

RESOLUTION NO. _____

SOUTHEAST ALABAMA COMMUNITY PARTNERS, INC.
BROWNFIELD REDEVELOPMENT PROJECT

This Resolution is made this 3 day of February, 2026 by the City of Dothan Commission (the Granting Authority),

to grant a tax abatement to Southeast Alabama Community Partners, Inc. (the Company).

WHEREAS, the Company has announced plans for a (check one):

new project or major addition to their existing facility (the Project), located within the jurisdiction of the Granting Authority; and

WHEREAS, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9C-1 through 9C-8 et seq., *Code of Alabama 1975*) (the Act) the Company has requested from the Granting Authority an Abatement of (check all that apply):

all state and local noneducational property taxes,

all city and county construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or

all mortgage and recording taxes; and

WHEREAS, the Company has requested that the abatement of state and local noneducational property taxes (if applicable) be extended for a period of 20 years, in accordance with the Act; and

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications (copy attached) filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and

WHEREAS, the construction of the project will involve a capital investment of \$ 2,135,000; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and to perform and observe the agreements and covenants on its part contained in the Tax Abatement Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company that it has power under the constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out the provisions of the Tax Abatement Agreement;

NOW THEREFORE, be it resolved by the Granting Authority as follows:

Section 1. Approval is hereby given to the application of the Company and abatement is hereby granted of (check all that apply):

all state and local noneducational property taxes,

- all city and county construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or
- all mortgage and recording taxes

as the same may apply to the fullest extent permitted by the Act. The period of abatement for the noneducational property taxes (if applicable) shall extend for a period of 20 years measured as provided in Section 40-9C-1 through 9C-8 of the Brownfield Abatement Act.

Section 2. The governing body of the Granting Authority is authorized to enter into an abatement agreement with the Company to provide for the abatement granted in Section 1.

Section 3. A certified copy of this resolution, with the application and abatement agreement, shall be forwarded to the Company to deliver to the appropriate local taxing authorities (if applicable) and to the Alabama Department of Revenue in accordance with the Act.

Section 4. The governing body of the Granting Authority is authorized to take any and all actions necessary or desirable to accomplish the purpose of the foregoing of this resolution.

Section 5. The governing body of the granting authority authorizes the Chairman to take any and all actions necessary or desirable to sign future amendments to the agreement related to the increase of investment or changes to the project time schedule.

This resolution was passed and approved on the 3rd day of February, 2026.

ATTEST:

City Clerk

Mayor

Associate Commissioner District 1

Associate Commissioner District 2

Associate Commissioner District 3

Associate Commissioner District 4

Associate Commissioner District 5

Associate Commissioner District 6

BOARD OF CITY COMMISSIONERS

Tax Abatement Agreement

This Abatement Agreement is made and entered into as of this 3rd day of February, 2026, by and between the City of Dothan Commission (the Granting Authority), and Southeast Alabama Community Players, Inc. (the Company), its successors and assigns.

WHEREAS, the Company has applied and received notification from the Alabama Department of Environmental Management and been accepted into the Volunteer Cleanup Program (VCP) and qualifies as a Alabama Brownfield Tax Abatement project under Section 40-9C-1 through 40-9C-8, **Code of Alabama 1975**, as amended; and

WHEREAS, the Company has announced plans for a (check one):

new project or major addition to their existing facility (the Project), located within the jurisdiction of the Granting Authority;

WHEREAS, the Project is estimated to be completed by the 30th day of May, 2027; and

WHEREAS the Project will be located in the County of Houston (check only one)

inside the city limits of Dothan.

inside the police jurisdiction of _____.

outside the city limits and police jurisdiction of the City of; and

WHEREAS, pursuant to Section 40-9C-1 through 40-9C-8, **Code of Alabama 1975** (the Act), the Company has requested from the Granting Authority an Abatement of: (check all that apply)

all state and local non-educational property taxes,

all city and county construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or

all mortgage and recording taxes with respect to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the public authority, county, or municipal government;

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and

WHEREAS, at its meeting held on the 3rd day of February, 2026 (the Meeting), the Granting Authority approved the Company's application for abatement of (check all that apply):

all state and local noneducational property taxes;

XX all city and county construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education; and/or

XX all mortgage and recording taxes with respect to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the public authority, county, or municipal government;

WHEREAS, the Project will consist of a qualifying activity under the Brownfield Tax Abatement program, which is composed of all real and/or related personal property to be acquired, constructed, and installed thereon, as described in Attachment One hereto; and

WHEREAS, the qualifying activity for which the abatement is applied shall be (check whichever is applicable):

XX owned by the entity applying for the abatement,

leased from a public authority, county, or municipal government; and

WHEREAS, in the event the qualifying business activity is leased from a public authority, county, or municipal government, the lessee shall be treated as the owner of such property for federal income tax purposes; and

WHEREAS, it shall be indicated whether the Granting Authority intends to issue bonds in connection with the private use industrial development property herein described, and, if so intends, shall attach a copy of the inducement agreement; and

WHEREAS, for the purposes of abatement of all noneducational property taxes (if applicable), it has been determined that no portion of the Project has been placed in service or operation by the Company or by a related party, as defined in 26 U.S.C. §267, with respect to the Company prior to the Effective Date of this Agreement; and

WHEREAS, for the purposes of the abatement of construction related transaction taxes (if applicable), no portion of the Project which has been requested for abatement has been purchased prior to the Effective Date of this Agreement; and

WHEREAS, if the Project is a major addition to an existing facility, the request for abatement of all state and local noneducational property taxes (if applicable) and/or construction related transaction taxes (if applicable) does not include any capitalized repairs, rebuilds, maintenance, replacement equipment, or costs associated with the renovating or remodeling of existing facilities of industrial development property previously placed in service by the Company; and

WHEREAS, if the Project is a major addition to an existing facility the addition equals the lesser of (i) thirty (30) percent of the original cost of the industrial development property, or (ii) \$2,000,000; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and perform and observe the agreements and covenants on its part contained in this Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company (a) that it has power under that constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out the provisions of this Agreement, (b) that the execution of this Agreement on its behalf has been duly authorized by resolution adopted by the governing body of the Granting Authority;

NOW, THEREFORE, the Granting Authority and the company, in consideration of the mutual promises and benefits specified herein, hereby agree as follows:

In accordance with the Act, the Granting Authority hereby grants to the Company an abatement from

liability for the following taxes as permitted by the Act (check all that apply):

XX a) Noneducational Property Taxes: all state and local noneducational property taxes that are not required to be used for educational purposes or for capital improvements for education for 20 years,

XX (b) City and County Construction Related Transaction Taxes: the transaction taxes imposed by Chapter 23 of Title 40 **Code of Alabama 1975** on the tangible personal property and taxable services to be incorporated into the Project, the cost of which may be added to the capital account with respect to the Project, except for those local construction related transaction taxes levied for educational purposes or for capital improvements for education; and/or

XX (c) Mortgage and Recording Taxes: all taxes imposed by Chapter 22 of Title 40 **Code of Alabama 1975** relating to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the Granting Authority with respect to the Project.

2. An estimate of the amount of tax abated pursuant to this Agreement is set forth below. The Granting Authority and the Company hereby acknowledge that this estimate reflects the amount of tax abated for the period stated, under current law, and that the actual abatement for such taxes may be for a greater or lesser amount depending upon the actual amount of such taxes levied during the abatement periods stated. (Check all that apply):

XX (a) Noneducational property taxes are expected to be approximately \$4,966 per year and the maximum period for such abatement shall be valid for a period of 20 years, beginning the initial date bonds are issued to finance project.

XX (b) City and County Construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, are expected to be approximately \$77,400 and such abatement shall not extend beyond the date the Project is placed in service.

XX (c) Mortgage and recording taxes are expected to be \$500.

3. The Company hereby makes the following good faith projections:

(a) Amount to be invested in the Project: \$2,135,000;

b) Number of individuals to be employed initially at the Project and in each of the succeeding three years: Initially 2 Year 1 2 Year 2 2 Year 3 3;

(c) Annual payroll initially at the Project and in each of the succeeding three years: Initially \$ 160,000 Year 1 \$ 160,000 Year 2 \$ 160,000 Year 3 \$ 180,000;

4. The Company shall file with the Alabama Department of Revenue within 90 days after the date of the Meeting a copy of this agreement as required by Section 40-9C-1 through 40-9C-8 of the Act.

GENERALLY

5. Compliance. If the Company fails to comply with any provision in this Agreement or if any of the material statements contained herein or in Attachment Two (*Note: This attachment shall include the application for abatement*), are determined to have been misrepresented whether intentionally, negligently, or otherwise, the Granting Authority shall terminate this Agreement and take such equitable action available to it as if this Agreement had never existed. If it is determined that certain items, which are identified on the application form for abatement of taxes, are not in compliance with the Act or governing regulations, these items may be subject to taxation for all local and state taxing authorities.

6. Binding Agreement. Each party to this Agreement hereby represents and warrants that the person executing this Agreement on behalf of the party is authorized to do so and that this Agreement shall be binding and enforceable when duly executed and delivered by each party. This Agreement shall be binding upon and



ALABAMA DEPARTMENT OF REVENUE

Application to Granting Authority for Brownfield Development Tax Abatements

Under Chapter 9C, Title 40, Code of Alabama 1975

Local Noneducational Sales and Use Taxes, Noneducational Property Taxes, and/or Mortgage and Recording Taxes

This form is to be submitted to the granting authority for consideration in granting an abatement of all state and local noneducational property taxes, local construction related transaction (sales and use) taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or mortgage and recording fees, in accordance with the provisions of Section 40-9C-1 et seq., Code of Alabama 1975.

12. TYPE OF ABATEMENT APPLYING FOR: <input checked="" type="checkbox"/> Sales & Use Taxes <input checked="" type="checkbox"/> Property Taxes <input checked="" type="checkbox"/> Mortgage & Recording Taxes		2. PROJECT NAICS CODE: [] [] [] [] [] [] [] [] [] []	
10. NUMBER OF YEARS REQUESTING PROPERTY TAX ABATEMENTS: 20		3. TYPE OF PROJECT: <input checked="" type="checkbox"/> New Project <input type="checkbox"/> Major Addition To An Existing Facility	
4. DOES MAJOR ADDITION EQUAL THE LESSER OF: (CHECK APPLICABLE BOX) <input type="checkbox"/> \$2,000,000 - OR - <input type="checkbox"/> 30% of original cost of existing property, original cost \$			
5. PROJECT APPLICANT: DBA: Southeast Alabama Community Players, Inc.			
6. ADDRESS OF APPLICANT: CITY:		STATE:	ZIP CODE:
909 S. Saint Andrews Street Dothan, AL 36301			
7. NAME OF CONTACT PERSON: Jennifer Doherty		EMAIL ADDRESS: seact@seact.com	TELEPHONE NUMBER: (334)794-0400
8. DATE VOLUNTARY CLEAN UP PLAN WAS APPROVED BY ADEM: September 26, 2025			
9. PHYSICAL LOCATION OF PROJECT: 251 S. Foster Street, Dothan, AL 36301			
CITY (IF OUTSIDE CITY LIMITS, PLEASE INDICATE): Dothan		COUNTY: Houston	ZIP CODE: 36301
10. BRIEF DESCRIPTION OF PROJECT (ATTACH A COMPLETE AND DETAILED LISTING OF PROJECT PROPERTY COSTS TO ENABLE A COST/BENEFIT ANALYSIS BY GRANTING AUTHORITY): Renovation of old building for new SEACT facility.			
11. ESTIMATED DATE CONSTRUCTION WILL BEGIN: March 1, 2026		12. ESTIMATED DATE CONSTRUCTION WILL BE COMPLETED: May 30, 2027	13. ESTIMATED DATE PROPERTY WILL BE PLACED IN SERVICE: June 1, 2027

14. ESTIMATED NUMBER OF NEW EMPLOYEES	15. ESTIMATED ANNUAL PAYROLL OF NEW EMPLOYEES	Estimated Investment for Project	16. COST OR VALUE FOR PROPERTY TAX	17. COST SUBJECT TO SALES TAX
INITIALLY 2	INITIALLY \$160,000	a. Land (if donated, show market value)	16a \$335,000	XXXXXXXXXX
YEAR 1 2	YEAR 1 \$160,000	b. Existing Building(s) (if any)	16b	XXXXXXXXXX
YEAR 2 2	YEAR 2 \$180,000	c. Existing Personal Property (if any)	16c	XXXXXXXXXX
YEAR 3	YEAR 3	d. New Building(s) and/or New Additions to Existing Building(s) (19d = building material's only)	16d \$1,300,000	17d \$1,300,000
This form may be used as the application to the granting authority required by Section 40-9B-6(a), Code of Alabama 1975. The information requested here is required by Section 40-9C-6 and Section 40-2-11(7), Code of Alabama 1975.		e. New Manufacturing Machinery	16e	17e
		f. Other New Personal Property (non-mfg machinery, office equipment, computers, etc.)	16f \$500,000	17f \$500,000
		g. TOTALS (PROPERTY TAX TOTAL MUST EQUAL TOTAL PROJECT INVESTMENT. SALES TAX TOTAL WILL BE LESS.)	16g \$2,135,000	17g \$1,800,000

The abatement of noneducational property taxes is based on the market value of specific assets; therefore, the actual amount of taxes abated is determined each year as the property is assessed and valued. An abatement of local noneducational sales and use taxes shall apply only to tangible personal property and taxable services incorporated into private use industrial property, the cost of which may be added to capital account with respect to the property, determined without regard to any rule which permits expenditures properly chargeable to capital account to be treated as current expenses. No abatement of sales and use taxes shall extend beyond the date private use industrial property is placed in service. A verification inspection of qualifying property will be conducted by the Alabama Department of Revenue to insure compliance with Section 40-9C-1 et seq., Code of Alabama 1975, as amended.

I hereby affirm that, to the best of my knowledge and belief, the information in this application and any accompanying statement, schedules, and other information is true, correct and complete.

Jennifer Doherty

 SIGNATURE

Executive Director

 TITLE

1/21/2026

 DATE