FOR SALE: ±1,173 ACRE BUSINESS PARK
Interstate 10 & Interstate 8 | Eloy, Arizona

For more information, please contact:

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**FOR SALE: ±1,173 ACRE BUSINESS PARK**

Interstate 10 & Interstate 8 | Eloy, Arizona

<table>
<thead>
<tr>
<th>SIZE</th>
<th>±1,173 Acres</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZONING</td>
<td>Mixed – Industrial / Commercial / Hospitality / Distribution / Manufacturing</td>
</tr>
<tr>
<td>PARCEL #</td>
<td>402-15-041B (Parent Parcel)</td>
</tr>
<tr>
<td>PROPERTY TAX</td>
<td>$41,525.50 (2020)</td>
</tr>
<tr>
<td>UTILITIES</td>
<td>All Utilities to Site</td>
</tr>
<tr>
<td>PRICE</td>
<td>CALL FOR PRICING</td>
</tr>
</tbody>
</table>
| OTHER INFORMATION | • Located in an Opportunity Zone and Foreign Trade Zone 75  
• Class A Business Park  
• Rail line access  
• ±1,173 acres of flexible zoning  
• Ultra high speed internet  
• Major transportation corridor in every direction ensure easy access.  
• Designed to meet the development requirements of today's high-tech industrial and commercial tenants. |

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PHASE I DEVELOPMENT

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Interstate 10-8 Business Park
Conceptual Hotel Plan

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Interstate 10-8 Business Park
Conceptual Hotel & Restaurant Site Plan

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Tie into existing Off-Ramp pavement.

Existing Off-Ramp pavement to be removed.

New parallel frontage road. Possible use for future ADOT Sunland Gin Interchange realignment project. Will provide adequate space for right turn deceleration lanes into the site.

Relocate Off-Ramp approximately 1/2 mile southeast.

New pavement to be removed.
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OPPORTUNITY ZONE

THE INTERSTATE 10/8 BUSINESS PARK IS FULLY LOCATED WITHIN AN OPPORTUNITY ZONE

Arizona’s Opportunity Zone nominations were submitted on March 21, 2018 and approved by the U.S. Treasury Department on April 9, 2018, making Arizona one of the first states in the nation to have its zones officially designated.

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.*

*Source: Economic Innovation Group, 2018

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WHAT IS A FOREIGN-TRADE ZONE?
A Foreign-Trade Zone (FTZ) is a designated secure area considered outside the U.S. Customs Territory.

Goods received into an FTZ are generally not subject to duties or tariffs until, and if, they enter U.S. commerce for consumption.

ADVANTAGES
- Duty Deferral
  Duties are paid only when goods enter U.S. Customs territory.
- Duty Exemption
  Merchandise may be exported out of the U.S. duty free.
- Duty Reduction
  Manufacturers may pay the lower duty rate applicable to either component materials or merchandise produced.
- Duty Elimination
  Duties are eliminated on merchandise that is obsolete, damaged, destroyed as defective, scrapped, or wasted.
- Weekly Entry Savings
  Reduce cost of fees by using weekly entries versus entry per shipment.
- Direct Delivery
  Minimize delays in Customs clearance and increase delivery times.
- Property Tax Reduction
  Arizona offers an approximate 72% reduction in real and personal property taxes for activated FTZs.

APPLICATION REQUIREMENTS:
- City Council approval from community where zone site will be located.
- City of Phoenix Council approval.
- Application fee and Annual Fee payable to the City of Phoenix per current Zone schedule.
- Concurrence letters from affected tax jurisdictions (if applicable).
- Approval by Port Director for activation.
- Operations Agreement.
- Submission of Annual Report.
- Operations subject to requirements of U.S. FTZ Act, FTZ Board Regulations, and U.S. Customs Regulations.

Who can benefit from an FTZ?
Importers who are:
- Manufacturers
- Warehouse/Distribution Centers
- Third-Party Logistics Service Providers

Save Money, Save Time, & be Globally Competitive

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interstate 10-8 business park
Exhibit 14 - Conceptual Phasing Plan

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Exhibit 10 - Conceptual Water Plan

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interstate 10-8 business park
Exhibit 13 - Conceptual Circulation Plan

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Exhibit 9 - Conceptual Sewer Plan

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THE INTERSTATE 10|8 BUSINESS PARK IS ADJACENT TO THE UNION PACIFIC RAIL LINE. A RAIL SPUR CAN BE ADDED TO ACCESS THE UP LINE.