

SWC MILLER ROAD & INTERSTATE 10

BUCKEYE, ARIZONA

ARIZONA COMMERCE AUTHORITY OPPORTUNITY ZONE

LOCATION: SWC Miller Road & Interstate 10

PARCEL/SIZE/PRICE:

- LOT 1: 504-26-967, 4.35 +/- acres: \$1,500,000.00
- LOT 4: 504-26-970, 5.35 +/- acres: \$1,400,000.00
- LOT 5: 504-26-971, 1.27 +/- acres: \$450,000.00
- LOT 7: 504-26-973, 1.36 +/- acres: \$500,000.00
- LOT 8: 504-26-974, 1.84 +/- acres: \$1,250,000.00 (in escrow)

TOTAL PROPERTY SIZE: 15.06 +/- acres

ZONING: General Commerce

UTILITIES:

- Phone—CenturyLink/Cox
- Power—APS
- Water/Sewer—City of Buckeye

COMMENTS: Incredible opportunity to locate a business off of an I-10 interchange corner in the fast growing City of Buckeye. This property is located within the Arizona Commerce Authority's Opportunity Zone! It has great visibility from both eastbound and westbound traffic on I-10. Miller Road is one of the main arterials that accesses Buckeye off of I-10. This site allows for commercial and industrial/employment uses. Jones Ford is 1/2 mile East. QuikTrip, Loves Travel Center, Chevron, Days Inn, Burger King, and Empire Machinery are immediately adjacent. U-haul purchased the Southeast corner of this intersection in early 2017 and intends to build a storage/rental facility. Tractor Supply Company is a new entry to this market with their store located 1 mile to the south at Lower Buckeye Road and Miller Road. In 2018 a total of 2,205 single family residential units were sold in Buckeye. The City of Buckeye is now ranked the 5th fastest growing city in the nation. Please call or email with any questions.

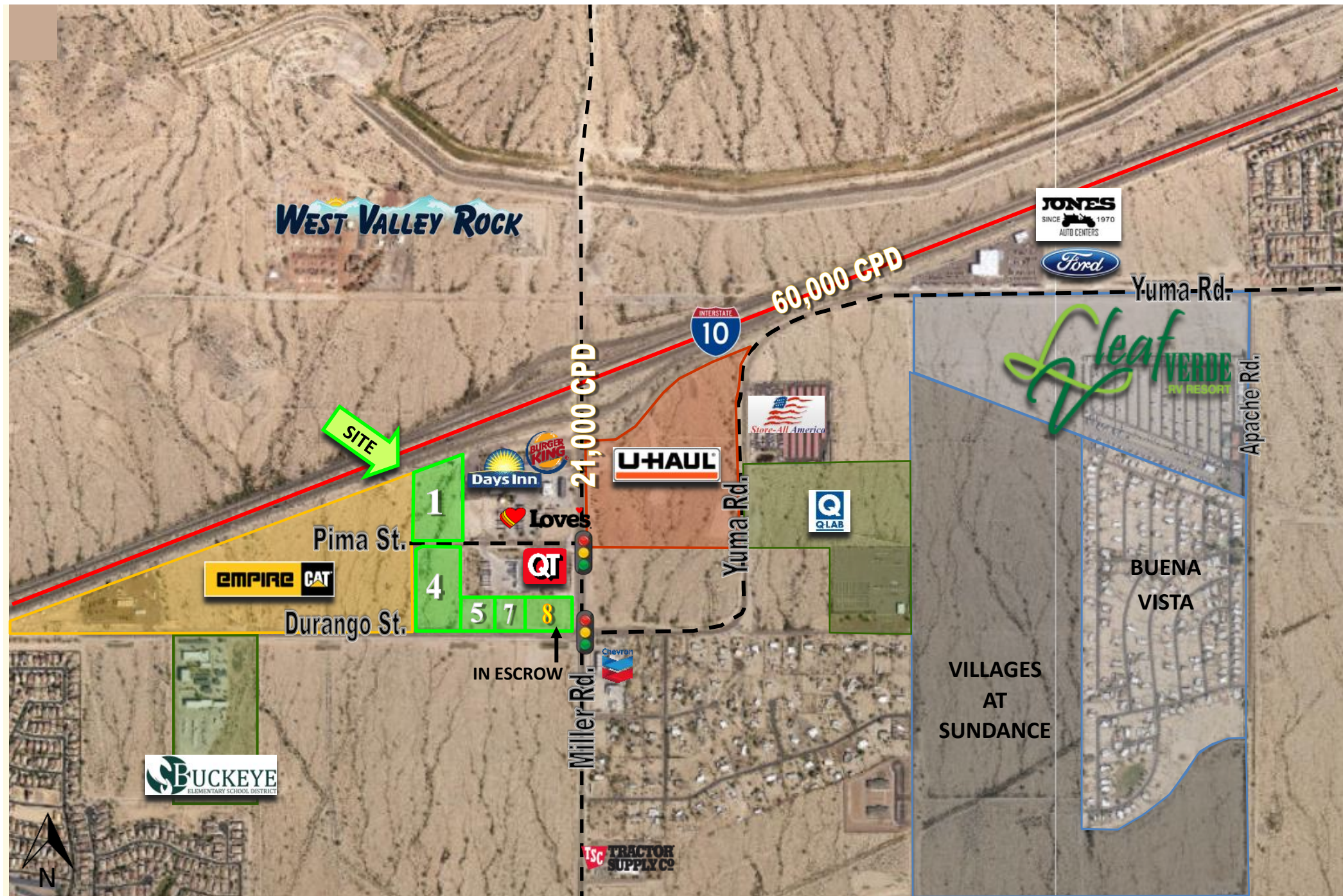


SCOTT TRUITT - DESIGNATED BROKER
 2711 EAST INDIAN SCHOOL ROAD SUITE 205
 PHOENIX, ARIZONA 85016

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Notice: All information contained herein is based upon information and sources deemed to be reliable, however, Western Land Company, LLC., its Owners, Designated Broker, Officers or Assigns, and Sales Associates will not be held responsible for any inaccuracies; further, it is recommended to all parties to satisfy themselves as to the accuracy of all information provided.

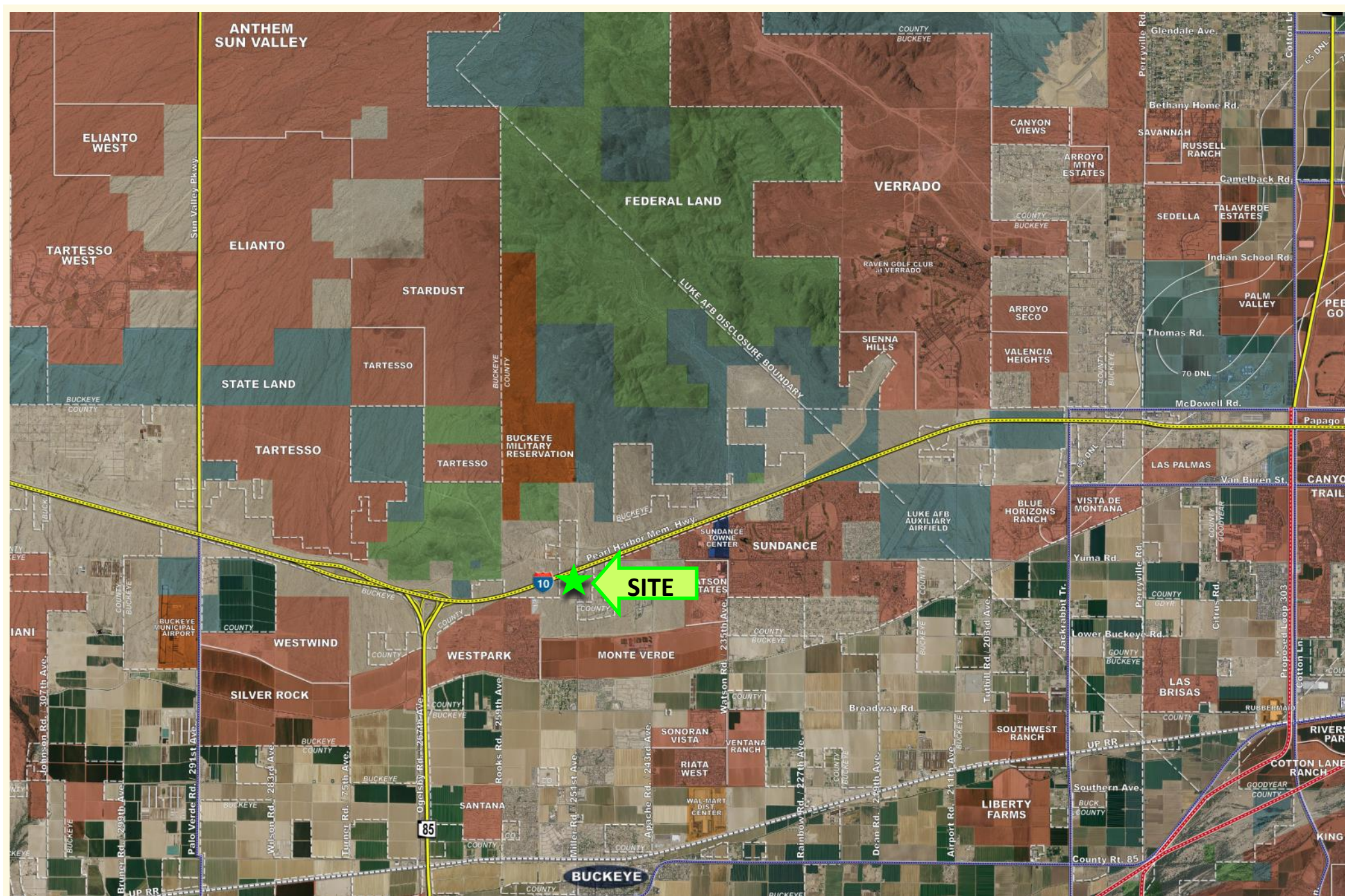


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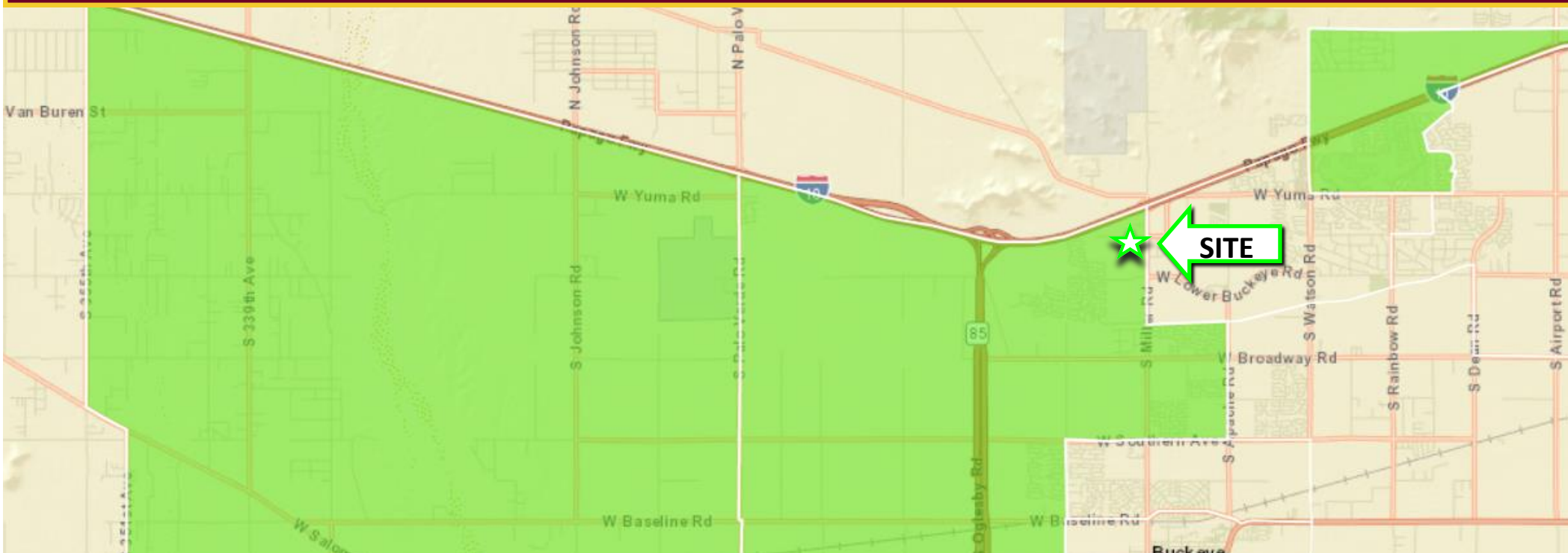
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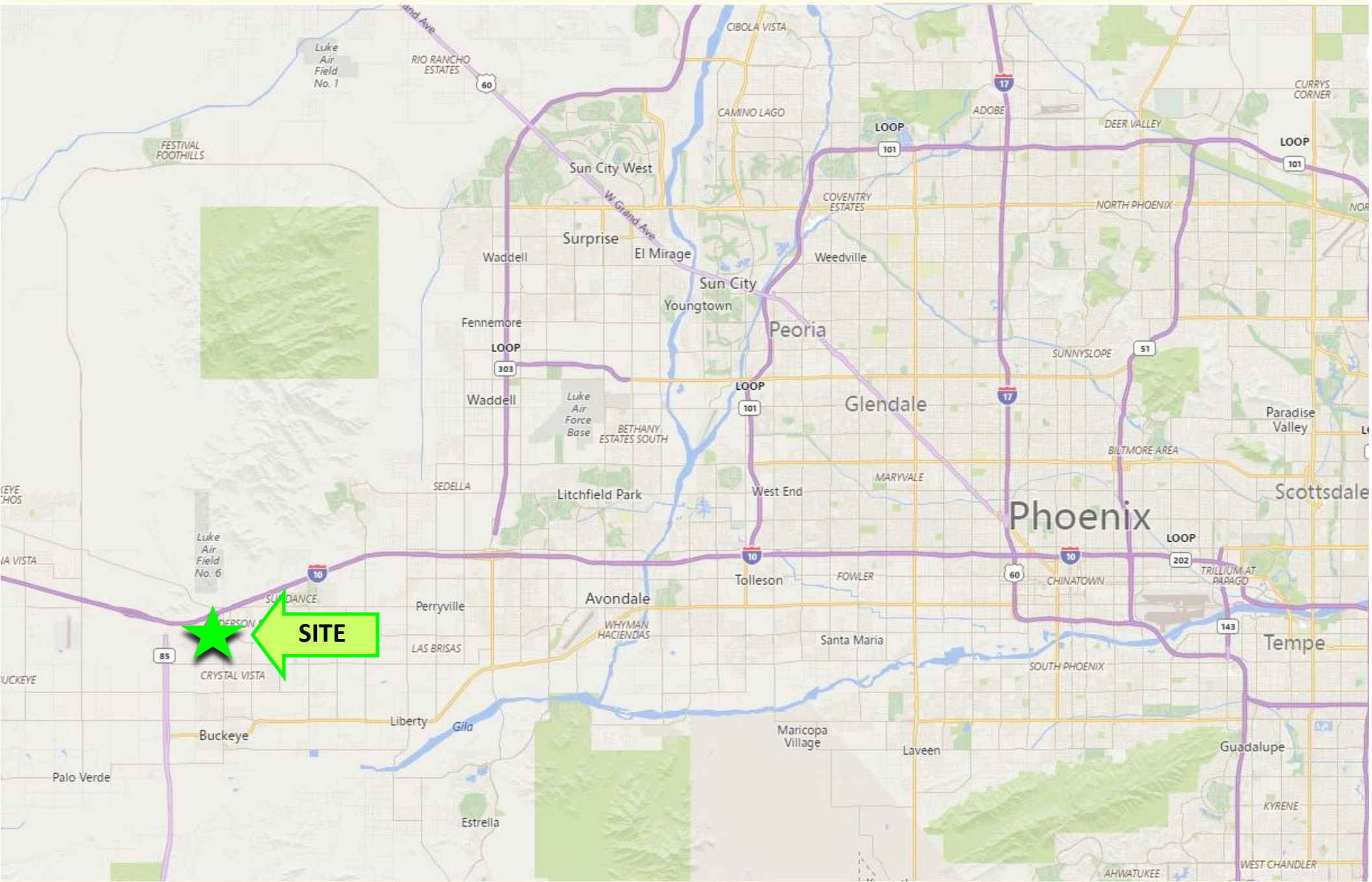
ARIZONA OPPORTUNITY ZONE

The federal Opportunity Zones program allows each state's governor to nominate up to 25 percent of the qualifying low-income Census tracts as Opportunity Zones. It was created under a provision of the Tax Cuts and Jobs Act, which was signed into law December of 2017. Investors who reinvest capital gains monies in Opportunity Zone funds will receive reductions on capital gains taxes relative to the years of their investment:

Investments held 10 years: taxable amount of the capital gains reinvested is reduced by 15% and no tax is owed on appreciation. For example: \$100 of capital gains is reinvested into an Opportunity Zone fund and held for 10 years. Tax owed on the original \$100 is deferred until 2026, and taxable amount is reduced to \$85 (\$100 minus \$15). Investor will owe \$20 of tax on the original capital gains (23.8% of \$85). No tax is owed on Opportunity Zone investment's capital gain. Assuming a 7% annual growth rate, the after-tax value of the original \$100 investment is \$176 by 2028.*

Investments held 7 years: taxable amount of the capital gains reinvested is reduced by 15%. For example: \$100 of capital gains is reinvested into an Opportunity Zone fund and held for 7 years, selling in 2025. Taxable amount is reduced to \$85 (\$100 minus \$15). Investor will owe \$20 of tax on the original capital gains (23.8% of \$85). Assuming a 7% annual growth rate, the investor will owe \$15 in tax (23.8% of \$61) on the Opportunity Zone investment's capital gain.*

Investments held 5 years: taxable amount of the capital gains reinvested is reduced by 10%. For example: \$100 of capital gains is reinvested into an Opportunity Zone fund and held for 5 years, selling in 2023. Taxable amount is reduced to \$90 (\$100 minus \$10). Investor will owe \$21 in tax on the original capital gains (23.8% of \$90). Assuming a 7% annual growth rate, the investor will owe \$10 in tax (23.8% of \$40) on the Opportunity Zone investment's capital gain.*



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