proposed Local Hospitality Tax Ordinance
- VI. List of Items Subject To Tax or Items Excluded From Tax
- VII. Business Change Notification Form
- VIII. Local Hospitality Tax Exemption Form
  - IX. Contact Information

### Town of Estill



# **Finance and Administration Office**

PO Box 415, Estill, SC 29918 Telephone: (803)265-3243 Fax: (803)265-3106

**RE: LOCAL HOSPITALITY TAX** 

Dear Business Owner:

On December 2, 2020 the Town of Estill Council will have a Public Hearing related to an Ordinance establishing a two percent (2%) local hospitality tax on prepared meals and/or beverages. The taxes are imposed on gross proceeds. The ordinance states that all affected businesses shall be responsible for collecting local hospitality taxes beginning February 1, 2020. Should the Ordinance pass on Second Reading on December 2, 2020, you will have approximately 2 months to update your Point of Sales to include the tax.

Enclosed, please find your Town of Estill Local Hospitality Tax Guide. This guide provides helpful information about the local hospitality tax and includes forms that you will need to submit your taxes. The following forms are included for your convenience:

- Local Hospitality Tax Registration Form
- Frequently Asked Questions
- Local Hospitality Tax Exemption Form
- Local Hospitality Tax Reporting and Computation Form

This guide also includes a copy of the Proposed Local Hospitality Tax Ordinance, a List of Items Subject to or Excluded from Tax, a Business Change Notification Form and Contact information.

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign the attached local Hospitality Exemption Form and fax it to (803) 265-3106 or mail it to Finance and Administration Office, PO Box 415, Estill, SC 29918 and we will update our database.

Should you have any questions regarding the Local Hospitality Tax or require further information please feel free to call 803-625-3243 ext. 233 or ext. 226 and we will be glad to assist you.

Sincerely,

Caryn Miller, MPA
Town Administrator



# **HOSPITALITY TAX REGISTRATION FORM**

Is this a new business?\_New\_Existing
Is food your primary business?\_\_\_Yes\_\_\_No

	ss Information
• B	Business Name:
• F	ederal Tax ID #SC Sales & Use Tax #:
• P	Physical Address:
• Ta	ax Map Number:
• M	failing Address:
• 0	ate Business Opened:
• V\	vork Phone:
* A	memanye Phone
• P	rojected Monthly Revenue:
• D	HEC Permit #:Is Business Seasonal:YesNo
Owner I	nformation
• 0	Owner:
• Pa	artnership or Corporate Name (If Different):
• M	lailing Address:
• 0	ontact Number:
• Fa	ax Number.
• E-	-mail Address:
	lity Tax Responsibility
	ame of Person Responsible for Hospitality Tax Payments:
• M	lailing Address:
• Pl	hone:
• E-	-mail Address:
	nt Information at all information on this registration form, including any attachments, is true and accurate.
Signature	e of Applicant:
Printed N	Name of Applicant:
Title of A	Applicant: Date:

Please fax this form to: Finance and Administration Office at (803)625-3106 or Mail to: Finance and Administration Office, PO Box 415, Estill SC 29918

# FREQUENTLY ASKED QUESTIONS

1. What is the Local Hospitality Tax?

A Local Hospitality is a Tax, not to exceed two percent, on the sale of prepared meals and beverages sold in establishments. The tax is authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act". Town of Estill Council has imposed a two percent (2%) Local Hospitality Tax to provide a dedicated source of revenue and an appropriate and efficient means of funding tourist-related programs, services, facilities, infrastructure and capital improvement projects. It is the Council's intent to enhance the Town 's appeal to tourists through further development of the Town as a destination for tourist related activities.

2. What is considered a prepare meal?

A prepared meal is any food and/or beverage, inclusive of alcoholic beverages, beer and wine, prepared or modified by an establishment, which at the time of sale is ready for consumption.

- 3. Who is responsible for collecting and remitting the local Hospitality Tax?
  Restaurants, bar, and lounges, private clubs, hotels and motels, caterers, grocery stores, convenient stores and other food establishments are responsible for collecting this tax from patrons and are required to remit such collections to the local government. Failure to collect taxes does not relieve any business from making the required remittances to the local government.
- 4. How should the tax be remitted?

The Local Hospitality Tax Act requires the taxes be remitted to Town of Estill on a **Monthly** basis.

5. When will the Hospitality Fee/Tax go into effect and when will my first remittance be due?

Town of Estill's two percent (2%) Local Hospitality Tax is effective on March 1, 2021. The deadline for remittance of the first month's collections will be 5:00 p.m. on the 20<sup>th</sup> of April, 2021. For example, all hospitality taxes collected as of March 1, 2021 are due no later than April 20, 2021. The computation form must be submitted every month even if the amount of tax your business collects is zero.

# LOCAL HOSPITALITY TAX REPORTING & COMPUTATION FORM

rear Reporting Period: i	viontnlyQuarterlyAnnually
Month:☐ Jan ☐ Feb ☐Mar ☐Apr ☐May ☐ June [	☐ Jul ☐ Aug ☐Sept ☐ Oct ☐ Nov ☐ Dec
Business Names:	
Mailing Address:	
Hospitality Tax Registration #:	
Computation of Local Hospitality Taxes	Due to Town of Estill:
Gross Sales of Food and/or Beverages	1.
2. Computation of 2% Local Hospitality Tax (Line 1 x .02)	2.
3. Penalty if remitting after the 20 <sup>th</sup> of month (Line 2 x .05*)	3.
TOTAL HOSPITALITY TAXES DUE	\$
Please Note: This return covers the period through the delinquent on the 21 <sup>st</sup> day of the following month.  *PENTALY: A penalty of five percent (5%) applies to armonth unless the 20 <sup>th</sup> falls on a weekend. In this situat	ny remittance postmarked after the 20 <sup>th</sup> of the
NOTICE: PLEASE ATTACH A COPY OF YOUR WITH YOUR REM	
I certify that all information on this form including a	ny documents, is a true and accurate report.
Signature:Prir	nt Name:
Date:	Геlephone #:
Owners Name:	
Owners Address:	
Owners Phone:	_E-mail:
Please briefly categorize your business:	t Food; Ethnic; Subs; Grocery; Pizza; BBQ, Family

PLEASE MAKE CHECKS OR MONEY ORDER PAYABLE TO: TOWN OF ESTILL- LHT, PO Box 415, Estill, SC 29918 Phone: (803)625-3243 Fax: (803)625-3106

# **ORDINANCE NO. 16-2020**

STATE OF SOUTH CAROLINA	)
	) AN ORDINANCE TO PROVIDE FOR A LOCAL
COUNTY OF HAMPTON	) HOSPITALITY TAX ON THE SALES OF
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Section 7. This ordinance shall become effective on February 1, 2020

# Establishment affected by the Local Hospitality Tax:

# Restaurants/Bars/Lounges/Private Clubs/Hotels/Motels/Caterers All food and/or beverages sales including alcoholic beverages

Convenience Stores/Grocery Stores/Other Food Service Establishments All food and/or beverage sales prepared or modified and ready for consumption.

### What items are taxed?

All food and/or beverages sale prepared or modified for immediate consumption. The following are examples of taxable items:

- Produce (Vegetables, Fruit) cut, sliced, cored, etc., or prepared/modified on site (Ex. Vegetable and Fruit trays)
- Meats and cheese cut, sliced, or prepared on site (Ex. Meat and Cheese Trays)
- · Salads made on site
- Sandwiches/subs prepared on site
- Bakery items cooked/bakes on site
- Coffee brewed on site
- Oven ready pizzas (including the sale of individual slices)
- Popcorn made on site
- Food and beverages prepared for catering
- Party platters
- Ice cream prepared on site
- Seafood steamed/cooked on site
- Grilled hamburgers and hot dogs, pizza, nachos, chicken, etc.
- Packaged dinners cooked on site (Thanksgiving Dinner, etc.)
- Fountain drinks, frozen drinks dispensed from a fountain machine, coffee, tea, hot chocolate, cappuccino
- Any food prepared, modified, or cooked on site by an employee or contractor
- Any prepared foods or meals that are subject to South Carolina Sales Tax
- Any served beverage, inclusive of beer, wine, and liquor
- \*This list serves as an example only and is not an all-inclusive list of taxable items.

# What items are exempt from the tax?

- Cold, canned, or bottled drinks
- Consolidating fruit into a basket (Fruit baskets)
- Prepackages items (not prepared or modified on site) consolidated into a larger container to make one package (Gift Basket)
- Repackaged, ready-to-consume meats, cheeses, and deli salads
- Packaged dinners that are not cooked or modified on site
- Items cooked or baked off site without modified on site.
- Ready-to-eat packaged food that a customer re-heats on site (Customer is making food consumable)
- Prepackaged cans, boxes, or jars of food
- Bags of chips, pretzels, nuts, candy or other prepackaged snack food items
- Any alcoholic beverages, including beer and wine that is sold in cans or bottles and is not intended for consumption on the premises.
- \*This list serves as an example only and is not all-inclusive list of exempt taxable items.



# BUSINESS CHANGE NOTIFICATION FORM Please complete the applicable information in PRINT and sign below.

Current Business (DBA):
Name:
Hospitality Tax Registration #:
Business Sold:
New Owners:
BUSINESS PERMANETLY CLOSED:
Date of Sale:      Date of Olerande
Date of Closure:
New Owners:
Phone Number:  Add to the second
Address:
CHANGE OF BUSINESS LOCATION ONLY:
Date of Change:  New Location Address:
New Location Address:
OTHER BUSINESS CHANGES:
Date of Change:
New Corporation – Name:
Phone # or E-mail Address:
New Contact Person:
Change in Mailing Address:
Change in Business Name Only – New Name:
The information below is required. Please sign and return.
Signature:
Printed Name:Title:
Date:Phone #:

Please fax this form to: Finance and Administration Office at (803)625-3106 or Mail to: Finance and Administration Office, PO Box 415, Estill SC 29918



# LOCAL HOSPITALITY TAX EXEMPTION FORM

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign below and fax this form to (803) 265-3106.
Business Name:
Physical Address:
Telephone Number:
· · · · · · · · · · · · · · · · · · ·
I certify that the above referenced establishment within the Town of Estill does not have for sale prepared meals and/or beverages intended for immediate consumption.
Signature:
Name/Title of Person Completing Form:
Date:
Telephone Number:

Please fax this form to: Finance and Administration Office at (803)625-3106 or Mail to: Finance and Administration Office, PO Box 415, Estill SC 29918

# **CONTACT INFORMATION**

Town of Estill
Town Administrator
Attn: Caryn Miller
PO Box 415
Estill, SC 29918

Telephone: (803) 625-3243 Ext. 226

Fax: (803) 265-3106

cmiller323townofestill@gmail.com

Clerk/Treasurer Attn: Edna O'Banner PO Box 415 Estill, SC 29918

Telephone: (803) 625-3243 Ext. 233

Fax: (803) 265-3106

em.obanner323e@gmail.com

Please visit our website at: www.townofestill.sc.gov



Town of Estill
PO Box 415
Estill, South Carolina 29918



# Town of Estill Agenda Item - 5

Approve the Land Lease Agreement with Tree Free Solutions and allow the Town Administrator to execute the same.

**Background:** At the November 12, 2020, Council asked the Town Attorney and Town Administrator to come back with some changes to lease. The changes to lease consist of:

- 1. A two (2) year lease starting in 2019 as should have been done and extending for periods of two (2) additional years should both parties agree.
- 2. The lease contains language related to conforming with all EPA and SC DHEC regulations for the sprayfields.
- 3. A ten (10) foot parameter shall be maintained from any spray head.
- 4. The parties agree that performance of the obligations of this Agreement is made within boundaries of Hampton County and that venue of any litigation between the parties shall exclusively lie in the Court of Common Pleas of Hampton County.

Attachments: Lease and map

**Recommendation:** Approval of the Land Lease Agreement with Tree Free Solutions and allow the Town Administrator to execute the same

**Presented by:** Caryn Miller, Town Administrator

### LAND LEASE AGREEMENT

This Lease Agreement ("Lease") is entered into and effective November 1, 2019 ("Effective Date") by and between Town of Estill, referred to as Lessor and TreeFree Biomass Solutions, Inc., a Washington corporation, referred to as Lessee, concerning the real property located on Spray field RD, Estill, SC and further identified on Exhibit A and referred to herein as the ("Property.")

The following terms of the Lease are set forth below:

- 1. **Property.** Lessor leases to Lessee, and Lessee leases from Lessor, the Property, to have and to hold for the term of this Lease, subject to the terms, covenants and conditions of this Lease.
- 2. Term. The term of the Lease shall be for the term of two (2) years, commencing on the Effective Date and shall and end on October 31, 2021. This Lease shall automatically renew for additional two (2) year terms unless written notice of termination is given by either party to the other at least sixty (60) days prior to expiration of the Lease.

### 3. Use.

- 3.1. Permitted Use. The purpose of this Lease is to permit the Lessee to use the Property exclusively for agricultural purposes, row-crop farming and for no other purpose without the prior written consent of the Lessor.
- 3.2. Compliance with Laws. Lessee shall, at Lessee's sole expense, promptly comply with all applicable laws, ordinances, rules, regulations, orders, conditional use or other permits, variances, covenants, conditions, restrictions, easements, and other legal requirements during the term or any part of the term hereof, relating in any manner to the Property or the occupation and use by Lessee of the Property.
- 3.3. Prohibitions. Lessee is prohibited from erecting or permitting to be erected any structure or building or to incur any expense to the Lessor for such purpose. Lessee is also not to permit, encourage or invite other persons to use any part or all of this property for any purposes or activity not directly related to its use for agricultural production.
- 4. Rent. The Property (16 acres+/-) will be leased at the rate equal to \$ 150.00 per Acre per year. Rent shall be payable to the Lessor in advance and thereafter on the anniversary of this Lease. Lessee promises to pay to Lessor in advance, without demand, deduction or set-off at such address as Lessor may specify from time to time by written notice delivered in accordance herewith.

### 5. Party Obligations.

# 5.1. Obligations Of Lessee

- 5.1.1.To conduct good agricultural practices with regards to the property herein demised with particular respect to the required nutrients for the soil.
- 5.1.2. To cultivate the farm faithfully, and in a timely, thorough and businesslike manner.
- 5.1.3.To preserve established water coaches or ditches and to refrain from an operation that would injure them.
- 5.1.4. To keep the farmstead neat and orderly.

- 5.1.5. To prevent all necessary waste or loss or damage to the property of the Lessor.
- 5.1.6.To prevent vegetation from growing not closer than 10 feet from any spray head and to construct sufficient rows around spray heads so as to allow Lessor to have access to and maintain spray heads.
- 5.1.7.To practice fire prevention, follow safety rules and abide by restriction in Lessor's insurance contract.
- 5.1.8.To conduct its agricultural practices in conformity with all US EPA and SC DHEC regulations as may be applicable to waste water treatment so as not to bring penalties upon Lessor.

# 5.2. Obligations Of Lessor

- 5.2.1.To inform the Lessee at the times this Lease of any conditions that will limit the contemplated uses found in this Lease.
- 5.2.2.Lessor covenants that Lessee on the performance of the terms and conditions of this Lease shall and may peaceably and quietly have, hold and enjoy the premises for the term aforesaid.
- **5.3. Mutual Obligations.** Neither party hereto shall pledge the credit of the other party hereto for any purpose whatsoever without the consent of the other party. Neither party shall be responsible for the debts or liabilities incurred or for damages caused by the other party.
- 6. Lessor's Right of Entry. The Lessor reserves the right of himself, his agents, employees or assigns to enter upon said premises at any reasonable time for viewing same, for working or making repairs or improvements thereon, for developing mineral resources provided in the following paragraph, or after constructive notice has been given that the Lease may not be extended, for plowing after severance of crops for seeding, or for applying fertilizer and doing other field work.
- 7. Mineral Rights. Nothing in this lease shall confer upon the Lessee any right to mineral underlying said land, but the same are hereby reserved by the Lessor together with the full right enter upon said premises and to bore, search and excavate for same, to work and remove same and to deposit excavated rubbish, and with full liberty to pass said premises with vehicle and lie down and work any railroad track or tracks, tanks, pipelines, and structures as may be necessary or convenient for the above purpose.
- 8. Indemnity: Lessee will indemnify and save Lessor harmless from and against any and all claims, actions, damage, liability, and expense in connection with loss of fire, personal injury and /or damage to property arising from or out personal of any occurrence in, upon or at the leased premises, to the occupancy or use by Lessee of the leased premises or any part thereof, or occasioned wholly or in apart by any act or omission of Lessee, Lessee's agents, contractors, employees, servants, Lessees or concessionaires. This obligation to indemnify shall include, but not be limited to, any penal action that may be imposed upon Lessor by Lessee's breach of Paragraph 5.1.8. In case Lessor shall, without fault on Lessor's part, be made a party to any litigation commenced by or against Lessee, the Lessee shall protect and hold Lessor harmless and shall pay all cost, expenses and reasonable attorney's fees incurred or paid by Lessor in connection with such litigation. Lessee shall also pay all cost, expenses and reasonable attorney's fees that may be incurred or paid by Lessor, in enforcing the covenants and agreements in this Lease.

# 9. Miscellaneous Provisions.

- 9.1. Governing law and venue. This Lease shall be governed by internal laws of the State of South Carolina, without reference to its choice of law rules. The parties agree that performance of the obligations of this Agreement is made within boundaries of Hampton County and that venue of any litigation between the parties shall exclusively lie in the Court of Common Pleas of Hampton County.
- **9.2.** Severability. If any provision of this lease is held to be unenforceable, that provision will be reformed to an enforceable provision that comes as close as possible to the intent expressed by the Parties, and the enforceability of the rest of the Agreement will not be affected.
- **9.3.** Limited Relationship. This Lease does not create or imply a joint venture, partnership or any other formal business relationship that entails responsibility by one for the obligations of the other. Neither party shall have the authority to bind the other.
- **9.4.** Successors/Assigns. Subject to the limitations set forth in this Lease, this Lease shall inure to the benefit of and be binding upon the Parties and their respective successors and assigns, by operation of law or otherwise, except as provided by mutual written agreement otherwise.
- **9.5.** Nonwaiver. Any failure by either party to enforce the other party's strict performance of any provision of this Lease will not constitute a waiver of the right to subsequently enforce that provision or any other provision of this Lease.
- **9.6. Entire Agreement.** This is the entire agreement.
- 9.7. Amendment. This Lease may be amended only by mutual written consent of the parties.
- **9.8.** Notices. All notices and other communications required or authorized under this Lease shall be given in writing and delivered **both** by email and by any one of the following methods: personal delivery; registered mail, or fax. Notices under this section shall be deemed effective one business day after an email *and* five business days after depositing certified mail with USPS. Parties are responsible for keeping each other informed of any changes to the following contact information

To the Lessor:	Town of Estill 323 Martin L. King Jr. Blvd South Estill, South Carolina 29918 Facsimile: (803) 625-3106 Email:
To the Lessee:	TreeFree Biomass Solutions, Inc. 10400 NE 4th St #500, Bellevue, WA 98004 Facsimile: () Email: david@treefreesolutions.com

LESSOR AND LESSEE ACKNOWLEDGE THAT THEY HAVE CAREFULLY READ AND REVIEWED THIS LEASE AND EACH TERM AND PROVISION CONTAINED HEREIN AND, BY EXECUTION OF THIS LEASE, SHOW THEIR INFORMED AND VOLUNTARY CONSENT THERETO. THE PARTIES HEREBY AGREE THAT, AT THE TIME THIS LEASE IS EXECUTED, THE TERMS OF THIS LEASE ARE COMMERCIALLY REASONABLE AND EFFECTUATE THE INTENT AND PURPOSE OF LESSOR AND LESSEE WITH RESPECT TO THE PROPERTY. LESSEE ACKNOWLEDGES THAT IT HAS BEEN GIVEN THE OPPORTUNITY TO HAVE THIS LEASE REVIEWED BY ITS LEGAL COUNSEL PRIOR TO ITS EXECUTION.

LESSOR: Town of Estill	LESSEE: TreeFree Biomass Solutions, Inc.,
By:	By:
Date:	Date:
Agreed and Acknowledged by:	
Witness:	
******	
By:	
Date:	
Witness:	
Name and the second sec	
Ву:	<del></del>

STATE OF	SS.
I certify that I know or have appeared before me, and said person	we satisfactory evidence that Caryn Miller is the person who acknowledged that they signed this instrument, on oath stated the instrument and acknowledged it to be the free and voluntary urposes stated therein.
Dated	·
(Use this space for notarial stamp/seal)	Name:NOTARY PUBLIC, State of My appointment expires
STATE OF) COUNTY OF )	SS.
person who appeared before me, an	• •
(Use this space for notarial stamp/seal)	Name:NOTARY PUBLIC, State of My appointment expires

# **EXHIBIT A**

[Attached Description of Property]



. 4