

**Exhibit C**  
**The Development Improvements**

2018-22

The Development Improvements consist of the following:

- (a) Construction of a 135,000 SF senior living complex with 50 independent living units, 48 assisted living units, and 28 memory care units, for a total of 126 units.
- (b) Estimated Value of New Construction: Construction Costs \$15,525,000.00.
- (c) The facility's anticipated occupancy open fall of 2019.
- (d) Tax Year in which the improvements first appear on the tax list and duplicate:  
January, 2020.