

(NEC) HIGHWAY 66 & MOHAVE AIRPORT DRIVE KINGMAN, ARIZONA



DETAILS

- SIZE: 92.08 +/- acres (all or portion)
- PRICE: \$2.25 psf (\$9,025,000.00)
- ASSESSOR'S PARCEL NUMBER: 310-16-046
- UTILITIES: Water & Sewer - City of Kingman

CONTACT

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KINGMAN AIRPORT AND INDUSTRIAL PARK



The Kingman Airport & Industrial Park is a proven location that has delivered success to companies needing a strategic location to operate in the Southwest. Businesses operating in the manufacturing, transportation, distribution or logistics industries have found many amenities advantageous to their business success. The [Kingman Airport & Industrial Park brochure](#) completely describes the advantages of locating your business there today.



EASY ACCESS TO WESTERN U.S AND MEXICO VIA:

- Onsite airport
- The [Kingman Municipal Airport](#) is a fundamental piece of the Kingman transportation network and serves many businesses operating throughout the Industrial Park.

BNSF RAIL-SERVED PROPERTIES, WITH SHORT LINE PROVIDER ON SITE

The Kingman Terminal Railroad operates over three track miles of track at the Kingman Industrial Park and serves the interchanges with Class I carrier BNSF. Currently, 14% of the Park tenants take advantage of rail monthly.

U.S. INTERSTATE-40 AND STATE ROUTE 95

More than 40,000 vehicles pass by Kingman daily via these quality highways. The City of Kingman Public Works division maintains the city's transportation system, ensuring the safe and efficient movement of people and goods. This 2018 [Traffic County Summary](#) provided by the City of Kingman Public Works Department highlights the excellent commercial activity at the Park.

FINANCIAL INCENTIVES DELIVERED VIA:

- Presence within an Opportunity Zone Investment Area
- Quality Jobs tax credit program
- Quality Facilities Tax Credits

HIGH CAPACITY UTILITIES

- The Park has excellent and highly affordable utility infrastructure compared to most locations throughout the U.S. Southwest. Review the [Utility Cost Comparison sheet here](#).
- Unisource recently upgraded the capacity of the Kingman Industrial Park Substation, increasing the current capacity from 22.4 MVA to 80 MVA. It includes state-of-the-art equipment, components and increased reliability and monitoring capabilities. The capacity increases are necessary to accommodate the growth of the existing industry and the assumption of adding new businesses to future developments.



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34 MILLION PEOPLE
WITHIN A DAY'S DRIVE

#1 LARGEST
INDUSTRIAL PARK IN NORTHERN
ARIZONA

#1 LOCATION
ON ROUTE 66 FOR GLOBAL TOURISTS

40,000 VEHICLES
VEHICLES PASS BY KINGMAN DAILY



SITE

CANTEX

BNSF

True Value

Mohave Airport Dr



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What are Opportunity Zones

Opportunity Zones are low-income census tracts nominated by governors and certified by the U.S. Department of the Treasury into which investors can now make qualifying investments into new projects and enterprises in exchange for certain federal capital gains tax reductions. There are over 8,700 Opportunity Zones in every state and territory. At the time of designation, 97.4 percent of these communities qualified for OZ status according to the Treasury Department's "low-income community" (LIC) standard, while 2.6 percent qualified under the law's provision allowing tracts adjacent to an LIC to receive designation under certain circumstances. Fully 71 percent of Opportunity Zones communities met Treasury's "severely distressed" definition.

Benefits of investing in opportunity zones

Opportunity Zones offer tax benefits to investors who elect to temporarily defer tax on capital gains if they timely invest those gain amounts in a Qualified Opportunity Fund (QOF). Investors can defer tax on the invested gain amounts until there is an event that reduces or terminates the qualifying investment in the QOF (an "inclusion event"), or December 31, 2026, whichever is earlier.

The length of time the taxpayer holds the QOF investment determines the tax benefits they receive.

- If the investor holds the QOF investment for at least five years, the basis of the QOF investment increases to 10% of the deferred gain.
- If the investor holds the QOF investment for at least seven years, the basis of the QOF investment increases to 15% of the deferred gain.
- If the investor holds the investment in the QOF for at least 10 years, the investor is eligible to elect to adjust the basis of the QOF investment to its fair market value on the date that the QOF investment is sold or exchanged.

How do they work?

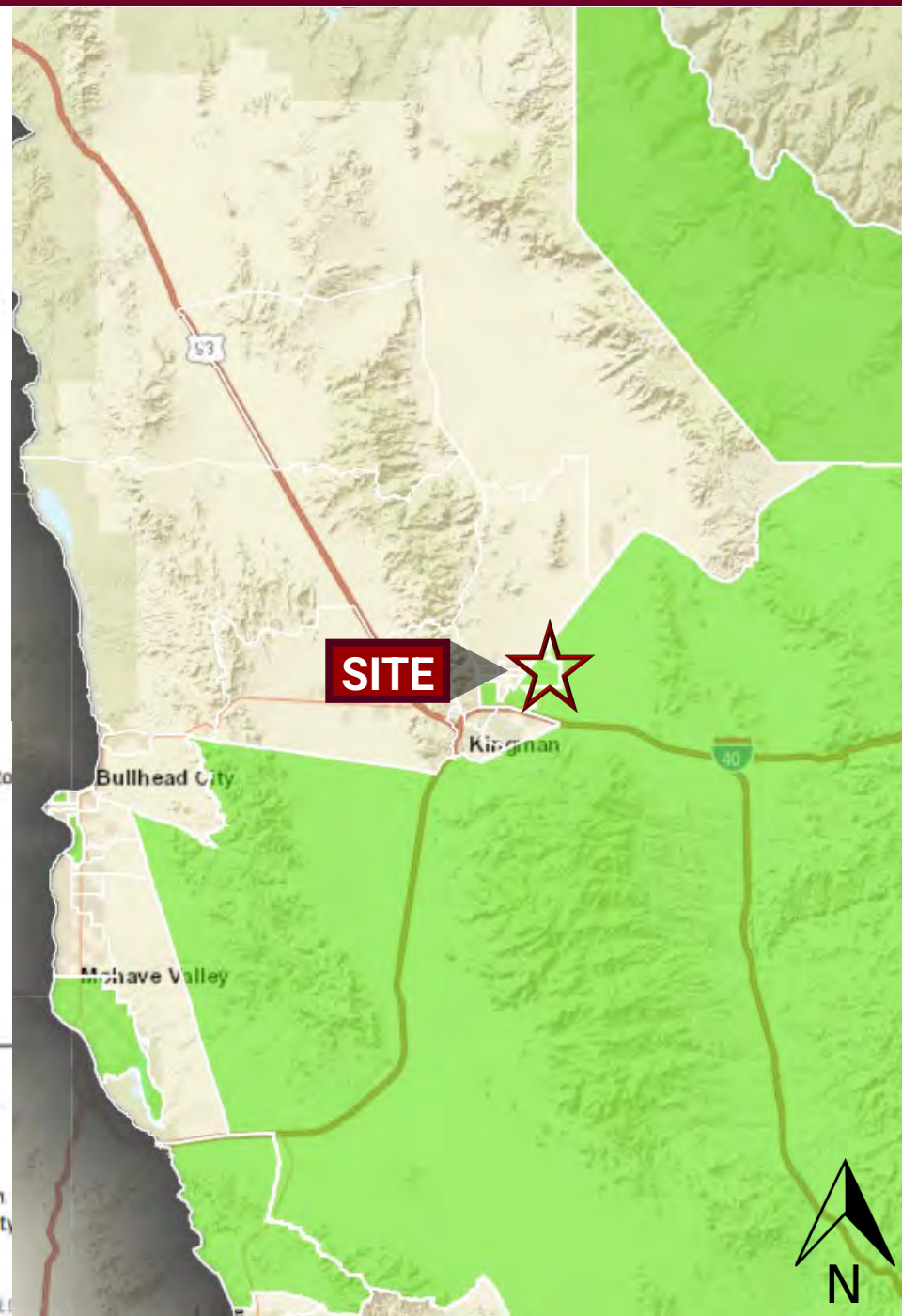
Qualified Opportunity Funds are investment vehicles, organized as a corporation or partnership, whose purpose is to invest in Qualified Opportunity Zone property; a wide variety of uses are eligible for this investment, including industrial, office, retail, and hotels.

As the program continues to be rolled out, the following are the Federal Tax Benefits an investor can benefit from when investing in an Opportunity Fund.

1 DEFERRAL Realize a capital gain, reinvest it in an opportunity fund. Taxation on that gain deferred until 2026.	2 10% REDUCTION If opportunity fund investment held for 5 years by 12/31/26, tax on previous deferred gain reduced 10 percent.
3 15% REDUCTION If opportunity fund investment held for 7 years, by 12/31/26, tax on previous deferred gain reduced 15 percent.	4 ELIMINATION If opportunity fund investment is held for 10+ years, no capital gains tax assessed on <u>that</u> (second) investment.

A taxpayer, including individuals, corporations, and partnerships, that rolls over a gain within 180 days of a sale to an unrelated party into a qualified Opportunity Fund can receive this benefit. The theory is that a successful Opportunity Fund will earn enough over the 10 year period to pay off the original capital gains taxes owed and have enough remaining to realize the tax free earnings.

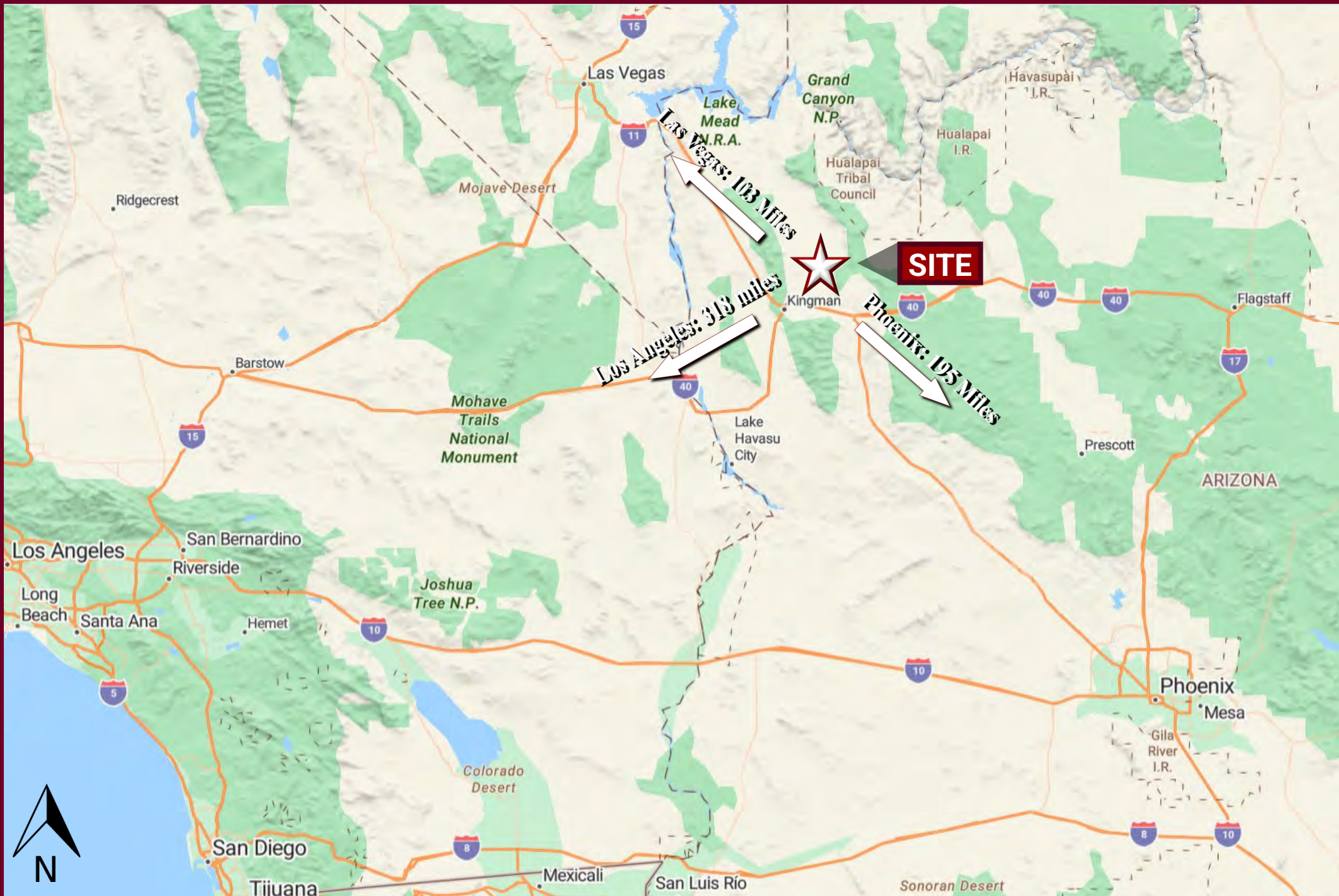
**Source: Arizona Commerce Authority and Steptoe & Johnson LLP*



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