



**Tulsa Metropolitan Area
Planning Commission**

**Staff Report: Project Anthem Economic Development
TID Project Plan**

Hearing Date: March 6, 2024

Prepared by: Jeremy Baner

jbaner@cityoftulsa.org

918-596-7646

Item

Adopt a resolution of the Tulsa Metropolitan Area Planning Commission determining that the Project Anthem Economic Development **TID** Project Plan **is** in conformance with the Tulsa Comprehensive Plan and recommend its **approval** to the City of Tulsa.

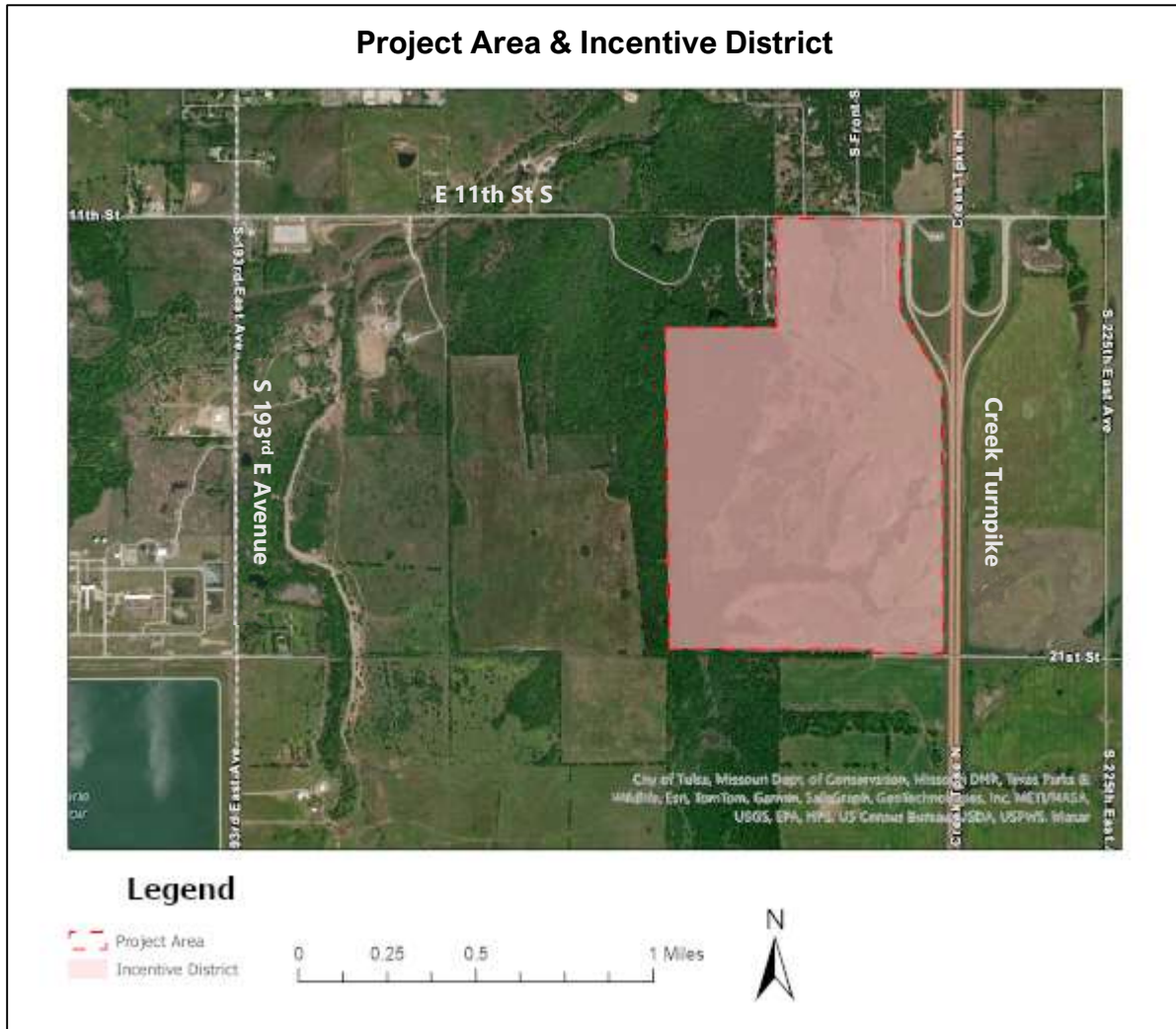
Background

The Oklahoma Constitution authorizes special financing tools to assist with the development or redevelopment of areas determined by a city, town, or county to be unproductive, undeveloped, underdeveloped, or blighted. The Local Development Act provides those tools and guidelines limiting their use to areas where investment, development, and economic growth are difficult but possible if the Act is used.

One of the Act's tools is **Tax Incentive District (TID)**, which allows a city, town, or county to provide tax exemptions applicable to a portion of the ad valorem taxes and ad valorem special assessments imposed from taxing entities maintaining jurisdiction over the proposed Incentive District. The City is designated and authorized as the principle public entity to carry out and administer the provisions of this Project Plan and to exercise all powers necessary or appropriate thereto as provided in Section 854 of the Act. The Incentive District will be assigned a number and an official designation when it becomes effective by action of the Tulsa City Council within 10 years of the adoption of a Project Plan, as required by Section 856(B)(2) of the Act.

The Project Anthem Project Plan is a TID. The Project Area and Incentive District boundary can be generally described as the area located between East 11th Street and southern boundary of Section 8, Township 19 North, Range 15 East of the Indian Meridian, and immediately west of the Creek Turnpike.

Map of Incentive District and Project Area



Objectives

The Principle Objectives of the Project and Tax Incentive District are to make possible Project Anthem Economic Development **TID** Project and support other public initiatives of the City. The tax exemptions to be provided within the Incentive District will be used to support the following objectives:

- A. To facilitate the development of Project Anthem.
- B. To support public education and public-school districts impacted by the development in the Project Area.
- C. To support other governmental entities and services organizations dependent on ad valorem revenues for regular operations.
- D. To repurpose and activate vacant and underutilized property.
- E. To enhance the tax base and make possible investment, development, and economic growth that would otherwise be difficult without the Project Plan and the provision of tax exemptions.

To achieve these objectives, the Project's Principle Actions will consist primarily of the following:

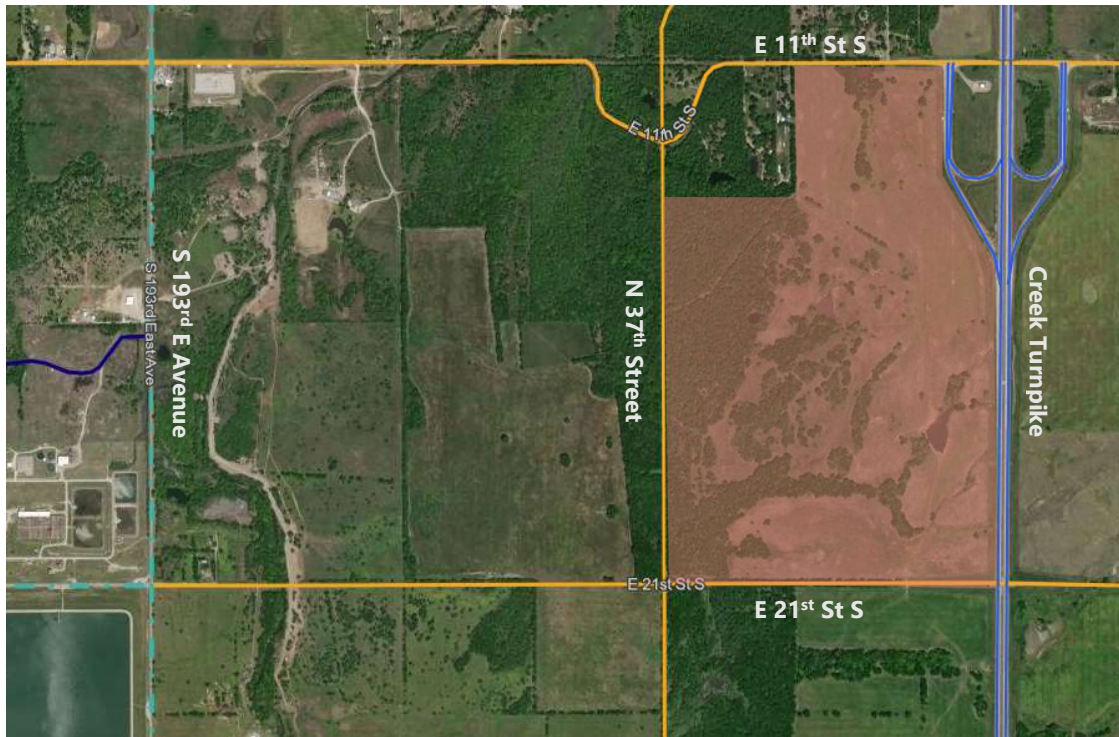
- A. Project planning, design, and approval.
- B. Leveraging the development of Project Anthem pursuant to a development agreement with the Tulsa Authority for Economic Opportunity, a public trust ("Authority"), and the City.
- C. Maintaining of a portion of the ad valorem taxes outside of the tax exemption granted pursuant to this Project Plan to ensure they continue to be received by impacted taxing jurisdictions within the Incentive District.

Review of the Project Plan for Conformance with the Tulsa Comprehensive Plan

Prior to submittal to City Council, TMAPC is asked to review the Project Plan and adopt a resolution stating that the plan is in conformance with the adopted Tulsa Comprehensive Plan. Staff analysis will focus on four aspects of the *Tulsa Comprehensive Plan*: the Major Street and Highway Plan; GO Plan; Land Use Map; and Comprehensive Plan Priorities.

A. Major Street and Highway Plan

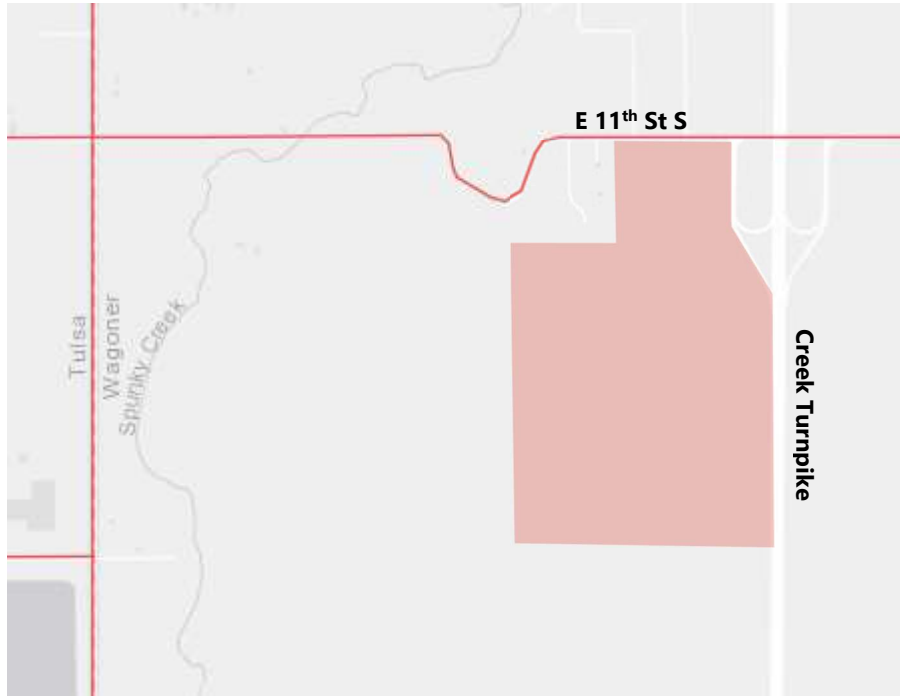
The Major Street and Highway Plan (MSHP) classifies E 11th Street S as a Secondary Arterial. The Creek Turnpike is classified as a Freeway. Both the segment of E 21st Street that will connect the area to the Creek Turnpike and S 193rd East Avenue, and N 37th Street are also classified as Secondary Arterials on the MSHP, but their roadways have not been implemented.



B. GO Plan

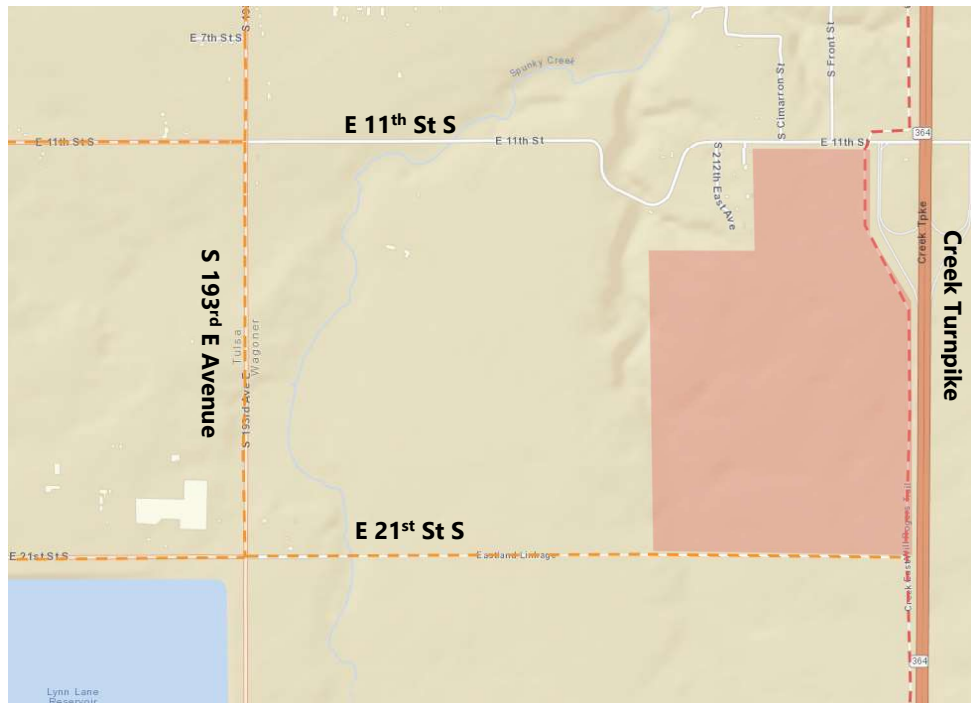
a. Sidewalk Gaps

The GO Plan identifies the segment of E 11th Street S in the Project Plan Area as a Priority 5 group for sidewalk gap implementation. Sidewalk gaps are also identified along S 193rd East Avenue, west of the Project Plan Area.



b. Bicycle Facilities

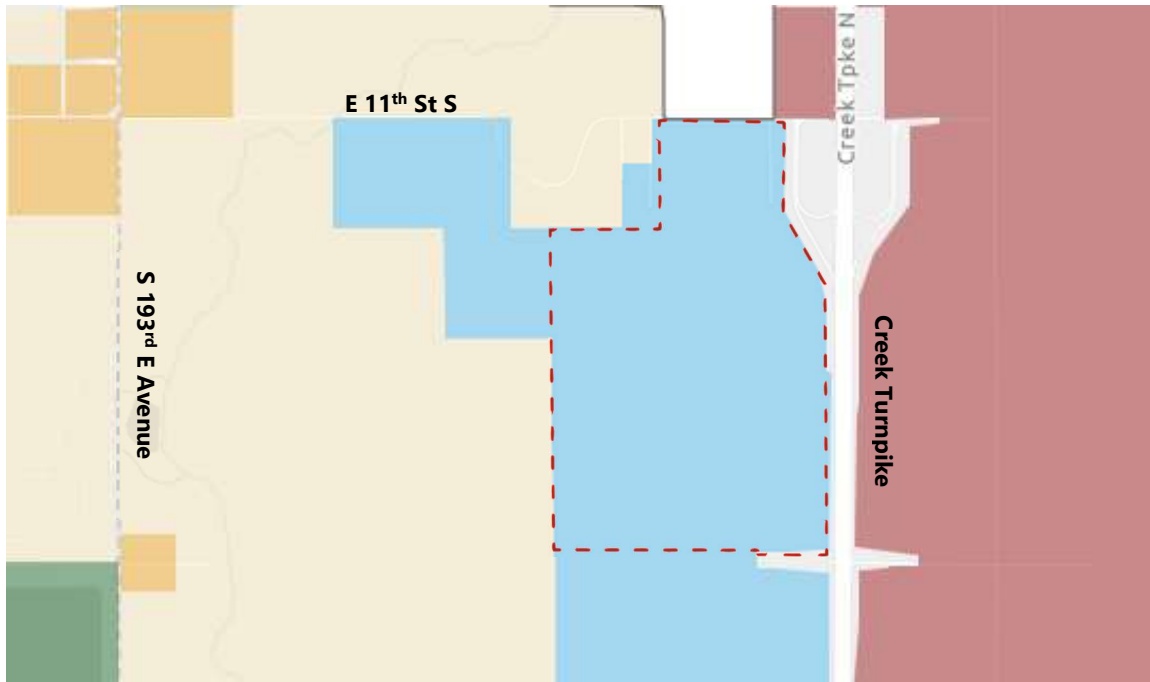
There are two proposed bicycle facilities adjacent to the Project Plan Area. Creek East/Will Rogers Trail is recommended as a Shared Use Path along Creek Turnpike. E 21st St S from S 193rd East Ave to Creek East/Will Rogers Trail, marked as the "Eastland Linkage", has been classified as a Secondary Arterial in the MSHP and is recommended as a Signed Route.



C. Comprehensive Plan

a. Land Use Designations

The Project Plan Area is designated as Employment (shown below in blue). The land surrounding the Project Plan Area is designated as Neighborhood (shown in light yellow) on the west; Employment (shown in blue) on the south; and the northeast and west portions are designated Regional Center (In red).



These land use designations are described in the *Tulsa Comprehensive Plan*:

- Neighborhoods are mostly residential uses, which includes detached, missing middle, and multi-dwelling unit housing types. Churches, schools, and other low-intensity uses that support residents' daily needs are often acceptable, particularly for properties abutting Multiple Use, Local Center, or Regional Center land use areas. Multi-dwelling unit housing that takes access off an arterial is considered Multiple Use, Local Center, or Regional Center. If a multi-dwelling unit housing property takes access from a lower-order street separated from the arterial, then it would be considered Neighborhood.
- Regional Centers are defined by existing regional trip generators, in contrast to Local Centers. These centers should be the most connected land use pockets outside of downtown for public transit access and high-capacity arterial streets. New regional trip generators should be permitted in the area with special consideration given to transportation access and circulation. Regional trip generators include universities, malls, large medical campuses, casinos, big-box shopping centers, and very large churches.
- Employment is intended to accommodate offices, warehousing and storage, manufacturing and assembly, and industrial processes. The Industrial Site Suitability map corresponds to the Employment land use designation and indicates where uses that are potentially incompatible with sensitive land uses are best suited to locate. This directs industrial uses to particular areas of the city while discouraging industrial in close proximity to Neighborhood areas.

D. Comprehensive Plan Priorities

The *Tulsa Comprehensive Plan* contains multiple priorities, goals, and policies to promote economic development in order to attract investment, enhance the tax base, stimulate economic growth, and improve the quality of life in and around the City. Following are portions of the Comprehensive Plan (not all

encompassing) that align with the objectives of the Project Anthem Economic Development Project Plan and the supporting Incentive District that can be implemented through the benefits of the Project Plan.

a. Future Land Use

- LU 3 - Economic development is facilitated at the neighborhood, city, and regional scales.
 - LU 3.2 - Focus regional investments along major transportation corridors, including highways and public transit routes.
 - LU 3.2.1 - Direct the majority of employment growth and change to areas of the city with access to major transportation infrastructure, such as highways, railroads, public transportation, the airport, and Tulsa Ports.
- LU 6.3 - Coordinate with surrounding municipalities and counties to ensure consistent land use planning and development requirements along highways.
 - LU 6.3.2 - In general, reserve highway-adjacent properties for nonresidential uses to maximize economic potential and reduce negative health outcomes associated with sensitive uses in proximity to highway particulate matter and ground-level ozone.

b. Economic Development

- ED 1 - Economic growth and development contribute to a prosperous and diverse economy capable of providing access to economic opportunity for all Tulsans.
 - ED 1.4 - Diversify the local economy by proactively targeting businesses and industries that are not currently located in Tulsa.
 - ED 1.5 - Ensure public investment initiatives support targeted industry clusters and promote the development and growth of new industry clusters.
 - ED 1.5.1 - Leverage local, state, and federal incentive programs to promote the creation and expansion of businesses in target industry clusters.
- ED 2.3 - Maintain and promote access to economic development and revitalization tools, including tax-increment financing (TIF), business improvement districts, the Economic Infrastructure Fund, the Downtown Revolving Loan Fund, and the Property Assessed Clean Energy program.
- ED 5 - An adequate and appropriate supply of employment land is maintained to meet local industrial and commercial needs.
 - ED 5.3.3 - Work to attract innovative aeronautical industries to locate in Tulsa.
 - ED 5.4 - Establish economic development plans for rail, highway, and turnpike corridors.
 - ED 5.4.1 - Prioritize commercial, retail, and industrial uses along highways to capitalize on the high level of transportation access and to mitigate against the negative health impacts of sensitive land uses being exposed to highway pollution.

Staff Recommendation

The Objectives and Principle Actions in the Project Plan and supporting Incentive District **are** consistent with the Major Street & Highway Plan, GO Plan, Land Use designations, and Comprehensive Plan Priorities. Staff recommends **approval** of the Project Anthem TID Project Plan, finding it to be **in conformance** with the Tulsa Comprehensive Plan.

Attachment

- Project Anthem Project Plan

Adopted _____, 2024



**PROJECT ANTHEM
ECONOMIC DEVELOPMENT PROJECT PLAN
AND SUPPORTING INCENTIVE DISTRICT,
CITY OF TULSA**

PREPARED BY:



THE CITY OF TULSA, OKLAHOMA

WITH THE ASSISTANCE OF:

**CENTER FOR ECONOMIC DEVELOPMENT LAW
301 North Harvey, Suite 200
Oklahoma City, Oklahoma 73102
(405) 232-4606
econlaw@econlaw.com**

DRAFT 01-22-24

PROJECT ANTHEM

ECONOMIC DEVELOPMENT PROJECT PLAN

I. INTRODUCTION

The Project Anthem Economic Development Project Plan is a project plan as defined under the Oklahoma Local Development Act, 62 O.S. § 850, *et seq.* (“Act”), and is referred to here as the “Project Plan.” The project is being undertaken by the City of Tulsa, Oklahoma (“City”) in order to develop approximately 340 acres of land in the eastern-most portion of the City’s corporate boundaries, and to achieve the City’s development objectives, improve the quality of life for its citizens, stimulate private investment, and enhance the tax base. At the heart of this project is the development of a data center meeting U.S. Industry Number 518210 of the North American Industry Classification System (NAICS) Manual, 2017 revision, known as “Project Anthem.” The central component of the Project Plan is the support of this major private development.

This Project Plan is a critical element in fostering public-private partnerships to create the type of development that the City seeks under its Tulsa Regional Advanced Mobility (“TRAM”) project, an advanced mobility industry cluster throughout east Tulsa and surrounding areas focused on advancing aerial mobility, advanced batteries, and electrification of ground mobility and ancillary development supporting such industries, but can achieve only by means of the financing tools available under the Act. The Project Plan is a financing tool necessary for the successful implementation of the City’s economic development objectives. An incentive district provides the tax exemptions necessary to stimulate the development of Project Anthem. The tax exemptions to be provided will be applicable to a portion of the ad valorem taxes and ad valorem special assessments imposed on Project Anthem from taxing entities maintaining jurisdiction over the proposed Incentive District, tentatively described as Incentive District “A,” City of Tulsa (“Incentive District A”), until it becomes effective and is commenced as described in Sections II and VI of this Project Plan.

II. BOUNDARIES OF PROJECT AREA AND INCENTIVE DISTRICT

The Project Area is the area in which the activities described in this Project Plan will take place. The Incentive District is the area from which the tax exemptions described in this Project Plan will be applicable. The Incentive District is coextensive and congruous with the Project Area boundaries. The Project Area and Incentive District boundaries are generally located between East 11th Street and southern boundary of Section 8, Township 19 North, Range 15 East of the Indian Meridian, and immediately west of the Creek Turnpike.

The Project Area and Incentive District boundaries are depicted on Exhibit A. The Project Area and Incentive District legal description is set forth on Exhibit B.

The Incentive District will be assigned a number and an official designation when it becomes effective by action of the Tulsa City Council within 10 years of the adoption of this Project Plan, as required by Section 856(B)(2) of the Act.

III. ELIGIBILITY OF PROJECT AREA

The Project Area is a reinvestment area, as defined by the Act. Public improvements are required to serve as a catalyst for expanding employment, to attract investment, and to preserve and enhance the tax base. Investment, development, and economic growth in the area are difficult, but possible if the provisions of the Act are used. The Project Area is unproductive, undeveloped, underdeveloped, or blighted within the meaning of Article 10, § 6C of the Oklahoma Constitution, and suffers from conditions inhibiting development.

IV. OBJECTIVES

The purpose of the Project Plan and Incentive District is to make possible Project Anthem and support other public initiatives of the City. The tax exemptions to be provided within the Incentive District will be used to support the following objectives:

- A. To facilitate the development of Project Anthem.
- B. To support public education and public school districts impacted by the development in the Project Area.
- C. To support other governmental entities and services organizations dependent on ad valorem revenues for regular operations.
- D. To repurpose and activate vacant and underutilized property.
- E. To enhance the tax base and make possible investment, development, and economic growth that would otherwise be difficult without the Project Plan and the provision of tax exemptions.

V. STATEMENT OF PRINCIPAL ACTIONS

Implementation actions for the project, including all necessary, appropriate and supportive steps, will consist principally of the following:

- A. Project planning, design and approval.
- B. Leveraging the development of Project Anthem pursuant to a development agreement with the Tulsa Authority for Economic Opportunity, a public trust (“Authority”), and the City.
- C. Maintaining of a portion of the ad valorem taxes outside of the tax exemption granted pursuant to this Project Plan to ensure they continue to be received by impacted taxing jurisdictions within the Incentive District.

VI. ESTABLISHMENT OF INCENTIVE DISTRICT

A. This Project Plan establishes the Incentive District, an ad valorem incentive district. The Incentive District shall commence as of the date determined by the Tulsa City Council in accordance with Section 856(B)(2) of the Act.

B. The ad valorem incentive within the Incentive District shall be an exemption of 85% of the ad valorem taxes and ad valorem special assessments levied against new real and personal property investments made by Project Anthem by the following taxing entities: (1) City of Tulsa, (2) Wagoner County; (3) Catoosa Public Schools (Independent School District No. 2 of Rogers County); (4) Tulsa Technology Centers (School District No. 18 of Tulsa County); (5) Wagoner County Health Department; and (6) Rolling Hills Fire District (Rolling Hills Fire Protection District No. 1). Each of these taxing entities have previously consented to the inclusion of their levies in the incentive described above by executing an agreement with the City.

C. The incentive described in paragraph "B." above shall be applicable to new real and personal property investments made by Project Anthem within the Incentive District for a period not to exceed twenty-five (25) fiscal years from the commencement date of the Incentive District, as provided by law, due to Project Anthem meeting the definition of U.S. Industry Number 518210 of the North American Industry Classification System (NAICS) Manual, 2017 revision.

VII. PROJECT AND INCENTIVE DISTRICT AUTHORIZATIONS

A. The City is designated and authorized as the principal public entity to carry out and administer the provisions of this Project Plan and to exercise all powers necessary or appropriate thereto as provided in Section 854 of the Act.

B. The Authority is authorized and designated to carry out implementation actions for the project, including all necessary, appropriate, and supportive steps pursuant to one or more agreements with developers to provide the tax exemption described in Article VI above consistent with the provisions of such agreements and this Project Plan. The Authority is also authorized to assist in carrying out this Project Plan and to exercise all powers necessary or appropriate thereto pursuant to Section 854 of the Act, except for approval of this Project Plan and those powers enumerated in paragraphs 1, 2, 3, 4, 7, 13 and 16 of Section 854.

C. The Executive Director of the Authority or another designee of the Executive Director shall be the person in charge of implementation of the Project Plan in accordance with the provisions, authorizations, and respective delegations of responsibilities contained in this Project Plan.

VIII. BUDGET OF ESTIMATED PROJECT COSTS

A. No Project Costs are anticipated to be funded by this Project Plan. Any Project Costs will be financed by private developers at no cost to the City, the Authority, or other public entities.

B. In the event additional public costs become necessary or appropriate to implement this Project Plan, the City or Authority may approve such costs at any time, subject to availability of funding and subject to constitutional and statutory restrictions.

IX. FINANCING PLAN AND AUTHORIZATIONS

A. Financing Plan and Authorizations. Any authorized public costs will be funded by the private development within the Incentive District unless separately approved and authorized by the City or Authority pursuant to relevant law, as provided in Section VIII.B. above.

B. Financial Reports and Audits. The activities undertaken by the City or the Authority pursuant to this Project Plan shall be accounted for and reported by the appropriate and necessary annual fiscal year audits and reports.

C. Other Necessary and Supporting Costs. The City and the Authority are authorized to apply for and obtain grants from other sources for any public costs incurred or to be incurred in connection with Project Anthem and the construction of improvements related thereto.

X. PRIVATE AND PUBLIC INVESTMENTS EXPECTED FOR THE PROJECT, AND ASSOCIATED FINANCIAL IMPACTS

A. Projected Public and Private Investment. The total estimated private investment is expected to be approximately \$800,000,000 over the course of the Incentive District's effective life. No public investment is anticipated or projected for Project Anthem.

B. Projected Public Revenues. The estimated increase in tax revenue is the 15% portion of the ad valorem taxes and special assessments not included in the tax exemption to be provided in the Incentive District. That 15% of ad valorem revenues from real property is estimated to be approximately \$728,000 per year at the outset of Project Anthem's operational period, and the revenues from personal property within the Incentive District is estimated to range between \$1,000,000 and \$320,000 annually based on depreciation and a 5-year reinvestment schedule. Total ad valorem revenues estimated that could be generated over the twenty-five (25) year lifespan of the Incentive District are just over \$36,000,000.

C. Economic Impacts and Impacts on Business Activities. Project Anthem will have a modest economic impact and impacts on business activities within the Project Area and the greater Tulsa community, region, and state, primarily due to the relatively low number of permanent employees anticipated. However, the impact on affected taxing jurisdictions will be overwhelmingly positive for the same reason. Project Anthem is anticipated to employ 50 people, with an average employee annual wage of \$63,000. This represents slightly more than \$3,000,000 in total annual payroll for completely new employment to the State and region. In addition to employment, an IMPLAN analysis of Project Anthem's economic effects indicates better economic impacts than its low direct employment-related impacts would suggest—up to \$50,000,000 in annual directly and indirectly generated economic activity will be spurred by Project Anthem's operations. This new economic activity will produce positive economic

impacts in east Tulsa and will help spur additional interest in TRAM-related economic development efforts.

ECONOMIC IMPACTS: IMPLAN ANALYSIS

Impact Type	Employment	Labor Income	Total Value Added	Output
Direct Effect	50	\$ 3,157,710	\$ 5,901,323	\$ 25,492,496
Indirect Effect	116	\$ 6,034,716	\$ 9,014,409	\$ 18,012,275
Induced Effect	40	\$ 1,981,397	\$ 3,629,148	\$ 6,729,574
Total Effect	206	\$ 11,173,824	\$ 18,544,880	\$ 50,234,345

The \$50,000,000 in new economic activity does not account for the construction impacts, which on their own are significant, given the amount of investment involved. An additional \$3.3 billion in new generated economic activity will be generated from the three-year construction period for Project Anthem, based on estimated construction costs of \$800,000,000.

CONSTRUCTION PERIOD IMPACTS: IMPLAN ANALYSIS

Impact Type	Employment	Labor Income	Total Value Added	Output
Direct Effect	3,393	\$ 185,187,927	\$ 188,087,582	\$ 391,559,621
Indirect Effect	625	\$ 41,222,601	\$ 67,449,762	\$ 147,437,095
Induced Effect	989	\$ 48,491,084	\$ 88,832,316	\$ 164,710,586
Total Effect	5,007	\$ 274,901,612	\$ 344,369,659	\$ 703,707,302

D. Financial Impacts on Taxing Jurisdictions.

1. Catoosa Public Schools.

Catoosa Public Schools may experience a small amount of growth in enrollment as a result of the Project Anthem’s employment and the ancillary economic impacts from the Project. However, the negative financial impacts of this enrollment growth will be mitigated by receipt of 15% of the ad valorem taxes generated by Project Anthem. The goal of such revenue sharing will be to offset any increasing costs due to increased enrollment. Catoosa Public Schools should see approximately \$371,000 to \$627,000 in non-sinking fund revenues annually (depending on depreciation rates and reinvestment schedules for business personal property) during the life of the Incentive District, and upon termination of the Incentive District, an increase in non-sinking fund revenue of approximately \$3,800,000 annually (not accounting for State School Aid revenue offsets).

2. Wagoner County.

Wagoner County may experience a small amount of population growth from Project Anthem's employees moving to the area. Wagoner County should see approximately \$93,000 to \$158,000 in non-sinking fund revenues annually (depending on depreciation rates and reinvestment schedules for business personal property) during the life of the Incentive District. Upon termination of the Incentive District, projections estimate that Wagoner County will experience an increase of approximately \$950,000 in ad valorem revenue annually from Project Anthem.

3. Wagoner County Health Department.

There may be a miniscule demand for services from the Wagoner County Health Department anticipated to result from Project Anthem. The Wagoner County Health Department should see approximately \$23,000 to \$39,000 in non-sinking fund revenues annually (depending on depreciation rates and reinvestment schedules for business personal property) during the life of the Incentive District. Once the Incentive District terminates, the Health Department should anticipate receiving approximately \$239,000 in ad valorem revenue per year from Project investments.

4. Tulsa Technology Center.

Tulsa Technology Center will experience a modest demand for increased services as a result of Project Anthem. The economic impact from Project Anthem, may also present myriad opportunities for complimentary job training programs (including, but not limited to construction and engineering-related trades) and employment opportunities for graduates. Tulsa Technology Center should see approximately \$119,000 to \$202,000 in non-sinking fund revenues annually (depending on depreciation rates and reinvestment schedules for business personal property) during the life of the Incentive District, and approximately \$1,225,000 upon the termination of the Incentive District.

5. Rolling Hills Fire Protection District.

Project Anthem likely has no negative impacts on the Rolling Hills Fire Protection District. Project Anthem will lie with the City of Tulsa Fire Department's service area, so any of Rolling Hills Fire Protection District's special assessments can or will be used elsewhere. Rolling Hills Fire Protection District should also anticipate receiving approximately \$63,000 to \$107,000 in ad valorem special assessment revenue annually (depending on depreciation rates and reinvestment schedules for business personal property) from Project Anthem during the life of the Incentive District, and approximately \$649,000 annually upon the termination of the Incentive District.

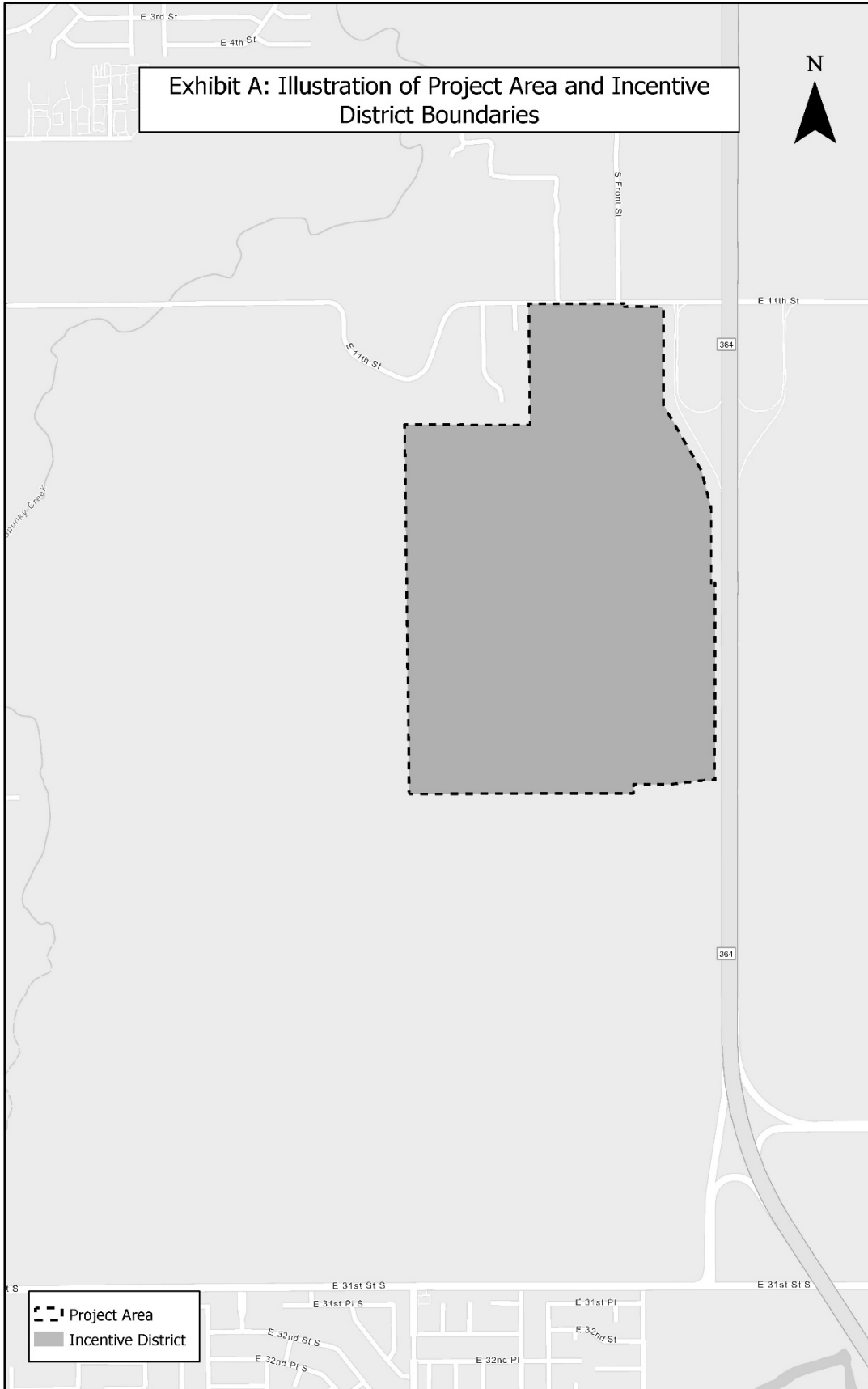
6. City of Tulsa.

Project Anthem likely has the largest impacts on the City of Tulsa, which will become responsible for maintenance of all new public infrastructure and improvements anticipated to be constructed by Project Anthem, in addition to providing police, fire, and general municipal services to serve Project Anthem.

XII. LAND USE

Existing uses and conditions of, and proposed improvements to, the real property in the Incentive District are shown on the attached Exhibit C. No changes to the Tulsa Comprehensive Plan are necessary to accommodate Project Anthem.

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**EXHIBIT B:
PROJECT AREA AND INCENTIVE DISTRICT LEGAL DESCRIPTION**

The Project Area and Incentive District share the same legal description:

A TRACT OF LAND LOCATED IN SECTION 8, TOWNSHIP 19 NORTH, RANGE 15 EAST OF THE INDIAN BASE AND MERIDIAN, WAGONER COUNTY, STATE OF OKLAHOMA, ACCORDING TO THE UNITED STATES GOVERNMENT SURVEY THEREOF, SAID TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 8; THENCE ON THE WEST LINE OF SAID SECTION 8 FOR THE FOLLOWING TWO (2) DESCRIBED COURSES: (1) ON AN ASSUMED BEARING OF N01°35'51"W, 2640.24 FEET TO THE WEST QUARTER CORNER OF SAID SECTION 8; (2) N01°36'38"W, 1320.45 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER; THENCE ON THE SOUTH LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER N88°59'14"E, 1319.08 FEET TO THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER; THENCE ON THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHWEST QUARTER N01°34'23"W, 1320.26 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 8; THENCE ON SAID NORTH LINE OF THE NORTHWEST QUARTER OF SECTION 8 N89°00'04"E, 1066.01 FEET TO THE WEST RIGHT-OF-WAY LINE OF CREEK TURNPIKE; THENCE ON SAID WEST RIGHT-OF-WAY LINE OF CREEK TURNPIKE FOR THE FOLLOWING FOURTEEN (14) DESCRIBED COURSES: (1) S01°00'00"E, 85.34 FEET; (2) N88°58'26"E, 254.82 FEET; (3) N88°58'26"E, 133.21 FEET; (4) S45°58'59"E, 42.41 FEET; (5) S01°03'02"E, 1028.62 FEET; (6) S31°03'21"E, 810.01 FEET; (7) S15°26'06"E, 419.15 FEET; (8) S00°58'35"E, 799.95 FEET; (9) N88°05'44"E, 40.00 FEET; (10) S00°58'34"E, 2115.51 FEET; (11) S89°07'16"W, 113.07 FEET; (12) S82°06'35"W, 375.14 FEET; (13) S89°00'11"W, 384.60 FEET; (14) S00°37'49"E, 70.37 FEET TO A POINT ON THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 8; THENCE ON SAID SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 8 S88°59'43"W, 2427.60 FEET TO THE POINT OF BEGINNING.

