

STATE OF ILLINOIS
PIATT COUNTY ZONING BOARD OF APPEALS

GOOSE CREEK WIND, LLC
APPLICATION FOR A SPECIAL USE PERMIT

11/22/2022, 2022
6:00 P.M. - 9:07 P.M.
Held at Monticello, IL, Community Building

PIATT COUNTY ZONING OFFICER:
Keri Nusbaum

HEARING FACILITATOR:
Scott Kains, Esq.

PIATT COUNTY ZONING BOARD MEMBERS:
Loyd Wax - Chairman
Kyle Lovin
William Chambers

PIATT COUNTY BOARD MEMBERS:
Jerry Edwards
Ray Spencer
Todd Henricks

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COURT REPORTER: Tammy Greenfield, CSR

INDEX OF PROCEEDINGS

**WITNESSES FOR
THE APPLICANT:**

	<u>Direct</u>	<u>Cross</u>	<u>Redirect</u>	<u>Recross</u>
Dr. David Loomis	6	25	91	98

**APPLICANT'S
EXHIBIT NO.**

<u>EXHIBIT NO.</u>	<u>Description</u>	<u>Offered</u>	<u>Admitted</u>
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1 HEARING OFFICER KAINS: Call this meeting
2 to order.

3 CHAIRMAN WAX: Let's call the meeting to
4 order. First order of business is appreciate you joining
5 me in the pledge of allegiance.

6 (WHEREUPON, the Pledge
7 of Allegiance was recited.)

8 CHAIRMAN WAX: Thank you.

9 I think the first we better have a roll call.

10 MS. NUSBAUM: Mr. Larson, Mr. Harrington,
11 Mr. Lovin.

12 MR. LOVIN: Here.

13 MS. NUSBAUM: Mr. Wax.

14 CHAIRMAN WAX: Here.

15 MS. NUSBAUM: Mr. Chambers.

16 MR. CHAMBERS: Here.

17 MS. NUSBAUM: Mr. Foran, State's Attorney
18 Perry.

19 CHAIRMAN WAX: Would you like to call
20 roll for county board members as well.

21 MS. NUSBAUM: Yes, thank you.

22 Mr. Spencer.

23 MR. SPENCER: Here.

24 MS. NUSBAUM: Mr. Carroll, Mr. Edwards.

1 MR. EDWARDS: Here.

2 MS. NUSBAUM: Ms. Jones, Mr.
3 Henricks.

4 MR. HENRICKS: Here.

5 MS. NUSBAUM: Mr. Shumard.

6 Thank you.

7 CHAIRMAN WAX: Okay. At this stage we'll
8 turn the meeting over to our public meeting coordinator,
9 Mr. Kains.

10 HEARING OFFICER KAINS: All right. Thank
11 you, Mr. Wax.

12 Before we begin with testimony, preliminary
13 information, anything from you, Mr. Gershon?

14 MR. GERSHON: I have two new pieces of
15 evidence to submit in the record. The first is a
16 replacement for Exhibit 3, Dr. David Loomis's economic
17 impact analysis. Mr. Keyt has ten copies for the entire
18 the entire board, and I provided a copy to Mr. Luetkehans.

19 HEARING OFFICER KAINS: All right. Very
20 good. Those will be received. We will discuss
21 admissibility of those at a later session of this hearing.

22 MR. GERSHON: And, Scott, there was a
23 second.

24 HEARING OFFICER KAINS: Oh, yes, sure.

1 MR. GERSHON: And we've also submitted a
2 copy of Dr. Loomis's PowerPoint. Again, the same thing,
3 ten for you and Phil has a copy.

4 HEARING OFFICER KAINS: Very good. Thank
5 you.

6 MR. GERSHON: Oh, Andy, you've got Phil's
7 copy.

8 MR. KEYT: Oh.

9 HEARING OFFICER KAINS: And, Mr.
10 Luetkehans, anything from you before we get started?

11 MR. LUETKEHANS: No, sir.

12 HEARING OFFICER KAINS: Very good. Thank
13 you.

14 All right. Mr. Gershon, you may call your next
15 witness.

16 MR. GERSHON: Thank you. I'd like to ask
17 Dr. David Loomis would you state your name and spell it
18 for the record.

19 A. My name is David, D-a-v --

20 MR. KEYT: Hold on.

21 HEARING OFFICER KAINS: Let's, let's,
22 let's swear him in first.

23 Tammy, if you could do that.

24 (WHEREUPON, the witness

1 was sworn.)

2 EXAMINATION

3 BY MR. GERSHON:

4 A. My name is David, D-a-v-i-d, Loomis, L-o-o-m-i-s.

5 Q. And, Dr. Loomis, would you identify your
6 professional background.

7 A. Yeah. I have a Ph.D. in economics from Temple
8 University and have been a professor of economics at
9 Illinois State University since 1996.

10 Q. And as I just stated previously, Exhibit 3 is your
11 report, can you confirm that, that you've now submitted
12 into the record?

13 A. Yes.

14 Q. All right. And if you would, would you please
15 describe your -- the work you've done on the project and
16 your findings in addition to the report.

17 A. Would you like me to go through the PowerPoint?

18 Q. Yes.

19 A. Okay.

20 HEARING OFFICER KAINS: Before we do
21 that, Mr. Luetkehans, any objection to this gentleman
22 testifying as an expert witness?

23 MR. LUETKEHANS: No objection.

24 HEARING OFFICER KAINS: Very good. He'll

1 be in as an expert.

2 All right. You may proceed, Dr. Loomis.

3 BY THE WITNESS:

4 A. Yeah. I'd like to start off just explaining the
5 different versions of the report and what those were.

6 In the July submittal with the application, the
7 copy of that report looked at the whole project area. So
8 as we are looking at some of those maps last night, it was
9 the whole project area that was marked out in black. And
10 then the report that I redid looked at the exact turbine
11 locations, the primary locations. So it's the, it's the 50
12 turbine locations that are the primary locations. And I
13 redid that to look at the property tax analysis associated
14 with those particular turbines and parcels.

15 And then I -- we had a version that was there last
16 week, and I realized that I, in doing that, I had failed to
17 look at the percentage of landowners that reside in the
18 county and reside in the, in the state. So that's
19 important as we're looking at money that stays within Piatt
20 County or money that stays within this state.

21 And so the, the presentation and the report that
22 were replaced now looks, again, to be clear, at the exact
23 turbine locations, and we've also counted in the economic
24 impact model for landowner payments that will be staying in

1 Piatt County and those that'll be staying within the state
2 of Illinois.

3 So with that, let me just run through the analysis
4 and results from, from that. Let's go -- perfect -- to the
5 methodology. So the methodology that I look in this
6 analysis is using the jobs and economic development
7 impacts, or JEDI model.

8 MR. LUETKEHANS: I don't mean to
9 interrupt. I apologize. But is this PowerPoint -- have we
10 labeled it Exhibit 10 or have we labeled it at all?

11 MR. KEYT: It's labeled as Exhibit 10.

12 MR. LUETKEHANS: Thanks. I had not seen
13 it. Thank you.

14 A. It was developed by the National Renewable Energy
15 Laboratories, which is one of the Department of Energy's
16 laboratories, and the particular model number is there. It
17 was based on the IMPLAN model. And IMPLAN is an economic
18 development software model and data that is used quite
19 widely, not just for, for wind and solar projects but
20 economic development managers would use this software to,
21 to look at the impacts of, say, constructing a new
22 hospital. This has been used for the economic impact of
23 Illinois State University to the Bloomington/Normal area.
24 So it's standard software that's used for looking at these

1 types of economic impacts.

2 Now when we're looking at this type of model we're
3 really, on the left-hand side you can see, looking at the
4 initial capital expenditures for the model and then the
5 ongoing operations expenditure that will be associated with
6 the wind farm. And we separate those expenses into three
7 different categories you can see there in the middle.

8 There's the local expenditures. Here we're gonna say the
9 local expenditures is for Piatt County. The middle one is
10 looking at those state expenditures. Those would be for
11 the state of Illinois. And then when we talk about
12 non-regional expenditures, meaning outside the state of
13 Illinois. That could include, you know, other states or it
14 could be international. But for our purposes we're just
15 focused on what is being purchased within the county and
16 within the state.

17 And that's important as we get to the right-hand
18 side where we're looking at this multiplier effect. So
19 this is where we're trying to discern how much an
20 investment and infusion of capital expense and ongoing
21 operations expense recirculates throughout the local
22 economy, and from that recirculation we get this multiplier
23 effect. And that's what the IMPLAN software enables us to
24 do and we want to separate that out from the flows that are

1 gonna flow outside of the county, outside the state and
2 possibly outside the country.

3 When we look at the results, next slide, we get
4 three different results. The first, on the top left-hand
5 corner, is the onset labor and professional services.
6 Those economists typically call direct impacts. So it's
7 looking at workers that are gonna be on-site. But that's
8 not the totality of the economic impact that'll come as a
9 result of the project like this. There's a secondary
10 effect, which is called the indirect effect. That is
11 looking at the supply chain. So there's going to be
12 purchases that Apex will make. And those purchases from,
13 you know, other companies will then cause that company to
14 expand and that will result in additional jobs that will be
15 created.

16 So we get the direct effect on the number one.
17 Number two is that equipment production and supply chain.
18 And then number three is the induced economic activity.
19 Because there's more jobs created in the local economy
20 under one and two, those people have more jobs -- have
21 jobs -- they have more income. And then that income they
22 spend, some of which, in the local community. And those
23 would be ordinary household purchases. So it might be, you
24 know, with their increased income they may go to the

1 grocery store, dine out at restaurants, go to movies,
2 things like that. And that would be covered under that
3 induced economic activity.

4 So when we look in particular at the Goose Creek
5 Wind project we can categorize those three effects -- the
6 direct, indirect and induced -- and then we have them
7 during construction and we have them during operations.
8 The construction is a one-time event, right. So we're --
9 it is one time that the wind farm is going to be
10 constructed. And -- but the operations effect are ongoing
11 effects. They're annual effects that will reoccur
12 throughout the life of the project.

13 So when we just step through -- and we have the
14 numbers there for state of Illinois, but I'm gonna
15 highlight Piatt County numbers for our purposes. And
16 during construction we expect those direct impacts to be
17 three hundred and -- 239 -- jobs. And throughout my report
18 I have jobs as full-time equivalents. And so there may be
19 differences in how people term jobs, but for our purposes
20 I'm calling a job a full-time equivalent which would be
21 2080 hours per year. So it would be 40 hours a week for 52
22 weeks is considered a full-time equivalent.

23 Some of these jobs may involve part-time workers.
24 Some of these jobs may include a lot of overtime. So we're

1 trying to standardize that in a way, and this is a measure
2 that's, that's done by most economists that are doing this
3 type of modeling.

4 The wind supply chain impacts. There is an
5 additional 239 jobs, and these are jobs that often get
6 hidden because you can't go out on the job site and count
7 people on job site and say okay, those are the jobs. These
8 are hidden because they are created from jobs that, that
9 result from purchases that Goose Creek Wind will make in
10 the local economy. And then finally that induced impact,
11 again, is the household purchases that people make because
12 they have more income. And that adds an additional 51
13 jobs, for total of 585.

14 Now, the bottom chart, the -- those numbers are
15 much smaller compared to the construction jobs. But,
16 again, remember these are recurring, ongoing, permanent
17 jobs here. So we're expecting eight on-site labor impacts.
18 Those would be eight associated with wind turbine
19 technicians. And that number was supplied by Apex in terms
20 of how many technicians they expect to be at the project
21 and on-site. The local, or the local revenue and supply
22 chain impacts there, adds an additional 15. And then the
23 induced impacts are seven, for total of 30 local long-term
24 jobs.

1 Next slide. Now we can also look at the earnings
2 for that, and this is important when we're looking at
3 earnings to say what are -- are these good-paying jobs?
4 And I think as we look at those on-site labor impacts and
5 the induced impacts, those both have -- are, are categories
6 of good-paying jobs.

7 I will say the induced jobs tend to be more retail
8 jobs that may be, you know, working at the grocery store,
9 working at the movie theater, working at the restaurant and
10 so forth. So they tend to be lower-wage jobs but still
11 important in the economy.

12 And then similarly we see the on-site labor
13 impacts, local revenue and induced impacts during -- and,
14 again, those are annual during the time of operations.

15 And finally we look at the next slide, which is
16 total output. Now, output is a technical economics term.
17 It means that it's the value of goods and services in the
18 local economy. It's the broadest measure of economic
19 impact and is a measure that you may be familiar with like
20 gross domestic product. Gross domestic product is the
21 economic output for the country as a whole. Here we're
22 saying what is the economic output increase that will come
23 to Piatt County, and the numbers are sizeable.

24 The difference between earnings and output -- and

1 the reason that I put those two there -- are earnings are
2 associated with a job. And output is, again, this broader
3 measure. Things like property tax payments would be
4 included in that output measure. Landowner payments would
5 be included in that broad measure. But those payments in
6 and of themselves are not earnings. Nobody, nobody had a
7 job for which they're being paid wages or benefits
8 associated with that. So this captures those two impacts.

9 So we look at property tax now turning our
10 attention, though. Property taxes are an input into the
11 economic modeling, but I highlighted these in a separate
12 section, both in the report and in my presentation here.

13 In Illinois we have a law that values wind turbines
14 in the state according to state statute.

15 MR. LUETKEHANS: I'm gonna object. I
16 know it's coming in, but I just want to object for the
17 record to relevancy.

18 HEARING OFFICER KAINS: Okay. It's
19 overruled. We're gonna allow him to testify with respect
20 to this issue.

21 A. So the -- there's a standard valuation in terms of
22 the fair cash value of a wind farm and the -- and,
23 therefore, the equalized assessed value that results from
24 that, and it's done on a per-megawatt basis. So there's no

1 assessor involvement. There's no leeway in terms of what
2 this is gonna be valued at. There's a set formula that the
3 Illinois Department of Revenue institutes. It's in the
4 law. And what I've done here is to calculate what those
5 would be given the standard valuations. But there's -- in
6 the formula that's done for the assessment, there's a
7 couple parameters that are important and so I've listed out
8 the assumptions.

9 One of the assumptions is the tax rate. And nobody
10 knows for certain what the tax rate is gonna be for every
11 different taxing jurisdiction in Piatt County for the next
12 30 years. So in order to be conservative, I have used a
13 tax rate that is constant over that 30 years. I think
14 that's conservative because, in general, tax rates have
15 been creeping up and things, but you could have alternative
16 assumptions.

17 The other thing is that the formula that's given
18 for the standard valuation also is -- has -- what the law
19 calls a trending factor. The trending factor takes into
20 account inflation. So the trending factor is really
21 measured by the consumer price index, our measure of
22 inflation. And so in order to say what are the future tax
23 revenues going to be, you have to say what future inflation
24 is going to be. For a long, long time I have used 2.2%

1 inflation out into the future. With the rise that we've
2 seen in the last year and the Federal Reserve raising
3 interest rates, I thought that that was absurdly low.
4 Nobody thinks that we're gonna have 2.2% inflation, and so
5 I've raised that to 2.8% based on a Wall Street Journal
6 survey of economists of future inflation. So those, those
7 are two critical importance that we have that over those 30
8 years.

9 Next slide. So here -- and I apologize. It got
10 too numerous to put all of the years. But in the actual
11 report you'll see the number for all 30 years of the
12 expected life of the wind farm. And as was brought up last
13 night by one of the questions, does this depreciate, and
14 the law allows for 4% depreciation each and every year up
15 until a maximum of 70% depreciation. So the wind farm
16 can't depreciate any more than 30% of its, of its value.
17 It bottoms out. And then the trending factor will take
18 over.

19 So you have two forces that are working kind of at
20 odds with one another. You have this trending factor,
21 which I, again, have assumed at 2.8% going forward but then
22 -- so it's increasing the value but then you have the
23 depreciation factor, which is just set at 4% a year. So
24 there's no variation, no assumption in that. But you get

1 that push and pull. But on net, because I assume 2.8%,
2 it's going to see a decline each year. But the total taxes
3 in year one are gonna be \$4.4 million. It does decrease.
4 And you can see the annual average there at the bottom. So
5 if you averaged, just took a simple average of adding all
6 those 30 years, divide by 30, you would get a little over
7 \$3 million. So it does start out high, and much higher
8 than what the average is.

9 Next slide. Now I've broken out the, the tax
10 revenue by taxing district. So you can see that first one
11 there for Piatt County is the county fund itself. And then
12 there are the townships. So we have broken out the
13 townships and then the road district for each of those
14 different townships.

15 Next slide. The additional taxing bodies would
16 include Parkland Community College, various fire districts,
17 forest preserve, multi-township assessor and library.

18 Next slide. And then we get to the school
19 districts. As many of you know, school districts are the
20 largest taxing body in any area, meaning that the total
21 property taxes paid, a large portion of that goes to school
22 districts.

23 In this case we've got three school districts in
24 the area of interest and of these turbine locations. The

1 reason that some are getting more than others are based on
2 the placement of the turbines. So it's not that Blue Ridge
3 is favored in any way. They just have more turbines. And
4 given their turbine locations they are located in the
5 taxing -- on parcels that are contained within the Blue
6 Ridge School District. In -- so all three of them are
7 getting sizeable amounts, with, obviously, Blue Ridge
8 getting, getting more.

9 Now there was some, I think, misinformation
10 associated with this. There was the statement that school
11 districts will be receiving less -- when they get wind farm
12 and when money comes in they will get less -- in terms of
13 state aid coming into the school district. That is not the
14 case. School funding will not be offset in decreases in
15 state funding.

16 The state has a very complex formula called
17 evidence-based funding in which they look at each school
18 district's individual characteristics. They determine how
19 much is adequate funding for that particular school
20 district and then they put schools into tiers based on how
21 much local revenue they can get called their resource
22 adequacy. So they say how much local resources do you
23 have, how much do you need, and what is the percentage of
24 your adequacy.

1 All three of these school districts that are, that
2 are here are what's called tier four school districts. So
3 they put schools into buckets: tier one, tier two, tier
4 and tier four. Tier four school districts are school
5 districts that have over a hundred percent of the resource
6 adequacy according to the state formula looking at all
7 these different factors. And there's two things that then
8 is helpful and why I can say that they won't see a decline
9 in state funds. The first, as we're going through, is that
10 they -- the money is -- this is only having to do with new
11 money, so new allocations of additional money that the
12 legislature and the Governor would give. So we're not
13 talking about their regular funding. In the evidence-based
14 funding formula there's what's called a hold harmless
15 provision so that no school district gets any less money
16 from the state than what they got the year before.

17 So there is no decline in state funding in an
18 absolute sense. All we're talking about here is new money.
19 So the legislature has allocated some years, but not every
20 year, \$300 million of new money to go to be distributed
21 towards schools because we are under funding our schools in
22 Illinois. And of that \$300 million, only 300,000 goes to
23 tier one schools, those that are in the tier one that they
24 already have adequate funding.

1 And so as you look at the those numbers, they are
2 still going to be tier four. They're still gonna get some
3 of the new money but a very, very small amount.

4 MR. GERSHON: Dr. Loomis, if I could
5 interrupt for one second. You just said -- and I believe
6 -- can you clarify the districts you're talking about right
7 now that get the least amount. That's tier four or tier
8 one?

9 A. Oh, I'm sorry. The lowest one that gets the most
10 amount of new funding is tier one, and tier four are those
11 that are resourced adequately.

12 Q. Thank you.

13 A. So there will be no decrease. It is true that the
14 amount of new money varies from year to year based on what
15 school, what school district would have, you know, in terms
16 thereof student populations and things. But in this case
17 there's still going to be a tier one -- a tier four school
18 district, thank you -- and they will still receive some new
19 money and that new money will be unaffected by the wind
20 farm coming in to those school districts. So they will
21 receive all of that money that's there and they will
22 receive no decrease in evidence-based funding because they
23 are tier four school districts.

24 And with that, I will close and will welcome

1 questions.

2 HEARING OFFICER KAINS: Thank you, Dr.
3 Loomis, first of all.

4 Any other questions from you, Mr. Gershon?

5 MR. GERSHON: Just a few.

6 Q. And just to clarify for the record, your July
7 report was included as Exhibit 1, Appendix C2 in our
8 application; is that correct?

9 A. That's correct.

10 Q. At the time that the July report was done had Apex
11 identified their 50 intended primary locations?

12 A. No, they did not.

13 Q. Okay. Did you reference that, that you were not --
14 in that report -- that these were not primary identified
15 locations?

16 A. I believe that's in the assumptions.

17 Q. Now that Apex has identified their 50 intended
18 primary locations, was that the sole reason that you
19 updated this report?

20 A. Yes.

21 Q. Does that mean your July report was wrong?

22 A. No. The July report was accurate based on the
23 information that we had at the time. But, as you can see,
24 as you're going through the project area, we had to --

1 without knowing the specific locations, we had to allocate
2 the money according to the percent of the geographic area.
3 So without knowing specific turbine locations, we had to
4 say school districts are gonna share in this revenue based
5 on the percentage of land area that is in the project area
6 and is overlapping with their school district boundaries.
7 So it was the best that we could do with the information
8 that we had at the time.

9 Q. And now that we have those 50 intended primary
10 locations, your October report, now identified as Exhibit
11 3, modifies that analysis to identify actual tax rates
12 based on those primary locations?

13 A. That's correct.

14 Q. And just to clarify, why would a primary location
15 turbine in one place have a different tax generation than
16 one in another place?

17 A. It's gonna go based upon the parcel that that
18 turbine is sitting on. The parcel then is, you know, has
19 their taxing jurisdiction, whether they're in this school
20 district, that school district, this fire district, that
21 fire district. So we can be more accurate now that we've
22 identified the actual turbine locations.

23 Q. When all is said and done, are the final economic
24 benefits shown on the last page on the screen of your

1 report and, I'm sorry, the last page of your PowerPoint
2 based on the most current information?

3 A. Yes.

4 Q. And in your professional opinion, based on your
5 extensive knowledge and expertise, are the economic
6 benefits shown there, including approximately \$91 million
7 to taxing districts, what you would reasonably anticipate
8 to be generated by this project based on this information?

9 A. Yes.

10 Q. You mentioned that you used a tax rate at a
11 constant rate throughout. Where did you come up with that
12 tax rate?

13 A. So we looked up property tax records for the
14 parcels that were in question and I used the current tax
15 rate off of the, the, county website.

16 Q. And some may question how did you decide where that
17 the three school districts that are part of this project
18 would be tier four. Do you have any involvement in that
19 process, or is that done by the state of Illinois?

20 A. That's done by the state of Illinois. They have a
21 spreadsheet. The Illinois State Board of Education puts
22 out an evidence-based funding spreadsheet in which they
23 detail all of those school district statistics and show
24 resource adequacy and tiers.

1 Q. Thank you. No further questions.

2 And I would ask that, since Dr. Loomis's primary
3 testimony is now complete, that Exhibit 3 -- the updated
4 Exhibit 3 -- be accepted by the ZBA.

5 HEARING OFFICER KAINS: We'll accept and
6 receive it. The admissibility of it will be discussed at
7 later date.

8 All right. Thank you, Mr. Gershon.

9 The board is going to be in recess for about five
10 minutes. There was a lot of information provided by Dr.
11 Loomis for the board members to be able to ask questions.
12 We're gonna take a five-minute recess for them to review
13 their notes and the testimony and PowerPoint presentation
14 from Dr. Loomis.

15 It presently is 6:36. We will reconvene at 6:41.
16 We're in recess.

17 (WHEREUPON, a brief
18 recess was had.)

19 HEARING OFFICER KAINS: All right.
20 Folks, if you can find your seats again.

21 Dr. Loomis, just a reminder you remain under oath;
22 do you understand?

23 THE WITNESS: Yes.

24 HEARING OFFICER KAINS: Very good. All

1 right.

2 Now, there are -- it's time for questions for Dr.
3 Loomis from members of the Piatt County Zoning Board of
4 Appeals. Questions from members of the board, Will
5 Chambers -- Mr. Chambers -- sorry.

6 MR. CHAMBERS: Thank you.

7 EXAMINATION

8 BY MR. CHAMBERS:

9 A. So what I'm trying to wrap my head around here is
10 most of the school funding and the State's involvement in
11 that. So as I ask a few questions here, forgive me if I'm
12 kind of grasping at a lot of different things here trying
13 to get my head wrapped around this here.

14 So several points through your, your report here we
15 -- you have different explanations of the relationship
16 between the school district revenue and the state aid and
17 how those, you know, how those levels are determined and
18 how this is going to affect the difference of how much
19 comes from one bucket or the other into, into the school
20 districts' funding.

21 So the question I had is so the hold harmless
22 provision, the way, the way it locks in the funding, is
23 that -- so say the school districts get -- we have the
24 increase in the assessed value but that underlying funding

1 is locked in at that, that level. How, how long does that
2 maintain? Is it -- if it's always the previous year, does
3 that stay the same in, in perpetuity as long as the new
4 assessed values are, are above that level?

5 A. Yes. So the -- there's two things. One is when
6 you're looking at the evidence-based funding, the only
7 place that equalized assessed value is going to come in is
8 in terms of local property tax in terms of adequacy. So
9 you'll have all these characteristics that say this is how
10 much the school district needs to properly educate this
11 student population, here is your local resources. And then
12 the ratio of that is going to be resourced adequacy.

13 So if you -- if your local resources are higher
14 than what they say is needed, then you're gonna be over a
15 hundred percent funded. And that's the case here with
16 those tier four or -- yeah, tier four -- schools. But
17 you're going to then say if you just increase the local tax
18 base and the local revenue that comes locally, for example,
19 having a wind farm or any type of economic development,
20 one, you're just gonna then have even more resources that
21 are there and you'll remain a, you know, a tier four
22 school.

23 Q. Okay. Another question that I had is looking at
24 table nine you've got everything laid out from -- for, you

1 know, each year starting at 2024, going all the way to
2 2053, with the depreciation maxing out at 2041, which is --
3 to give kind of a perspective on it, there -- the 2024
4 number for Blue Ridge School District, for example, one
5 million, six-hundred seventy-two thousand and some. And
6 then when you get to 2041 it's less than half of that, at
7 802,000.

8 So looking, looking at this chart and then kind of
9 tying this in with what we've already talked about with
10 that that state funding level as we get to the low point on
11 the tax revenue chart here if, say, say that were to drop
12 below a certain point that, you know, that the state would
13 -- that would affect the ability for the school districts
14 to receive any state funding, is there, is there any lag --
15 so as the state reassesses the school districts'
16 eligibility each year, does that lag behind kind of
17 year-to-year as we kind of step back up through that after
18 the low point?

19 A. Yeah. You bring up an excellent point. I was
20 trying, I was trying to simplify things.

21 But it is a three-year rolling average that comes
22 in. So in the first year that -- you know, say the first
23 year of the wind farm's existence the state doesn't take
24 the full impact of that in that particular year. It will

1 take a three-year rolling average, so really only a third
2 of that increase will then be factored in to the
3 evidence-based funding formula. And then the second year
4 you get two years of the increased, you know, local tax
5 revenue and only one year of when the wind farm was in
6 existence. And it really rolls into a full three years
7 till you find that effect.

8 You get a similar type effect on the back end. So
9 let's say year 31, you know, you have this three-year
10 rolling average of things. But you're, you're exactly
11 correct. It's not instantaneous. It rolls -- factors --
12 in over a three-year rolling average.

13 Q. Okay. Let's see. I had -- getting away from the,
14 the school district here for a minute --

15 A. One, one comment I did want to make on your school
16 district. We -- Blue Ridge School District has written a
17 letter of support of the project with that and by the --
18 yeah, by their Board of Education -- has written a letter
19 of support for the for the wind farm. I just wanted to
20 mention that.

21 MR. GERSHON: If I can clarify, that's
22 exhibit -- our Exhibit 2, and I believe it's actually a
23 resolution, official resolution of that, not a letter.

24 THE WITNESS: Okay.

1 HEARING OFFICER KAINS: Very good. Thank
2 you for that clarification.

3 Further questions, Mr. Chambers?

4 MR. CHAMBERS: Give me just, just a
5 second.

6 HEARING OFFICER KAINS: Absolutely.

7 BY MR. CHAMBERS:

8 Q. Actually I will go back to the school district here
9 for just a second. In your report here you state however,
10 the higher EAV caused by wind farm will reduce its
11 eligibility for new money allocated in the state budget.
12 And that's, that's referred to several times through here.
13 But we don't -- and this is probably more on the state --
14 but we don't have any real framework or way to predict what
15 that new funding entails, right? There's not any, anything
16 really set in stone that we can go by for, for new funding;
17 it's just whatever the state decides to do?

18 A. Yeah. The original statute, because they knew that
19 we were under funded on they wanted to give proportionally
20 more to the poorer school districts, called for, I believe,
21 300 million, maybe 350 million each year to be allocated
22 for ten years for that.

23 The state didn't fund any new money, I forget
24 whether it was FY21 maybe, there was no new money in the

1 budget, so no school district -- they all got what they had
2 gotten in the previous year under that hold harmless
3 agreement but there was no money to be divided so there --
4 they, they skipped a year. So it's not guaranteed if it is
5 going to be kind of depending on the state budget and the
6 availability of funds to be able to continually increase
7 the state budget for education by, by this amount.

8 Whereas, local tax base is within the control of the local
9 school board. There's more certainty there. That's at
10 their discretion to change the tax rate that they would be
11 subject to. So the assessed value is determined by the
12 state, but the tax rate is gonna be determined by the local
13 taxing entity, the school board or any of the townships,
14 county, et cetera. So that gives the school board more
15 control. They don't -- they can't control the state budget
16 and whether there's even funds available for new money.
17 But, but there -- to be clear, they have allocated
18 additional funds for this new money with the exception of
19 that one year here so --

20 Q. Thank you. So now, now to the economic impact part
21 of it. So back toward the beginning of your presentation
22 you -- so we were going over the on-site labor impacts and
23 induced labor impacts. And what came to my mind during
24 that is the majority of the area we're talking about here

1 is going to be -- the major towns are gonna be DeLand,
2 Mansfield, Galesville area, then a little bit towards
3 Monticello area, but mostly in that upper portion of the
4 county where most of -- at least speaking for myself a
5 little bit most of -- like, say, grocery shopping, major,
6 major retail activity goes, goes outside of that area of
7 Piatt County. There's -- between Farmer City, Mansfield,
8 DeLand there's not even a grocery store in those towns.
9 But Mahomet and Champaign County has one. Monticello does
10 have one but that's further away for most residents in that
11 upper portion of the county.

12 So when you, when you put together your analysis
13 for the impact to that specific area, do you account for
14 that out migration to, say, Champaign, you know,
15 Bloomington for, you know, most of that major, major
16 spending that goes on?

17 A. Yeah. We -- the software can account for kind of
18 location. And you pointed out a good point in terms of,
19 you know, kind of on the edge of, you know, of the county
20 and having other towns and cities nearby.

21 The software accounts for -- it's based on
22 government statistics that look at the spending patterns
23 within the county as a whole, but you can't drill down
24 lower than that in a reliable fashion. They do, do five

1 digit zip code, you know, portions. But, but you're taking
2 -- we are indeed in the software kind of taking county
3 averages across the whole county as opposed to saying but
4 this one's gonna be up in the northern part and may have
5 attractive shopping areas around for that.

6 So this, this is based, again, on the capital
7 expenditures and operations that Apex anticipates making,
8 you know, in Piatt County. But I can't guarantee that all
9 of that will not, you know, some of that certainly will
10 flow across to other counties. But to the extent that it's
11 already captured in those government statistics, you're
12 looking at linkages between, you know, industries. If you,
13 you know, spend a million dollars in construction, how much
14 does that affect all the other sectors of the economy. So
15 it is possible that you'd get some spillover effects into
16 other counties.

17 Q. I think that's all I've got. Thank you.

18 HEARING OFFICER KAINS: Very good. Thank
19 you, Mr. Chambers.

20 Any other questions for Dr. Loomis from members of
21 the Zoning Board of Appeals?

22 EXAMINATION

23 BY CHAIRMAN WAX:

24 Q. I would go back to the, I would go back to the

1 local jobs. And local does not necessarily mean -- I
2 assume that's modeled from similar counties. It does not
3 mean that you've determined that within this county there
4 are that many people qualified to do the jobs that you
5 want. Is that -- would that be correct?

6 A. I did not assess -- and you're, and you're exactly
7 right. The qualified workers is something that we can't
8 look at in terms of the model. The -- and if you look even
9 in the report, the number of -- I have early in the report,
10 you know, employment numbers for the county unemployment
11 rate, all the statistics for the county. And if you look,
12 the total number of construction workers would be --
13 currently would be -- less than the number that I'm saying
14 are going to be coming to Piatt County as a result of this.

15 I don't think that the number of construction
16 workers is, is static, so that we say, oh, if we say that
17 there's more, that's the whole point of having an economic
18 development project like this, that it does attract people
19 to the community. I live in Bloomington/Normal and Rivian
20 coming into the west part -- I'm on the east side. They're
21 on the west part. And there are no houses to be bought in
22 Bloomington/Normal. I mean, I look, you know, at Zillow
23 and I'm like I can't find a house. I'd enjoy property tax
24 -- or property value increases. I see what my neighbors

1 are selling their houses for and things. Well, that's
2 driven by all of the those workers that will come into a
3 community.

4 So if you had said gee, we got rid of all the
5 Mitsubishi workers, where are we gonna find auto workers to
6 assemble our EV trucks, you'd say oh, they're not here in
7 Bloomington/Normal. Well, if you build it they will come.
8 And so I think -- you know, I don't think you have to rely
9 on saying that.

10 Now it is -- you bring up an excellent point in
11 terms of qualified construction workers that are able to do
12 the types of construction that are needed here. I can't
13 guarantee that there's a pool of, you know, qualified
14 workers already existing in Piatt County that can take
15 these jobs, but this is what, you know, comes from the
16 modeling effort.

17 Q. Thank you. I have one other question if that's all
18 right.

19 Revisit the whole idea on the interaction between
20 schools, their, their, local funding, the state assistance
21 and outside funding such as would come from taxes from,
22 from a wind farm. Have the rules and regulations and
23 procedures on this matter from the state significantly
24 changed over the last 10 or 15, 20 years?

1 A. Yeah, over 20 years they have. So when wind farms
2 first came into Illinois, the first ones that were built,
3 it was up to the local county assessor to determine the
4 fair market value --

5 Q. Uh-huh.

6 A. -- of a wind farm. And that created a great
7 difficulties because you had one county that would value it
8 really, really high and another county that would value it
9 really, really low. So the law that I was citing here was
10 one that came about through kind of a negotiated
11 settlement. Wendy Ryerson, from Lee County where she had
12 one of the first wind farms in the state, was kind of the
13 lead negotiator on behalf of the assessors. I think they
14 had, you know, wind developer representatives and came to
15 an agreement on, you know, what we were gonna value it.
16 And that created certainty for developers who are going in
17 and say well, we, we know what the -- how it's going to be
18 assessed. We know what the current tax rate is. It's no
19 guarantee that the current tax rate will stay the current
20 tax rate. But that that -- then they have more certainty
21 because they know what the assessed value is going to be.

22 I was at a conference where the -- right after this
23 law was enacted and I distinctly remember Wendy Ryerson
24 saying I don't really like this law 'cause I thought they

1 should have been valued higher. And then I heard wind
2 development companies coming in and saying you have set the
3 value way too high and it's way higher than these other
4 states, nobody's ever gonna build a wind farm in Illinois.
5 And I kind of viewed it as that's, that's pretty good
6 legislation; nobody's happy with it but everybody says that
7 it's better than uncertainty. You know, so like Wendy
8 said, it's better to know it with certainty than have this
9 kind of variableness. And the developer also said I'd
10 rather have certainty than go back to the, to the other
11 way. So that has -- that's been the law for -- I forget
12 when that was -- but it's been since I've been involved.
13 It's been in the last 20, 20 years. Twenty years ago it
14 was in this county assessors' jurisdiction to, to value it.

15 Q. Thank you.

16 HEARING OFFICER KAINS: Thank you, Mr.
17 Wax.

18 Any other questions from members of the Zoning
19 Board of Appeals?

20 MR. CHAMBERS: I've got one more.

21 HEARING OFFICER KAINS: Mr. Chambers.

22 EXAMINATION

23 BY MR. CHAMBERS:

24 Q. Do you have any, or do you know of any, example

1 studies -- so say a project similar to ours and, you know,
2 a rural, rural area, rural school districts where you have
3 -- where we could look at a report of how, how all these
4 taxing bodies and their, their revenue all plays out on a
5 similar project to this?

6 A. I, I do. So my company, Strategic Economic
7 Research, has gone and done a detailed -- we've gone to all
8 the property tax records across the state. And let me
9 start by clear up something that was mentioned last night
10 where we were talking about whether the turbine gets taxed
11 along with the parcel and how that was handled.

12 In Illinois each wind turbine is gonna get its own
13 parcel identification number. So the turbine is separate
14 from the parcel identification number of the, of the land
15 that's underneath there. And that parcel identification
16 number for that turbine will then cite Apex as being the
17 owner and they will get the bill directly. The landowner
18 won't get -- you know, won't see a property tax bill for
19 the turbine that's on their property. It's as if it's two
20 separate entities for tax purposes. The turbine gets a
21 parcel identification number. The land stays whatever the
22 land is. And so that function gets separated out.

23 And I'm sorry. I forgot the original question.

24 Q. Example like an after-action report of, of a

1 similar project to this so that we can look at, at
2 something similar to this and see how everything played out
3 for those taxing bodies.

4 A. Yeah. So we pulled all the tax records because --
5 so we went to each county and we identified all the wind
6 farms and solar farms. We looked at solar, although
7 there's very few utility scale solar, and then asked for
8 the parcel identification number of every wind turbine in
9 the state, pulled all those property tax records for as
10 long as they were in existence, and then calculated that
11 out.

12 The difficulty in doing the, you know, kind of
13 comparison that you're asking is that the tax rates are
14 different. So the valuation is gonna be comparable. If I
15 could give you a 300-megawatt wind farm in, you know, in
16 McLean County and say how has that happened, you know,
17 how's that been taxed over time, how has that worked. It's
18 gonna have a different tax rate and different -- and then
19 different taxing entities and structure. So it's gonna be
20 difficult to make that apples-to-apples comparison.

21 But in the -- in our looking at all of the taxes
22 that have been collected, you know, we -- we've seen in
23 2021 tax year \$60 million was collected from wind farms
24 over that time. You know, it continues to grow as you add

1 more wind farms obviously.

2 The -- you know, the top tier of taxing entities
3 and so forth are school districts in areas where they've
4 had a lot of wind farms over a long period of time. So
5 each and every year they're getting more and more of that
6 tax revenue. And, in fact, we did an analysis looking at
7 school districts and said the -- like, for example, the
8 Ridgeview School District, which is in McLean County, is
9 part of the -- got revenue from Twin Groves -- has gotten
10 \$21 million from wind projects since those have been in
11 existence. Their budget, their annual budget -- so that's
12 the total amount. I don't want to overstate it. That's
13 the total amount. The annual budget is only \$8.3 million.
14 So from wind farms alone they've gotten 257% of their
15 annual budget just from the tax revenue from the wind farm.

16 Tri-Valley, Normal, which is in my own school
17 district, Unit 5 school district where my daughter
18 graduated from, all have received, you know, significant
19 total tax revenue from, from schools.

20 The only one that's not a school in the top ten is
21 McLean County. The county government itself is in the top
22 ten. They've received \$7.6 million from wind farms. Of
23 course their budgets's bigger. They've got a \$129 million
24 budget so it's only 6% of their overall budget, but, but

1 it's sizeable.

2 So I, I can't give you an apples-to-apples
3 comparison, really, but I can assure you from -- I mean,
4 this huge database and pulling actual tax records that it
5 all works the way the formula works here. The uncertainty,
6 again, is what's inflation gonna do and what's the tax rate
7 because I've assumed constant tax rate and 2.8%. But those
8 are the only two kind of crystal-ball things that these
9 numbers are based on. Everything else is set in law, you
10 know, and how those revenues flow to all the taxing
11 jurisdictions, but most especially the schools.

12 Q. All right. Thank you.

13 HEARING OFFICER KAINS: All right. Thank
14 you, Mr. Chambers.

15 Any other questions from the board? Very good.

16 Questions from members of units of local government
17 including school districts.

18 Questions from interested parties represented by
19 licensed attorneys. Mr. Luetkehans.

20 MR. LUETKEHANS: Thank you, Mr. Kains.

21 EXAMINATION

22 BY MR. LUETKEHANS:

23 Q. Mr. -- I know you probably weren't here at this
24 point, but Mr. Gershon read and his PowerPoint talked about

1 one of the purposes of the WECS ordinance in Piatt County
2 is to facilitate economic opportunities. Are you aware of
3 that?

4 A. I was not in attendance.

5 Q. Are you aware that that's one of the purposes of
6 the WECS ordinance? I assume that's why we did this whole
7 analysis.

8 A. I am aware that part of the WECS ordinance talks
9 about the general welfare and to facilitate economic
10 opportunities for local residents.

11 Q. Okay. And that's local residents, that's not state
12 -- it doesn't say state residents, it says local residents,
13 correct?

14 A. It does say local residents.

15 Q. Thanks.

16 You know, one of the things you mentioned that was
17 in the new report that wasn't in the -- or let's call it
18 the revised -- the third revised report, or the third
19 report -- is percentage of participating property owners
20 that live in Piatt. Do you recall saying that?

21 A. Yes.

22 Q. Okay. I'll be honest with you -- and I'm not
23 saying it's not in here, but could you point to me where
24 that is because I tried to look quickly while you were

1 testifying but I couldn't find it.

2 A. No, I don't believe that is in the report. It's
3 not listed in the report.

4 Q. Okay. I'm sorry. I thought you said that -- I
5 thought I heard the changes in the report between two and
6 three were the listing of the percentage of property --
7 participating property owners that lived in Piatt and in
8 Illinois?

9 A. No, it was not the listing of those, but the
10 results, the economic impact results, take that into
11 account. And so when I had previously done it it was on
12 the total land area that we had -- that -- as I had done in
13 July. So I was counting the percentage of landowners in
14 that footprint that lived in Piatt County, and that number
15 was 50%. And then as I looked at actual turbine locations
16 now that we've narrowed it down to 50, it was reduced to
17 30% and so I corrected the numbers.

18 And as you can see on this chart, that really -- it
19 doesn't affect any of the construction numbers. It just --
20 I starred the numbers, starred the lines where that's going
21 -- that is going to make an impact. So it's gonna be in
22 that local revenue and supply chain impacts and it's gonna
23 be in the induced impacts during operations because during
24 construction there's not property taxes taken out and

1 there's not landowner payments that are made. That's
2 measured during operations.

3 Q. Okay. So, just so I'm clear, going back to the
4 original concept, you said -- is it 30% of the actual
5 property of the 50 are Piatt residents?

6 A. Thirty -- 30% of the landowners of those on those
7 turbines are Piatt County residents.

8 Q. Okay. So that's landowners, not percentage of the
9 property.

10 Okay. And how about the state of Illinois?

11 A. In the previous analysis when we did the land area,
12 it was 94% and now it's 90% --

13 Q. Okay.

14 A. -- on those 50 turbines.

15 Q. And you don't know how many of that 30% actually
16 live on the property -- have residences on the property
17 that is receiving the wind turbine, correct?

18 A. So the method that I used to develop those
19 percentages was that I -- again, I had already looked up
20 property tax revenue -- property taxes -- and jurisdictions
21 for the property. So we looked by where the tax bill was
22 gonna get mailed to.

23 My assumption is that if you're paying the property
24 tax bill, the address that that's sent to is your -- where

1 you're receiving also those landowner payments. It's the
2 best I can do in terms of looking at that. So that 30% is
3 based on looking up the property tax records and saying
4 where does the property tax bill get sent to and is it in a
5 -- is it in a location in Piatt County or is it a location
6 outside of Piatt County in the state of Illinois or is it
7 in Florida.

8 Q. Okay. Let's go back to my original question,
9 though, if you don't mind, which was of that 30% you do not
10 know how many of those 30% of the people actually live
11 inside the project area footprint, correct? You know they
12 live in Piatt but you don't know if they live in the
13 footprint or next to any of the turbines; is that a fair
14 statement?

15 A. All I based it on is property tax records. So,
16 yes, to the extent that that's being mailed to a resident,
17 it's in Piatt County. It may not be the actual property,
18 correct.

19 Q. Okay. Thanks.

20 Let's go to the -- your PowerPoint. Again, they're
21 not numbered but I'll try and -- page 5. It's the chart
22 that says economic development results from local capture
23 of new investments.

24 A. Okay. I'm there.

1 Q. Okay. You talked about the initial investment plus
2 regional multiplier effect. What is the percentage of the
3 leasehold dollars spent -- according to your model, what
4 percentage of the leasehold dollars paid to participating
5 property owners is actually spent in Piatt versus goes to
6 an investment? Does that make sense? Can you tell us
7 that?

8 A. I don't think I understand the question.

9 Q. Okay. So you can do two things with your income,
10 right, you can spend it or you can invest it. You can
11 invest it in money market. You can invest it in property
12 in Florida, as you just mentioned. You can invest it in
13 many different ways, correct? I can invest it in buying
14 Waste Management stock?

15 A. Uh-huh.

16 Q. Your IMPLAN model we can't tell -- or do you know
17 from your IMPLAN model what is the percentage of those
18 participating property payments that are spent locally
19 versus being invested?

20 A. So there is a what's a called a PCE, personal
21 consumption expenditure, that says of people's income how
22 much do they spend and on what categories of, you know,
23 different sectors of the economy, what do they spend that
24 money on. From a personal consumption expenditure, it's

1 not surprising a lot goes to retail trade. Retail trade's
2 one of them, wholesale trade and so forth.

3 So I pull that out of IMPLAN and we do use that to
4 capture how much -- if you have additional income, how much
5 do you spend and how much do you save.

6 Q. And are you -- you're using the normal personal
7 consumption amount, or are you changing the amount for
8 these types of payments?

9 A. I'm using the general personal consumption
10 expenditure.

11 Q. So you're using this the same way I would use, or
12 Joe Smith would -- this type of payment, you're comparing
13 it and spending it as personal consumption in the same way
14 that Joe Smith might pay -- or goes on a \$15-an-hour
15 salary, that same percentage?

16 A. So there is the ability to look at, you know,
17 income levels across the county for that. You know, to
18 say, you know, are you lower income. That's gonna have a
19 different personal consumption expenditure versus higher
20 income, but the model does not distinguish between types of
21 income. So if your point is here's money that I get from
22 wages versus here's money that I get mailed to me as my, my
23 lease payment, it's all income and we're not
24 differentiating.

1 Q. So it's treated the same, in essence?

2 A. Yes.

3 Q. Okay. That's fair.

4 You really don't know what percentage of the supply
5 chain is available in Piatt County, do you, for these --
6 for the construction of these wind turbines?

7 A. That, that is yet to be determined. You know, so
8 they don't have all the, you know, obviously contracts in
9 place and who they're gonna buy things from. This, again,
10 is based on the model of, you know, government statistics
11 and interrelationships between the industries.

12 Q. Okay. For example, blades. You're not aware of
13 any manufacturer of wind turbine blades in Piatt County,
14 correct?

15 A. That's correct.

16 Q. You're not aware of any manufacturer of nacelles in
17 Piatt County, correct?

18 A. That's correct. And all of those large turbine
19 parts we assumed were not sourced in Piatt County and
20 they're not sourced in the state of Illinois. So those are
21 gonna be in that non-regional expenditures.

22 Q. Okay. You don't know, as I think we heard earlier
23 today, the number of construction workers that will
24 actually live in Piatt, correct?

1 A. I can't guarantee that they're gonna live in Piatt
2 County. But, as I said before, you know, large projects,
3 economic development projects like this, do attract people
4 to come and stay in the county.

5 Q. Yeah. Let's talk about that for a second. First
6 of all, how long is this construction project going to
7 last?

8 A. There's gonna be another witness that'll talk
9 about --

10 Q. I mean, it's not gonna last. I apologize for
11 talking over you. It's not gonna last five years, correct,
12 the actual construction of the wind farm?

13 A. Correct.

14 Q. Okay. So -- and then you talked about Rivian.
15 Rivian, as I think we all know, is a very success -- it's a
16 great success story in Bloomington/Normal. It has -- do
17 you know how many permanent jobs Rivian has?

18 A. I'm not aware for sure.

19 Q. But it's hundreds, correct?

20 A. Oh, yeah.

21 Q. Okay.

22 A. In the thousands.

23 Q. Okay. And so people are moving to
24 Bloomington/Normal because there's thousands of permanent

1 jobs, correct?

2 A. There were also construction jobs. They basically
3 redid the whole plant, expanded it at least twice that I'm
4 aware of, so there was construction going on as well as
5 ongoing permanent jobs.

6 Q. Okay. And in this case, instead of thousands of
7 permanent jobs we have eight; is that correct, for this
8 particular project?

9 A. No.

10 Q. On-site labor impact is eight?

11 A. That's not the total impact.

12 Q. I'm talking about from -- I'm trying to compare
13 apples to apples. Rivian obviously, with thousands of
14 employees, has probably tens of thousands of off-site labor
15 impacts, correct?

16 A. Yes.

17 Q. Okay. So I'm talking on-site labor impacts. I'm
18 talkin' thousands at Rivian versus eight at Piatt County
19 project wind farm, correct?

20 A. Right, if we're considering direct labor. I'm
21 sorry. I misunderstood.

22 Q. Fair enough. And I -- knowing me I asked a really
23 bad question, David, so don't worry about that.

24 It's also true that you don't know the number of

1 construction jobs a 400,000-square-foot distribution center
2 would bring, correct?

3 A. No, I've never modeled that or --

4 Q. Okay. You don't know the number of construction
5 jobs a new Kentucky Fried Chicken would bring, do you?

6 A. No.

7 Q. Okay. You also don't know the number of long-term
8 jobs that a Kentucky Fried Chicken would bring, do you?

9 A. No.

10 Q. It's fair to say, isn't it, that your model is
11 based on gross jobs, gross number of jobs, correct?

12 A. Could you define what you mean by that.

13 Q. Well, it's not net?

14 A. So what would you want netted out of this?

15 Q. I, I -- you know what the word net as far as
16 employment numbers are, correct?

17 A. Yes. The idea, as I understand it -- I just wanted
18 to be clear -- so gross jobs is saying how much will come
19 as a result of this new project. But then there may be
20 displacement of other workers of things. As I was driving
21 in, I was looking at -- there's a really nice Casey's up by
22 the 74 exit and there's a really nice Huck's right, like,
23 next to each other and things. And I thought I wonder -- I
24 don't travel this way. I go on 74 right past that Farmer

1 City exit. And I'm like I wonder which one was here first
2 and how much business they stole away from the other one.
3 So in this illustration a net job would be well, yeah, you
4 -- let's say Casey's was there first and the Huck's comes
5 in, but you're stealing some of the business and so forth
6 that would have gone to Casey's that they were enjoying and
7 things. So you want to net out some of that, that effect.
8 There might still be an overall net positive for things.

9 In the case of the wind farm, I don't see
10 significant, you know, things to net out of the gross
11 analysis.

12 Q. But you would agree that your report is based on
13 gross jobs, not net jobs, correct?

14 A. I, I have looked at the impact for the wind farm
15 given those expenditures, and I have not reduced the
16 results that came out of the model for any type of those
17 Huck's-versus-Casey's items.

18 Q. Okay. Thanks.

19 If I may approach the witness.

20 HEARING OFFICER KAINS: Yes, you may.

21 Q. For the record, you have in front of you what I've
22 labeled as Objector's Exhibit 20, do you not?

23 A. Yes.

24 Q. Okay. And I will advise -- and I don't think

1 there's any -- gonna be any dispute about it -- that this
2 is article four from the Piatt County Zoning Ordinance.
3 Have you seen this before, any parts of it?

4 A. I think I probably have seen parts of it excerpted,
5 but I don't think I've seen it in this exact form.

6 Q. Yeah. If you could go to page 16, which is
7 actually the third page in. At the bottom, the last
8 sentence at the bottom paragraph, D, right above the one,
9 says before recommending the issuance of a special use
10 permit the board may prescribe such conditions as well in
11 the board's judgment ensure that -- and then it sets forth
12 seven conditions. Do you see those?

13 A. Yes.

14 Q. Nowhere in the seven conditions does it mention the
15 word real estate taxes, does it, or property taxes?

16 A. It talks about general welfare.

17 Q. Okay. But does it mention the word taxes anywhere?
18 Do you see the word taxes anywhere in these seven
19 conditions?

20 A. No, I do not see the exact words.

21 Q. Okay. And you've also read the WECS ordinance, you
22 said, right?

23 A. Yeah, I've seen that.

24 Q. Do you recall, do you recall anywhere in the WECS

1 ordinance where it says the word taxes?

2 A. I don't have it in front of me and haven't had it
3 memorized, but I will take your word for it that it
4 probably does not mention the word taxes in that either.

5 Q. Okay. If I may have a moment.

6 HEARING OFFICER KAINS: Yes, you may.

7 MR. LUETKEHANS: I have no further
8 questions of Dr. Loomis. Thank you.

9 HEARING OFFICER KAINS: Very good. Thank
10 you, Mr. Luetkehans.

11 All right. Next we will have questions from other
12 interested parties. That would be members of the public
13 opposed to the application or neutral on the application.
14 We will have questions from the public when we resume after
15 a short recess. We will take a 15-minute break. It's
16 presently 7:31. We will resume at 7:46 p.m. This board is
17 in recess.

18 (WHEREUPON, a brief
19 recess was had.)

20 HEARING OFFICER KAINS: Okay. Folks, if
21 you could find your seats, please.

22 All right we're gonna go back on the record.

23 Thank you, Tammy.

24 It's now time for members of the public opposed to

1 the application or neutral on the application with their
2 questions for Dr. Loomis regarding his economic analysis.

3 Does anyone have a question or questions?

4 Ms. Coil, and then Mr. Dylan Gallagher and then
5 this nice lady -- and we haven't met yet.

6 MS. COIL: My name's Claudia Coil.

7 C-l-a-u-d-i-a C-o-i-l.

8 EXAMINATION

9 BY MS. COIL:

10 Q. I have one question on the school system. Up in
11 Michigan -- and you might have seen that in this report --
12 in Tuscola County, Michigan, the energy company there is
13 suing more than a hundred schools, townships and social
14 service groups seeking about \$8 million in tax clawbacks.
15 Can you define clawback?

16 A. I believe what they're referring to is where the
17 taxes have already been paid and then they want a refund --

18 Q. Okay.

19 A. -- of monies already been paid.

20 Q. Okay. And this is the -- in this report it says
21 the districts and other groups agreed to allow Consumer
22 Energy, DTE Energy, and standalone wind energy companies
23 like NexEnergy, to build wind farms in the area in return
24 for a specified amount of tax revenue over a 20- to 30-year

1 period of time, kind of -- that would be similar to this,
2 correct?

3 A. Similar in what --

4 Q. Well, that they agreed in order that they would get
5 tax revenue from this if the wind, wind company built
6 there?

7 A. Yeah. That would be according to, you know,
8 Michigan tax laws --

9 Q. Right. Okay.

10 A. -- and their, their valuation and, and process.

11 Q. Okay.

12 A. For here in Illinois we have, again, that standard
13 assessed value, fair market value, for the turbine so we
14 don't have the difficulty that it sounds like they've had
15 in Michigan.

16 Q. Okay. What, though, in, in this particular case
17 they changed the depreciation schedule --

18 A. Uh-huh.

19 Q. -- for the wind turbines. And based on the new
20 schedule the energy company sued the groups to whom it had
21 paid taxes. So in this one school system, the head of the
22 school system, Josh Hawn, said that they were suing his
23 district for \$1.2 million.

24 So what would prevent that type of thing happening

1 in Illinois, or is that guaranteed that that could never
2 happen?

3 A. So, I mean, in the statute we have 4% depreciation
4 per year. And oftentimes in other states they classify
5 wind turbine equipment and the whole, kind of wind farm
6 into various classes. Some of it may be, you know, a
7 20-year depreciation, another might be a 10-year and then a
8 7-year. And so depending on how different parts of the
9 wind farm gets put into these buckets then they get those
10 depreciation rates.

11 That's not gonna be the case here because in the
12 law it just has a standard 4% depreciation each year. So
13 I, I --

14 Q. And could that law change?

15 A. The law has in the past had a sunset provision.
16 I'm not aware that that still has. But each time it's come
17 for, kind of, renewal it's been, you know, it's been
18 renewed and it's been, as we say, kind of a the law, I
19 think, for -- yeah, I can't remember the exact -- but, but
20 12, 15 years.

21 Q. Okay. And then I have one other question. The
22 wind turbine companies -- this report does come out of
23 Europe but it seems to, you know, since we kind of do this
24 -- talk about a global economy, it seems to apply here too.

1 Siemens Renewable Energy, Vestas, General Electric,
2 they're all reporting large losses. And Vestas is
3 reporting 151 million for the third quarter based -- and
4 reasons for this they gave were increased cost of
5 materials, supply chain problems and competition from
6 China.

7 So how, how would that affect this? Does it affect
8 the money here at all if, you know, these companies, you
9 know, inflation gets worse and supply chains get worse, how
10 does that affect the money that would be involved in this
11 project?

12 A. So my understanding is companies like Apex is the
13 developer. They're going to then procure or buy those
14 turbines. And those, as you listed, GE and Vestas, are two
15 of the largest turbine manufacturers of turbines here in
16 the U.S. They would -- Apex would -- go out and buy the
17 turbines from that company. They'd also, you know, hire a
18 construction firm to oversee those construction and
19 purchase all the additional things besides the turbine
20 itself.

21 So I don't think there's a worry in terms of those,
22 you know, those companies. I mean, I think lots of
23 companies in, you know, economy-wide are experiencing those
24 supply chain shortages and things. But these are

1 companies, you know, GE and Vestas, that have been around
2 for a long time. They're still -- they're not at a
3 standstill. And I believe they'll get the kinks worked out
4 and I'm hoping we get the kinks worked out of a lot of
5 supply chain items, but I don't think this would be
6 abnormally affected.

7 Q. If we go -- one last question. If we got into an
8 official recession, does that change the numbers of people
9 that would be employed on this project or does it change --
10 what would it change, I guess?

11 A. Yeah. It's, it's not going to affect the property
12 tax revenue. You know, that is set, as we said, according
13 to formula. It's gonna be there for a third -- you know,
14 300-megawatt wind farm. This is what the tax revenues are
15 gonna be in those 50 locations.

16 The -- if the, if the expenditures -- so we built
17 the model on those capital expenditures and things -- if it
18 costs them more, like the turbines become more expensive
19 than what we assumed in here, that's gonna increase the
20 economic impact. It will, it will make them in a worse
21 financial model to build the project. They don't want to
22 spend more money. But from an economic impact, the more
23 money you spend in, you know, capital expenditures and, of
24 course, you know, some of that we said is flowing outside

1 the region, but to those expenses that we expect to be here
2 in Piatt County that's gonna be not -- you know, it won't
3 affect the results in any way.

4 Q. All right. Thank you.

5 HEARING OFFICER KAINS: Thank you, Ms.
6 Coil.

7 Mr. Gallagher. If you could, sir, please state
8 your name, spelling first and last for the record.

9 MR. GALLAGHER: Dylan Gallagher.
10 D-y-l-a-n G-a-l-l-a-g-h-e-r.

11 EXAMINATION

12 BY MR. GALLAGHER:

13 Q. Of the 30% so-called Piatt County residents, I
14 think is how you put it, how many of those tax bills are
15 sent to farm managers?

16 A. I, I don't know.

17 Q. And then, also, if a person had two or three towers
18 are they counted multiple times in that 30% or are they
19 just counted as one individual?

20 A. So we went by parcel number for things. So if it
21 -- and so, therefore, we're saying those landowner payments
22 are gonna be proportional to the, to the towers. So if
23 they get, you know --

24 Q. So they would be counted twice?

1 A. Right. It's gonna be per turbine. And if it's
2 three different parcels that they own and they get three
3 turbines, they would be counted three times because it's
4 proportional to the number of turbines and the landowner
5 payments.

6 Q. Okay. Thanks.

7 HEARING OFFICER KAINS: Thank you, Mr.
8 Gallagher.

9 Ma'am, you're next. And could you please state
10 your name, spelling first and last names for the record.

11 MS. LEHNERT: Sure. It's Lisa Lehnert.
12 L-i-s-a L-e-h-n-e-r-t.

13 HEARING OFFICER KAINS: Go right ahead,
14 Ms. Lehnert, questions for Dr. Loomis.

15 EXAMINATION

16 BY MS. LEHNERT:

17 Q. I'm trying to figure out how the local governments
18 get the real estate tax money because, you know, their
19 funds have limits. And so will the windmills values
20 increase the EAV?

21 A. Yes, it will increase the EAV.

22 Q. Okay. Thanks.

23 HEARING OFFICER KAINS: Thank you, Ms.
24 Lehnert.

1 Any other questions for Dr. Loomis?

2 Mr. Bill Gallagher. And then, Ms. Sebens, you'll
3 be next.

4 Mr. Gallagher, I think everybody knows you and
5 knows how to spell your name so go right ahead with
6 questions for the professor.

7 EXAMINATION

8 BY MR. GALLAGHER:

9 Q. All right. Mr. Chambers and Mr. Wax, I think,
10 maybe touched on something, talking about the economic
11 impacts and improvement in the area around the wind farm
12 being DeLand, Mansfield, so forth. I also was kind of
13 wondering about that same, same issue. And it goes back to
14 the supply chain jobs that you mentioned. I think there
15 was 295 indirect supply chain jobs. You called them maybe
16 hidden numbers, hidden jobs.

17 A. Uh-huh.

18 Q. How do you account for those?

19 A. Yeah. So we will look at those -- you know, those
20 were particularly during construction -- so we'll look at
21 those capital expenditures, construction costs to build the
22 wind farm. And we take, you know, a detailed look at the
23 overall capital expenditures and divide them up into
24 different categories.

1 The first would be equipment. Most of the turbine
2 equipment, as I said before, we assume is gonna be sourced
3 outside of the state. The -- as we look at, you know,
4 other expenditures, you know, construction labor, you know,
5 all of those detailed lines, engineering and so forth, will
6 be accounted for totaling up to their capital expenditures.

7 Q. And those are located in Piatt County, these --

8 A. So we'll take the total amount of the total project
9 and then we try and estimate what is the percentage that
10 are gonna come from Piatt County and what percentage are
11 gonna come from the state of Illinois. Within each
12 category of those expenses then -- or generally in the
13 sectors of the economy -- the software, the IMPLAN
14 software, will then give us what's called a regional -- an
15 RPC, regional produce coefficient -- and it basically says
16 if you spend it here -- or if a dollar gets purchased here,
17 how much of that stays within, you know, the county in this
18 case and how much of it flows. So we have kind of a, you
19 know, checks and balances within the software to say
20 whether those are reasonable assumptions.

21 Q. Well, I guess in my mind I'm trying to think of
22 supply houses or parts houses or building supply places
23 that provide materials that are gonna be essential to
24 building these wind towers, and I can't think of any off

1 the top of my head.

2 A. Yeah.

3 Q. But maybe you have some that we don't know of.

4 On the other subject -- and Mr. Wax brought this
5 up -- construction jobs and qualified labor. How much of
6 that is coming from Piatt County? I don't know that you
7 actually know that and sort of indicated you don't really
8 know how many residents in Piatt County would be qualified
9 to participate. But last week while we were here there was
10 a large group of young men that sat in the back and they
11 were from Shelbyville, Illinois. They were operators from
12 a local down in Shelbyville, which is about 50 miles away.
13 I was a Teamster for over 20 years so I kind of know a
14 little bit about the unions and the locals and what your BA
15 is to you, your business adviser?

16 A. Uh-huh.

17 Q. I turned to those guys and I said why, why are you
18 here? Why does Apex have you here? And they grinned and
19 said, well, we were told to be here by our BA.

20 HEARING OFFICER KAINS: Mr. Gallagher,
21 Mr. Gallagher, I'm gonna interrupt you. Do you have a
22 question for Dr. Loomis?

23 Q. The question goes back to labor, was there labor in
24 Piatt County. These guys were from Shelbyville. They were

1 not from Piatt County. So the money that they're gonna
2 spend, other than maybe picking up a six-pack of beer to go
3 back home, they're not gonna be living here. They're not
4 from here?

5 HEARING OFFICER KAINS: Do you have a
6 question for Dr. Loomis?

7 Q. The question is about your labor, how you figured
8 the labor for Piatt County.

9 A. So when we look at construction labor -- again,
10 this is under new Illinois law, the Climate and Equitable
11 Jobs Act -- wind farms have to have a project labor
12 agreement, a PLA, to do it. Most every wind farm that I
13 know of has used union labor. And as you probably know and
14 so forth, if you hire the local laborer's union, local
15 IBEW, those don't -- aren't respecters of county borders,
16 right, and so the, the people who get to work on a project
17 work according to union rules and seniority and other
18 things, not according to anything that's in Apex's control
19 or my foreknowledge of what, you know, would that be.

20 So when I say these are going to be, you know,
21 hired locally, there's lots of things as you, you know,
22 point out in terms of those union rules and the
23 contracting, that I can't know for, for certainty. I've
24 done my best to, you know, account for that in the

1 modeling, but I can't correct for everything.

2 Q. Right. I understand what you just said, but in
3 your modeling you really can't specifically drill down and
4 say these boys are from Piatt County and they're gonna be
5 working here. Thank you.

6 HEARING OFFICER KAINS: Thank you, Mr.
7 Gallagher.

8 Ms. Sebens. And, ma'am, could you please state
9 your name, spelling first and last.

10 MS. SEBENS: Debbie Sebens. D-e-b-b-i-e
11 S-e-b-e-n-s.

12 EXAMINATION

13 BY MS. SEBENS:

14 Q. It's regarding the people coming here to work on
15 it. At one point in your -- and I don't have the
16 information -- but on one page it talked about the project
17 starting January 1st of 2024. So I'm just estimating
18 approximately a year for construction. And I'm an
19 accountant, sorry. Even the IRS says that's temporary.

20 So when you're talking about them moving here, I
21 see that as highly unlikely. What I would like to know is
22 in these projects in a rural community like this where they
23 don't have a Rivian in our back yard -- I mean, it's across
24 but, I mean, it's not in Piatt County -- where are these

1 temporary workers going to find jobs in our county?

2 A. Yeah. Let me just back up a minute. It might be
3 helpful background -- I can't help myself. I'm a professor
4 other of things. This is, this is, this is a difficult
5 question that, that economists in the U.S. government
6 struggles over. If you go and say -- you go to the Bureau
7 of Census and say -- how many people work in this county,
8 it will be based on their residence because it's the
9 census.

10 If you go to the Bureau of Labor Statistics and say
11 how many people work in Piatt County, they are drawing from
12 employer records to say how many people do you employ in
13 Piatt County. And they don't ask do you live also in Piatt
14 County. They don't ask what -- so the numbers don't line
15 up between two government agencies for this for good
16 reasons. Is it based on, you know, surveys in your home?
17 Is it based on your place of work? We're gonna face that
18 same question here, and I've done my best to show, okay,
19 these are the people who we've estimated are gonna be hired
20 locally here in Piatt County and the bigger numbers are
21 those that are gonna be sourced outside of the, you know,
22 of the state of Illinois, to give you a bigger number that
23 are being, being sourced there.

24 So it is -- I admit that it's a difficult question

1 but it's kind of endemic to economics and economic
2 research. I feel like I've done my best to try and address
3 it.

4 Q. And nobody here is disputing that. You've done
5 your best. But I think our situation here is different
6 than, you know, the northern ones or the ones closer to Des
7 Moines or things because we are such a strong agricultural
8 community. Just like the 30 Piatt County residents, we
9 have a list of the landowners that have turbines and many
10 of them have multiple turbines on their ground. So there's
11 not 30 residents that are on it. So what I'm saying is how
12 can we -- I don't want to say -- trust but go with your
13 numbers when we find such large discrepancies?

14 A. Yeah. Just to be clear on that 30% and having
15 multiple turbines, what I did was take the parcels that
16 will have turbines on them --

17 Q. Right.

18 A. -- so that's are gonna represent landowner
19 payments.

20 Q. Right.

21 A. And then I said how many of those -- what
22 percentage of that landowner payment, not individual, like
23 how many people --

24 Q. Right --

1 A. -- but how many of those -- what percentage of the
2 landowner payments are going to, at least according to tax
3 records -- again, it's an assumption -- but are going to
4 people whose tax bill is residing in Piatt County.

5 Q. Right. But --

6 A. So it's not 30 people out of, you know --

7 Q. Right. It might be multiple of the 30?

8 A. Yeah.

9 Q. Okay. Thank you.

10 HEARING OFFICER KAINS: Thank you, Ms.
11 Sebens.

12 Ms. Rupiper. Could you spell your last name for
13 the court reporter.

14 MS. RUIPIPER: Yes, it's R-u-p-i-p-e-r.

15 HEARING OFFICER KAINS: Thank you. Go
16 ahead.

17 EXAMINATION

18 BY MS. RUIPIPER:

19 Q. Ms. Lehnert asked about the EAV, which is the
20 equalized assessed valuation, okay. Could you put that
21 slide up there regarding the estimates of how much more
22 money will be coming into the townships? I'm not sure what
23 slide it was. Yes, that one. Thank you.

24 So I guess specifically taking a look at Blue Ridge

1 township, you know, Dr. Loomis, are you aware that there is
2 only a certain percentage that a township can levy based on
3 an EAV?

4 A. There are certain funds, yes, that are capped.

5 Q. Okay.

6 A. And that's correct, yes.

7 Q. So, so if -- I represent a few townships here, but
8 I'm here on my individual capacity with just a question of
9 curiosity.

10 HEARING OFFICER KAINS: Absolutely. You
11 may go ahead.

12 Q. Okay. Thank you.

13 So roughly for an Illinois township their rates set
14 in their general fund is about .00025%. And so what
15 happens then is you take the county -- they take that
16 percentage, they times it by the EAV, and that is the most
17 that they can levy in that general fund.

18 Does that make sense? Do you understand that?

19 A. Yes.

20 Q. Okay.

21 A. Uh-huh.

22 Q. So what I'm wondering then is there's property tax
23 revenue estimated up there, like for 2024 for Blue Ridge
24 Township, \$103,634. And so I guess my question is how

1 would they actually get that? How, how much do you think
2 -- or do you know -- with the windmills 'cause you had said
3 that the valuation of the windmills are also included in
4 the EAV. So assume that Blue Ridge Township EAV is about
5 \$50 million, just, just an assumption. Do you know, dollar
6 for dollar, at least how much more that EAV will be
7 increased with the addition of the windmills?

8 A. So I have a clarifying question --

9 Q. Okay.

10 A. -- on those townships. So, so I'm more familiar on
11 the school district ones where there's multiple funds.
12 There might be -- you know, you'd have, you know, debt --
13 you know, a debt fund, a general operating fund and
14 multiple different --

15 Q. Uh-huh --

16 A. -- funds for that. Is that the case here in a
17 township where the total township rate is made up of
18 different parts, or is it the total township operating
19 budget that is capped the way that you're speaking to?

20 Q. No. Your township budget is usually, at least in
21 this in, this part of the world, there's about four
22 different -- there's four different funds, roughly. You
23 have your general fund, which has the rate limit of the
24 .00025. That's just off the top of my head. You have an

1 audit fund, which has no limit. There's no rate limit in
2 that. So theoretically they could levy whatever they want.
3 They can't but theoretically -- there's no rate limit.
4 They also levy in a tort liability. That's a liability
5 insurance. There's no limit in that. IMRF, I don't think
6 there's a limit on that. So really that's why I'm asking
7 about the general fund. For the townships that's the one
8 that seems to get depleted the most. There's more fingers
9 in that one. And so that's, that's why I'm asking this
10 question is, you know, I understand that that's projected
11 \$103,000 for Blue Ridge Township. So do you know how much
12 for Blue Ridge Township, assuming they have a \$50 million
13 EAV now, roughly, before the windmills, how much the
14 addition of the turbines in Blue Ridge Township will
15 increase that EAV so that the local governments will
16 actually be able to access that money?

17 A. Yeah. So the -- so when I did the analysis, just
18 to be clear, I took the total tax rate, essentially bundled
19 of those, because I pulled those numbers off of the tax
20 bill according to those tax records. And it sounds like
21 that's made up of, say, these four funds for the township.
22 And then they add up to the tax rates that I've put here.

23 Q. Well, what I'm trying to figure out is -- I guess
24 what I'm trying to determine is how much the EAV for Blue

1 Ridge Township or any township --

2 A. Uh-huh.

3 Q. -- will increase from the presence of the wind
4 turbines so that because the EAV is bigger, that .00025%
5 that the townships's limited by -- because they can't go
6 over that ever, that's a hard limit imposed by statute,
7 that's it. So I want to know how much more will the EAV
8 increase with the addition of the windmills?

9 A. So I can't tell you the breakdown by township of
10 things, but in the report I do -- the -- under the
11 methodology section --

12 Q. Uh-huh.

13 A. -- the fourth bullet point says, fourth, this
14 analysis assumes the project is placed in service January
15 1st, 2024, at a fair cash value of 164.5, rounding, million
16 dollars. So that's the fair cash value. Equalized
17 assessed value should be one-third of that, 33.3%.

18 What I can't tell you is -- and isn't in the report
19 is -- to say what percentage of that EAV -- what percentage
20 of the turbines -- of the 50 turbines how many are located
21 in Blue Ridge --

22 Q. Uh-huh.

23 A. -- township.

24 Q. Okay. So -- but the turbines that would

1 theoretically be located in Blue Ridge Township, that, that
2 valuation would be part of the EAV applicable to real
3 property as well; is that right? It would be all folded
4 into one EAV?

5 A. It would all, yes.

6 Q. Okay. But you don't know per township exactly how
7 much that would increase the EAV in Blue Ridge Township or
8 Goose Creek Township or Sangamon Township?

9 A. No. I don't have those figures.

10 Q. Okay. All right.

11 And then if you could go to table nine.

12 HEARING OFFICER KAINS: Tammy, let's go
13 off the record while we find the right slide.

14 (WHEREUPON, a discussion
15 off the record was had.)

16 HEARING OFFICER KAINS: Okay. Tammy,
17 let's go on the record now.

18 All right. You may resume your questioning of Dr.
19 Loomis.

20 BY MS. RUPIPER:

21 Q. Okay. I just have a -- just a general question
22 about, I guess, inflation. And you had mentioned your
23 methodology was assuming a constant rate of inflation, I
24 think of, what, 2.8%?

1 A. Correct.

2 Q. Okay. So, like, taking a look at Blue Ridge School
3 District, is that constant rate of inflation reflected in
4 the projected tax revenues? So I guess my question is so
5 that in 2053 the projected tax revenue to Blue Ridge School
6 District was \$1,117,000?

7 A. Uh-huh.

8 Q. But that -- is that a hard number or is that in any
9 way adjusted for inflation?

10 A. That is adjusted for inflation. So there's two
11 effects that are going on --

12 Q. Okay.

13 A. -- and this gets to your question from last night.
14 It has a 4% depreciation. So if there were zero
15 inflation --

16 Q. Uh-huh.

17 A. -- prices just stayed constant, the project would
18 depreciate by 4% a year and it would max out -- the law
19 says that you take 4% a year until you hit 70%
20 depreciation.

21 Q. Uh-huh.

22 A. And then it -- and then it's fully depreciated and
23 would stay constant.

24 Q. Okay. So I guess, I guess my question then is so

1 in 2053, I mean, \$1,117,000 has the same buying power as it
2 would now. That's, that's what I'm trying to figure out.

3 A. Yeah. No. I -- for clarity purposes -- sometimes
4 people who do reports will do, like, net present value --

5 Q. Uh-huh.

6 A. -- to say -- to account for, you know, the fact
7 that future dollars aren't worth as much as dollars today.
8 And I don't do that in the reports because I find that it
9 gets confusing --

10 Q. Uh-huh.

11 A. -- and wonky. So I choose just to say here's --
12 every year here's how much the tax revenue will be based on
13 these and I just take a 30-year average. So I add those
14 all up, you know, and take the total and divide by 30.

15 But you're exactly right that the time value of
16 money would mean that, you know, revenues that I get 30
17 years from now are not worth as much as those that I get
18 today.

19 Q. Okay. So what that means is so now we're in 2022
20 and, you know, 2050 -- you know, looking at it at that
21 number, \$1,117,000, it's like, wow, that's pretty -- that's
22 a lot of money. But it's correct, though, that that same
23 amount might not have the same punch in 2053; is that, is
24 that --

1 A. That's correct.

2 Q. Okay. That's all I have.

3 HEARING OFFICER KAINS: Okay. Very good.
4 Thank you, Ms. Rupiper.

5 Any other questions from the public for Dr. Loomis?
6 Yes, ma'am. Please come forward. If you could please
7 state your name, spelling first and last names for the
8 record.

9 MS. RYAN: Susan, S-u-s-a-n. Ryan,
10 R-y-a-n.

11 HEARING OFFICER KAINS: Go ahead, Ms.
12 Ryan.

13 EXAMINATION

14 BY MS. RYAN:

15 Q. Could we go to the summary slide? Dr. Loomis, in
16 your first line it says that you have 585 local jobs in
17 Piatt County during construction. Could you -- I think you
18 probably explained this, but could you explain how you came
19 to that exact number for Piatt County again?

20 A. Sure.

21 Can you go to table one?

22 So the table one is there, the 585 jobs for Piatt
23 County, and that's composed of those 239 on-site, or direct
24 jobs, and additional 295 in that supply chain, or indirect

1 jobs, and then an additional 51 in that induced category.

2 Q. So 585 jobs in a rural county like Piatt County is
3 pretty significant; would you agree with that?

4 A. I would.

5 Q. Okay. But I guess I'm kind of questioning -- I
6 think it was brought up in northern Piatt County -- DeLand,
7 Galesville, Mansfield, rural Farmer City -- there's,
8 there's really just not -- we don't have a grocery store.
9 So the folks that are coming in -- it says Piatt County
10 jobs, but it doesn't seem possible that there could be 585
11 Piatt County jobs.

12 A. Uh-huh.

13 Q. I guess I'm questioning the number. Does that make
14 sense to you that that huge amount of jobs is even possible
15 in northern -- in Piatt County?

16 A. Yeah. I -- if you look at how much money this is
17 in terms of the kind of size of the investment that comes
18 here, it speaks to that translation in terms of number of
19 jobs.

20 I agree that that's a large number, but I also
21 agree that the wind farm and investment in rural
22 communities is, is very large and we've seen in other
23 counties where that has happened.

24 Q. Piatt County jobs?

1 A. Right. To, to say that I -- you know, as I said
2 before -- I think it was to Mr. Chambers or maybe to Mr.
3 Wax's question -- I, I can't do, like, micro-siting. So if
4 you say there's no grocery store at the, at the north end
5 of the county, I can't take into account that, you know,
6 somebody's gonna go across the county line to the nearest,
7 you know, store from there. But I do have
8 industry-specific numbers by all these different categories
9 specific to Piatt County. So this is not a general. It's
10 saying how many employees, how much business is done in
11 Piatt County on kind of an industry by industry basis.

12 Q. Five hundred eight-five jobs.

13 I know that you -- I believe that you testified at
14 the DeWitt County special use permit as the economic
15 expert; am I correct?

16 A. I think I did at one of them. I'm not sure that I
17 did all of them.

18 Q. So DeWitt County just finished up a wind tower
19 project. And I would say that DeWitt County and Piatt
20 County have a lot of similarities, would you not, as rural
21 counties?

22 A. Yeah, that's fair.

23 Q. Thank you. So do you happen to know real numbers
24 and not just modeling what the real numbers of DeWitt

1 County jobs so that you could use that maybe for something
2 like this with the questions how many actual DeWitt County
3 jobs that were created during the construction of that wind
4 tower project?

5 A. I haven't looked at DeWitt County in particular to
6 look at kind of after-the-fact how many jobs were created,
7 but I did look at Macon County, Radford's Run wind project.
8 I had been at a zoning hearing, presented a report similar
9 to this, and then looked afterwards, obtained detailed
10 records of who worked on it, how many hours and so forth,
11 what were their exact expenditures rather than the
12 estimated expenditures that we had, you know, are
13 projecting forward and things. And my -- the model
14 prediction and the results were very close, you know,
15 within 5, 10% of the, of the results, which I consider in
16 looking at this type of an analysis very good.

17 The exception that I would have is what I explained
18 before where they had engaged the local union, right, but
19 the local union extends in a multi-county region, like the
20 local unions for DeWitt County extended into McLean County.
21 So when I looked at where do the people live that work
22 there, there were indeed McLean County people who do --

23 Q. Do you mean Macon County people?

24 A. Macon County, sorry. That went into Macon County.

1 And so you -- but, but they hired the local union. It's
2 just according to those, you know, union rules and
3 seniority and so forth who gets to work on the -- a
4 project.

5 Q. Okay. So, again, wouldn't you agree that DeWitt
6 County and Piatt County are very similar? DeWitt County
7 just finished a project that would probably be good to get
8 the real numbers for that. Macon County has a lot of
9 similarities to McLean County. They have Decatur. They
10 have an industrial town. I call it a city 'cause I'm a
11 rural girl. But it would be more comparable to -- McLean
12 County to Macon County. And DeWitt County and Piatt County
13 are similar. It just seems like it would be great to have
14 those real numbers to look at because 585 jobs in DeWitt
15 County, that would be a big deal. I just question whether
16 that actually happened.

17 A. Yeah. I'd love to do that study if you can get me
18 the data, I would --

19 Q. That's not my job.

20 A. -- I would be happy to publish a great research
21 paper. The difficulty -- and I face this as an academic
22 all the time -- is getting the data. So I go to the union
23 and I say I'd like your data of every single person. And
24 they're like who are you, Professor Loomis, you know. And

1 then I go to the company and I say we'd like all of your
2 financial records of everything that you spent and they're
3 like, you know --

4 Q. Well, sir, I understand --

5 A. They're not gonna tell you that.

6 Q. -- that, but, honestly, it just seems like to me it
7 would make a lot of sense. That's why I was asking.

8 A. Oh, yeah. I, I -- I'd love to do it. I mean, I, I
9 agree.

10 Q. But you said you had the numbers from Macon County
11 for Radford Run; am I correct?

12 A. Yes. And, and I've asked the attorney there
13 whether I can use my research -- my studies -- in a
14 published research, to actually publish the results of what
15 I found there and I haven't gotten an answer yet on whether
16 that's gonna be permissible because, again, it's using
17 everybody's data that I -- you know, so I've gotta get
18 everybody's permission to be able to share the results of
19 what I had done in a research study.

20 Q. So you would agree that real numbers are much
21 better than, you know, an estimate for these jobs? And, I
22 mean -- I'm, I'm -- do you know if Apex is advertising 585
23 jobs in Piatt County when that very likely isn't the case?

24 A. I, I -- I'm not aware of what they're advertising

1 or not advertising. The only thing that I can tell you --
2 and we did a lot of talking last night about peer-reviewed
3 studies. The JEDI model that I'm basing these results on
4 was subject to a very extensive review where they did
5 exactly what you wanted where they said here was what it
6 was before, here's -- we looked at the records, you know,
7 years afterwards and dissected it, and that was published
8 in peer-reviewed literature and the economics literature
9 and speaks to the validity of the JEDI model.

10 Now, granted, there was only one, you know, one
11 case because these are very labor intensive. There's
12 another peer-reviewed article in the economics literature
13 that speaks to input output analysis as being the best
14 method for doing these types of analysis. I know that
15 probably doesn't satisfy you in terms of that. I -- I'd
16 like to see that too. I, I want to be able to go back and
17 do kind of the --

18 Q. Yeah.

19 A. -- ex post study.

20 Q. It just seems like real numbers would be a lot more
21 significant in this, you know, particular endeavor.
22 Anyway. Thank you.

23 HEARING OFFICER KAINS: Very good. Thank
24 you, ma'am. Thank you for your questions.

1 Any other questions from the public for Dr. Loomis?

2 Yes, Mr. Teubel.

3 Anybody else after Mr. Teubel?

4 Okay. If you wouldn't mind, again, stating your
5 name, spelling first and last for the record.

6 MR. TEUBEL: Calvin Teubel. C-a-l-v-i-n
7 T-e-u-b-e-l.

8 EXAMINATION

9 BY MR. TEUBEL:

10 Q. I have a number of questions. And this is not
11 intended to be a positive question, but with a lot of the
12 questions on jobs and the assumptions it's about the
13 potential lack of positivity of what's presented, which
14 that may be but there's no chance that it would be a job
15 loss and a negative in local jobs; is that fair to say?

16 There might not be 585 jobs -- it might be 200 --
17 but it's not gonna be less than today?

18 A. So these are new jobs, so I think the comparison
19 that we say is zero. It's not gonna be zero jobs. On
20 additional new jobs to the county it's not gonna be zero if
21 they build a wind farm here.

22 Q. So with the 295 supply chain impacts, what types of
23 jobs would specifically be included within that?

24 A. Many of those are gonna be -- stay within the

1 construction, what, what I think of as the construction
2 sector of the economy. So as we classify different sectors
3 of the economy, it's gonna be money flowing in for, you
4 know, construction workers who are then gonna hire other
5 construction workers and so forth down the line.

6 So a lot of these supply chain ones stay in what's
7 largely construction, but that could include, you know,
8 concrete, you know, a concrete company, which is a good
9 example because it's very expensive to transport concrete
10 very far, so you're gonna look for, you know, a local firm
11 to do it. They're gonna have a lot of concrete that
12 they're gonna buy. In fact, in some wind farms they, they
13 set up kind of a remote operations nearby and on-site.

14 So even the kind of supply chain stuff, concrete, I
15 think, would still be in that construction, you know,
16 construction sector. So a lot of the supply chains will be
17 construction.

18 Q. So that would be in the supply chain impact versus
19 the project development and on-site labor. What would that
20 differentiate between those two buckets?

21 A. So if the -- if they're directly employed by Apex
22 or their, like, general contractor, their EPC contractor,
23 that would be counted as on-site labor impacts. They're,
24 they're, they're there, you see them, you can, you know,

1 count those people.

2 If you -- on the supply chain, I called those
3 hidden jobs because they would be jobs wear if the local
4 concrete company gets this contract, they're gonna say,
5 wow, we need to expand, we need, you know, we need to hire
6 people and so forth. But you don't see that at the wind
7 farm. That's wherever their, you know, company
8 headquarters is going to be and so forth. So there --
9 those new jobs were caused by the wind farm coming in
10 because we didn't need that much concrete in Piatt County
11 before and now we need a whole bunch of it.

12 Then that concrete company says, wow, we need a lot
13 more aggregate and sand and things, so they go to their
14 vendors that typically are local, again, because of
15 transportation costs and just relationships in the local
16 community, and they say we need more. And so we're
17 counting those jobs of the suppliers for the concrete
18 company and so forth. So that, that's where that ends.
19 And we count them in supply chain if Apex or their vendor
20 is paying another company. You know, they're, they're not
21 employing them directly, they're paying the concrete
22 company, the concrete company's paying a separate company.
23 That's in that supply chain.

24 Q. Okay. And from the starred items were the ones

1 that were adjusted for local Piatt County focus; is that
2 correct?

3 A. That's correct. So the starred ones are ones that
4 had changed given the percent landowner adjustment.

5 Q. So with the Piatt County jobs being listed in the
6 state of Illinois, is there a modifier within the software
7 that you use that -- what's the backdrop and the time frame
8 when that was developed, meaning did it look at McLean
9 County that has a significant local city within the county?
10 It would be significantly different than a county that does
11 not have a certain size city that's, therefore, not gonna
12 have local manufacturing capabilities so it would be
13 completely different model and the algorithm software would
14 not be appropriate? Do you have modifiers that would be
15 able to be applied for the different counties?

16 A. Yeah. So the, the -- to be clear, on the JEDI
17 model it creates a -- kind of a framework that's gonna be
18 familiar to wind developers. So it's gonna put these cost
19 categories in terms that, you know, Alan Moore and Apex
20 would say oh, yes, I understand my capital expenditures can
21 tell you this is how much I'm gonna spend on turbines and
22 blades and towers and so forth.

23 And then -- that, that is on the front end. But I
24 also take then and use out of the IMPLAN multipliers -- I

1 talked about IMPLAN and that industry-specific -- that has
2 Piatt County specific data from, you know, from government
3 sources to be able to develop all those different
4 interrelationships specific to Piatt County. So it's not
5 taking into account like, you know, a McLean County with a
6 big city and so forth. It's looking -- and it's looking at
7 those interrelationships between all the different sectors
8 specific to Piatt County, and I put in the latest
9 multipliers in terms of that, that data that comes out of
10 IMPLAN.

11 Unfortunately, like most government statistics, it
12 is dated; you know, it's kind of behind. So you're getting
13 the impacts of these interrelationships. And I think we
14 used, yeah, it's 2020 -- it's on page 14. It's 2020 Piatt
15 County multipliers and 2020 state of Illinois multipliers.

16 The JEDI model itself was from 2019, and the Piatt
17 County data and the state of Illinois data is from the year
18 2020.

19 Q. So from what I'm hearing you say is that says we
20 have X number of concrete manufacturers, X number of tiling
21 companies that are within the local county and considers
22 their capacity and availability. Would that factor with
23 the labor market shift in the last couple of years that
24 pretty much all sectors are -- don't have workers. So a

1 model five years ago would be able to say we have people we
2 can pull. Now when there's no extra people and most are
3 working short, it would seem this assumes that there's
4 people available to work versus robbing from another
5 company or another project and delaying other ones in order
6 to work on this one; is that fair?

7 A. Yeah. It's, it's not -- the model and so forth and
8 from those datasets, it can't, it can't really tell
9 availability, as you said, of, like, do we have spare
10 capacity.

11 I tried in the report to give kind of a general
12 county background. So included in there was unemployment
13 trends of the last ten years of unemployment. That gets at
14 this question of are there going to be available workers.
15 Is the population increasing or decreasing. What's
16 happening, you know, to income generally and so forth.

17 So what, what IMPLAN can do is -- I think it was
18 related to a previous question of like it will tell you,
19 you know what, there's no retail stores anywhere in the
20 county, right. So within IMPLAN -- and I've seen this
21 happen -- you'll have a zero. Like, you know, there is
22 zero multipliers because there's no -- you know, there's no
23 restaurants, there's no hotels, there's -- there isn't that
24 sector in there.

1 So when it talks about availability it's gonna say
2 does it exist in the county or not exist in the county, and
3 you get no multiplier effect for those that don't exist.
4 But it can't say, you know what, all the hotels are full
5 here so, you know, is there empty rooms or not empty rooms,
6 does this construction company have spare capacity to be
7 able to take on this work, you know, of things.

8 We -- you know, it assumes that if you -- you know,
9 if you get -- it assumes those interrelationships stayed
10 constant. So if you add more in this sector all those
11 other sectors are gonna grow proportionally.

12 Q. So it assumes net increase in jobs versus shifting
13 from other, other roles?

14 A. Right, where it, it -- yes.

15 Q. Which is -- which I think is significantly
16 different than five years ago of availability of workers to
17 be able to do that.

18 A. Yes.

19 Q. That's why I was wondering if the model had been
20 adjusted with the more current challenges that we face.

21 Table two. So with the induced impact Piatt County
22 earns, that line is 239,000. That is on the -- over what
23 time period, one year?

24 A. Yes. That, that, that's one year.

1 Q. Gross earnings?

2 A. That is -- yes, it's gross earnings. So earnings
3 in this IMPLAN world includes wages, and benefits.

4 Q. So on table one it says that there's 30 long-term
5 jobs. This says \$239,000 a year. That's in 30 jobs, and
6 that tells me that that's less than \$8000-a-year salary,
7 including wages and benefits?

8 A. Yeah. The \$395,000 is just for direct jobs. So if
9 you could move back a slide. That would be comparable in
10 that same cell to eight jobs.

11 So the correct way to look at wages would be take
12 the -- that -- what was it -- \$395,000 and divide by eight.
13 So that's -- you know, let's make the math easy. It's like
14 \$400,000 divided by eight is roughly about \$50,000 in
15 annual salary -- annual compensation.

16 Q. Okay. I didn't look at that correctly.

17 And I know it's been asked several times, but
18 making sure I have it correct -- these Piatt County jobs
19 are calculated even if they're living in another county so
20 it is assumed here that it is taxed and spent locally.

21 Was there any factor considered of the current
22 Piatt County populations elective spending of what percent
23 is spent in the county versus outside the county? I live
24 here and my average is 5% spent in the county and 95

1 outside the county because of what is locally available.
2 Was that factored in for the assumptions of what would be
3 spent from these new jobs?

4 A. Yeah. That's gonna be captured in -- when I was
5 saying before about that PCE, personal consumption
6 expenditures, is gonna capture your spending patterns and
7 where you spend it and where, you know, where it flows to.

8 Q. Thank you.

9 HEARING OFFICER KAINS: Very good. Thank
10 you Mr. Teubel.

11 Any other questions from members of the audience?
12 Thank you.

13 Questions from Piatt County staff and consultants?

14 Clarification, redirect, Mr. Gershon?

15 MR. GERSHON: Thank you.

16 REDIRECT EXAMINATION

17 BY MR. GERSHON:

18 Q. Given the hour I'm gonna try and make these very
19 quick, but I first have new exhibits 11, 12 and 13 in
20 rebuttal to issues raised in cross-examination.

21 HEARING OFFICER KAINS: You may approach.

22 Q. And, again, I apologize. I'll try and be very fast
23 on how I raise these. Happy to do more information if you
24 would like, but I think people, given the hour, would like

1 me to do this quickly.

2 Exhibit 11 is the Piatt County 2021 to 2022 fiscal
3 year budget. Exhibit 12 is Piatt County 2022 to 2023
4 fiscal year budget. And Exhibit 13 is a Journal Republic
5 article from June 8th of 2022 titled Committee Ponders
6 Future of County-Owned Nursing Home.

7 These exhibits are all aimed at an interesting line
8 of questioning related to real estate taxes. I just want
9 to clarify a few things. Using Objector's Exhibit 20 the
10 first question is to Mr. Loomis -- Dr. Loomis -- are there
11 ways to refer to revenues that are brought into a county
12 other than the words real estate taxes?

13 A. Yes.

14 Q. Thank you. So, if you would please -- you were
15 asked to read one partial sentence of section -- of the
16 article four of the zoning ordinance section (a)(2)(d).
17 I'd like to ask you to read two other sentences in there.
18 The first is here (indicating) starting with the words
19 prior to. I believe it's second sentence in section (b).

20 A. It says prior to the granting of any special use
21 permit, the Zoning Board of Appeals may recommend, and the
22 county board may stipulate, such conditions and
23 restrictions upon the establishment, location,
24 construction, maintenance and operation of the special use

1 permit as are deemed necessary for the protection of the
2 public interest and to secure compliance with the standards
3 and conditions contained herein.

4 Q. Would it be fair to say that the protection of the
5 public interest includes county services such as police,
6 fire, and other, and other county services identified in
7 both of the budgets I just identified?

8 A. Yes.

9 Q. Sir, if you would look at the 2022 fiscal year
10 budget I just provided and read the last paragraph on the
11 first page of that document.

12 A. This whole bullet point?

13 Q. Yeah. You could just read -- does that indicate by
14 Bellwether as part of the budget that the minimum wage is
15 required to increase and that the county will have to come
16 up with revenues in order to pay for that?

17 A. Yes.

18 Q. Thank you. Finally, the section that you read
19 before, read before recommending the issuance of such a
20 special use permit, the board may prescribe such conditions
21 as will the board's judgment ensure that -- and then it
22 added a number of standards, the first of which talks about
23 the public health, safety, comfort or general welfare; is
24 that correct?

1 A. Yes.

2 Q. So do you believe that funds -- tax revenues --
3 generated to support police help protect public safety?

4 A. Yes.

5 Q. Do you schools help protect the general welfare?

6 A. Yes.

7 Q. Do real estate taxes that will support the local
8 nursing home support public health?

9 A. Yes.

10 Q. The article I put in as Exhibit 13, does this
11 identify the issues with funding and supporting the current
12 nursing home?

13 A. Yes.

14 Q. Okay. And, again, I'm not trying to be cute about
15 this, but just to go forward, is it not true, based on your
16 professional experience, that in each of these cases the
17 tax revenues that could be generated by this project would
18 support each of these items related to public health,
19 safety, comfort or general welfare?

20 A. Yes.

21 Q. And then finally, just to identify for the record,
22 both bud -- the budget that we provided to you for 2000 --
23 sorry -- '22 to '23, would you just confirm that included
24 in the budget and is paid for from real estate taxes is the

1 Piatt County nursing home and mental health expenses?

2 A. Yes.

3 Q. So, again, the standard that is provided in the
4 ordinance that you were asked to read before, that I will
5 admit does not use the word real estate taxes, does talk
6 about review of the project as it affects the public
7 health, safety, comfort, general welfare, all of which are
8 covered by all the of the items we just discussed?

9 A. That's correct.

10 Q. Thank you.

11 Are there reasons that a school district such as
12 Blue Ridge may want to depend on revenue generated from
13 economic development in Piatt County rather than the
14 political fluctuations inherent in state funding?

15 A. Yes. It's certainly preferable to be under local
16 control, not worried about whether the state budget will
17 allow for new money.

18 Q. There's been a lot of discussion about finding
19 qualified workers. Are you aware that Apex is working with
20 the Heartland Community College and with Lakeland Community
21 College to assist in internships, job shadowing, site
22 visits, as well as grants to Heartland Community College,
23 in order to generate additional qualified workers in this
24 area?

1 A. Yes, I am.

2 Q. Thank you.

3 You identified that -- there was questioning as to
4 whether or not your numbers were on gross jobs or net jobs?

5 A. Uh-huh.

6 Q. Is there a significant difference when it comes to
7 bringing in a new development such as this as to whether
8 they are gross jobs or net jobs since you stated several
9 times that these jobs do not take away from other jobs in
10 the area?

11 MR. LUETKEHANS: Do you wanna ask the
12 question or answer it? Objection.

13 HEARING OFFICER KAINS: I'm going to --
14 I'm gonna sustained the objection.

15 Ask another question.

16 Q. Absolutely.

17 What is the impact between gross jobs and net jobs
18 with respect to a wind farm?

19 A. So the gross jobs is what we presented here in
20 terms of those investments. The -- theoretically a net job
21 would be to subtract out any of those detrimental effects
22 of losses. I don't believe that there are any detrimental
23 effects that needed to be net out. So in this case I
24 believe the gross jobs is the same as the net jobs.

1 Q. Thank you.

2 Are you aware that Monticello does not have a local
3 for any of the applicable unions that would be part of
4 developing this project?

5 A. Say that again.

6 Q. That located within Monticello there is no home for
7 any of the unions that would be required to be involved
8 with this project?

9 A. I'm not aware.

10 Q. Okay. Are you aware that Decatur and Champaign
11 locals, whose members were here before and have been
12 identified, have members in Piatt County?

13 A. That wouldn't surprise me, no.

14 Q. Even if your numbers are low by five, high by five,
15 are all jobs important to an individual's, quote, economic
16 opportunities as provided for in the purpose of the
17 (inaudible) --

18 THE REPORTER: I'm sorry. Of the, the --
19 of the what?

20 MR. GERSHON: Of the WECS, W-E-C-S.

21 Q. The WECS ordinance adopted by the county provides
22 that one of its two purposes is provide economic
23 opportunities for residents. And I'm asking whether or
24 not, no matter how many jobs we're talking about, do those

1 provide economic opportunities for residents?

2 A. Most certainly.

3 Q. Okay. And I think it's a ridiculous question, but
4 I appreciate the last questioner asked it, asked something
5 similar. But to be clear, has there ever been a wind farm
6 in Illinois that did not generate local jobs, to your
7 knowledge?

8 A. No.

9 Q. Finally, we've gone through your question --
10 through your presentation -- trying to look at a lot of
11 minor areas. That being said, based on your review of
12 what's been said today and your professional review of what
13 you presented, and based on your extensive experience and
14 expertise, are you confident in the numbers shown on the
15 last page of your PowerPoint including, I think, \$91
16 million of real estate taxes being generated?

17 A. Yes.

18 Q. Thank you. No further questions.

19 HEARING OFFICER KAINS: Very good. Thank
20 you, Mr. Gershon.

21 Mr. Luetkehans.

22 RECROSS-EXAMINATION

23 MR. LUETKEHANS:

24 Q. Yeah. Okay. You said you were concerned that

1 local school districts could be concerned about the
2 political fluctuations in state funding, correct?

3 A. Yes.

4 Q. One of the other things that could change in state
5 funding is the hold harmless clause that you talked about
6 as well, correct?

7 A. I, I believe that is in the evidence-based funding
8 law so that would take a change in the, in the statute as
9 opposed to the budget.

10 Q. But we've seen a lot of statutes -- I mean, those
11 of us who pay attention to Springfield have seen a lot of
12 statutes changed over the years, correct?

13 A. Certainly statutes do change, yes.

14 Q. Okay. And statutes are repealed and some are
15 enacted, correct?

16 A. In this case the, the whole - -

17 Q. The question is are statutes repealed and are they
18 enacted. That's my question, nothing more.

19 MR. GERSHON: Objection. Please allow
20 him to answer your question.

21 MR. LUETKEHANS: If he's gonna answer my
22 question it's one thing. If he's not it's different.

23 HEARING OFFICER KAINS: Gentlemen, the
24 question is are statutes repealed, yes or no.

1 THE WITNESS: Yes.

2 HEARING OFFICER KAINS: Generally
3 speaking, are statutes enacted, again, generally speaking?

4 THE WITNESS: Yes.

5 HEARING OFFICER KAINS: Very good. Thank
6 you.

7 Mr. Luetkehans, ask another question.

8 BY MR. LUETKEHANS:

9 Q. Are you aware which of these -- let's go to Exhibit
10 12, Objectors's Exhibit 12 -- which of these funds are not
11 related to EAV?

12 A. No, I'm not.

13 Q. Okay. Just so -- just like townships, your audit
14 funds you can only spend on an audit. That's why it has
15 nothing to do with EAV. You can't increase it if you don't
16 have an increase in your audit costs. That could be the
17 same case with many of these costs as well, correct, any of
18 these line items?

19 A. So the way that I, again, developed those property
20 tax estimates were off of those tax rates on the tax bill,
21 and I didn't get into subcategories of different funds to,
22 to look at each individual line item to say what's related
23 to EAV or what has a rate cap and things like that.

24 Q. So the answer is we don't know?

1 A. I do not know which of those funds are related to
2 EAV.

3 Q. Thank you.

4 You said, and I thought it was very interesting,
5 it's expensive to haul concrete very far, correct?

6 A. Correct.

7 Q. It's also expensive to haul gravel very far, isn't
8 it?

9 A. Yes.

10 Q. Nothing further. Thank you.

11 HEARING OFFICER KAINS: Very good. Thank
12 you.

13 Mr. Gershon, last bite at the apple.

14 MR. GERSHON: No further questions.

15 HEARING OFFICER KAINS: Thank you.

16 And the last questions come from members of the
17 Piatt County Zoning Board of Appeals.

18 Gentlemen at the front table do you have any final
19 questions for Dr. Loomis? Very good. Thank you.

20 Dr. Loomis, you may step down. You are released
21 from further appearances at this hearing unless you are
22 recalled by your counsel or by the board. Thank you.

23 Well, very good. Folks, we are at our time limit.
24 The next scheduled date for this public hearing is next

1 Tuesday, November 29th, in this building, 6 p.m. And on
2 behalf of the board and Ms. Nusbaum, happy Thanksgiving.

3 Oh, Mr. Gershon.

4 MR. GERSHON: They've asked us each week
5 to identify --

6 HEARING OFFICER KAINS: That's true, yes.

7 MR. GERSHON: -- who would be coming up.

8 HEARING OFFICER KAINS: Okay. Next you
9 have Mr. Carlson, your construction expert.

10 MR. GERSHON: No. Unfortunately, since
11 he did not get in today, he is not available next week.
12 Our next two witnesses that we expect we'll be presenting
13 will be our witness on environmental issues and our -- and,
14 and both environmental, one from Apex and the other from
15 West.

16 MR. LUETKEHANS: Can I get names? I'm
17 sorry.

18 HEARING OFFICER KAINS: Yes. Do you have
19 names of the witnesses?

20 MR. GERSHON: Yes. Jenny Geiger and
21 Travis Brown. Thank you. I had to ask how to spell it.

22 HEARING OFFICER KAINS: We've heard from
23 Mr. Brown before at other hearings so familiar with him.

24 All right. Anything else from either --

1 MR. LUETKEHANS: So, so -- just so I'm
2 clear, because I'm not gonna be here Tuesday, my partner
3 will be here, those are the only two witnesses we will hear
4 from Apex at that hearing?

5 HEARING OFFICER KAINS: That's all I'm
6 anticipating simply because of the --

7 MR. LUETKEHANS: No, and that's fine.
8 I'm just trying to make sure that there's not someone
9 else's name comes up that I can't prepare someone else for.

10 HEARING OFFICER KAINS: There won't be.

11 MR. LUETKEHANS: Thank you.

12 HEARING OFFICER KAINS: Very good.

13 Anything else, Mr. Gershon, Mr. Luetkehans?

14 MR. LUETKEHANS: No, sir.

15 MR. GERSHON: Happy Thanksgiving to
16 everyone.

17 HEARING OFFICER KAINS: Thank you.

18 And everyone have a great Thanksgiving, much to be
19 thankful for. Thank you.

20 (WHEREUPON, the proceedings
21 were adjourned for the evening.)
22
23
24

CERTIFICATE OF REPORTER

I, Tammy Greenfield, CSR# 084-004214, an Official Court Reporter for the Circuit Court of DeWitt County, Sixth Judicial Circuit of Illinois, reported in machine shorthand the proceedings had in the above-entitled cause and transcribed the same by computer-aided transcription, which I hereby certify to be a true and accurate transcript of the proceedings had before the Piatt County Zoning Board of Appeals.



Official Court Reporter

Dated this 13th day
of January, 2023.

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