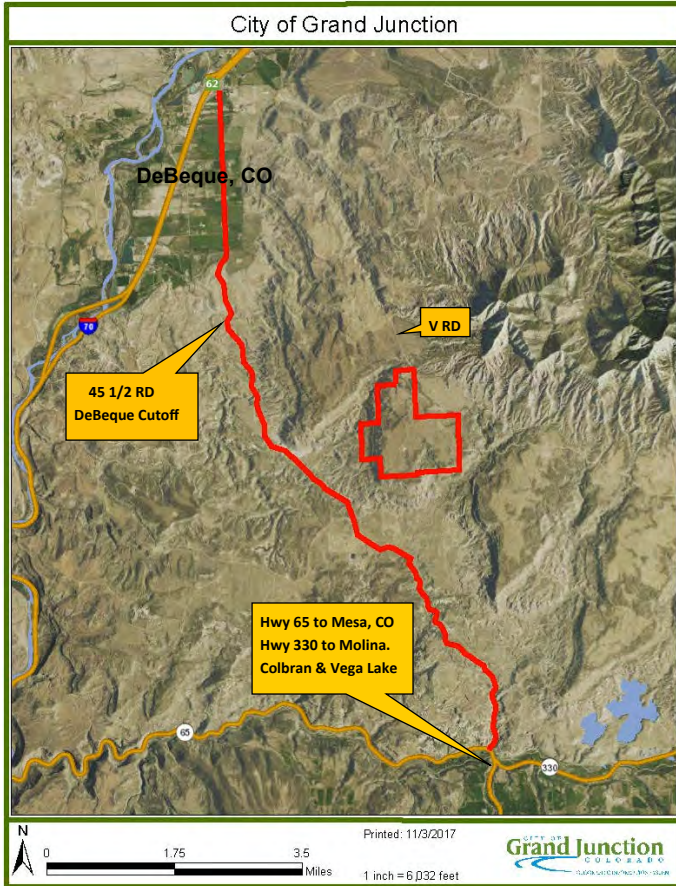


AFT Parcels - 800+ AC

47901 V RD - DeBeque, CO Vicinity

PRIME PROPERTIES

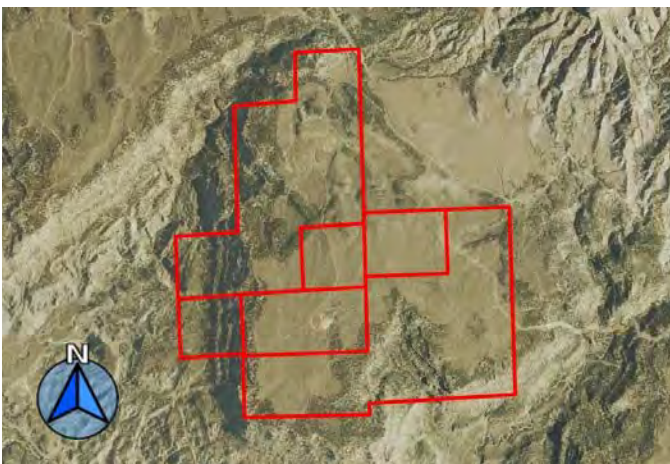
FOR SALE



ACCESS DIRECTIONS: Heading east on I-70 to DeBeque, take the I-70 exit 62 and head south on 45 1/2 RD for 1/4 mile. Turn left on W RD and then right onto V RD. V RD turns into a dirt road, follow the dirt road for approximately 7 miles to the site.

PROPERTY OVERVIEW

DETAILS



AC: 800+AC - Zoned AFT

PRICE: \$440,000

FEATURES:

- Borders BLM Land
- Excellent Recreational Opportunities
- Five adjoining parcels included

AREA DESCRIPTION: The Grand Mesa area is the home of all things outdoors; including hunting, four-wheeling, hiking, biking, fishing, lake boating and snow skiing. These parcels located in the Plateau Valley School attendance boundaries, and about two hours driving into Grand Junction.

All information herein is from sources deemed reliable, however, broker makes no warranties, express or implied. As to the accuracy of the information or to the suitability of this property for the investor.

FOR MORE DETAILS CONTACT:

Mike Foster, CCIM /mfoster@cbcwest.com
Direct 970-244-6602 Cell 970-433-8374

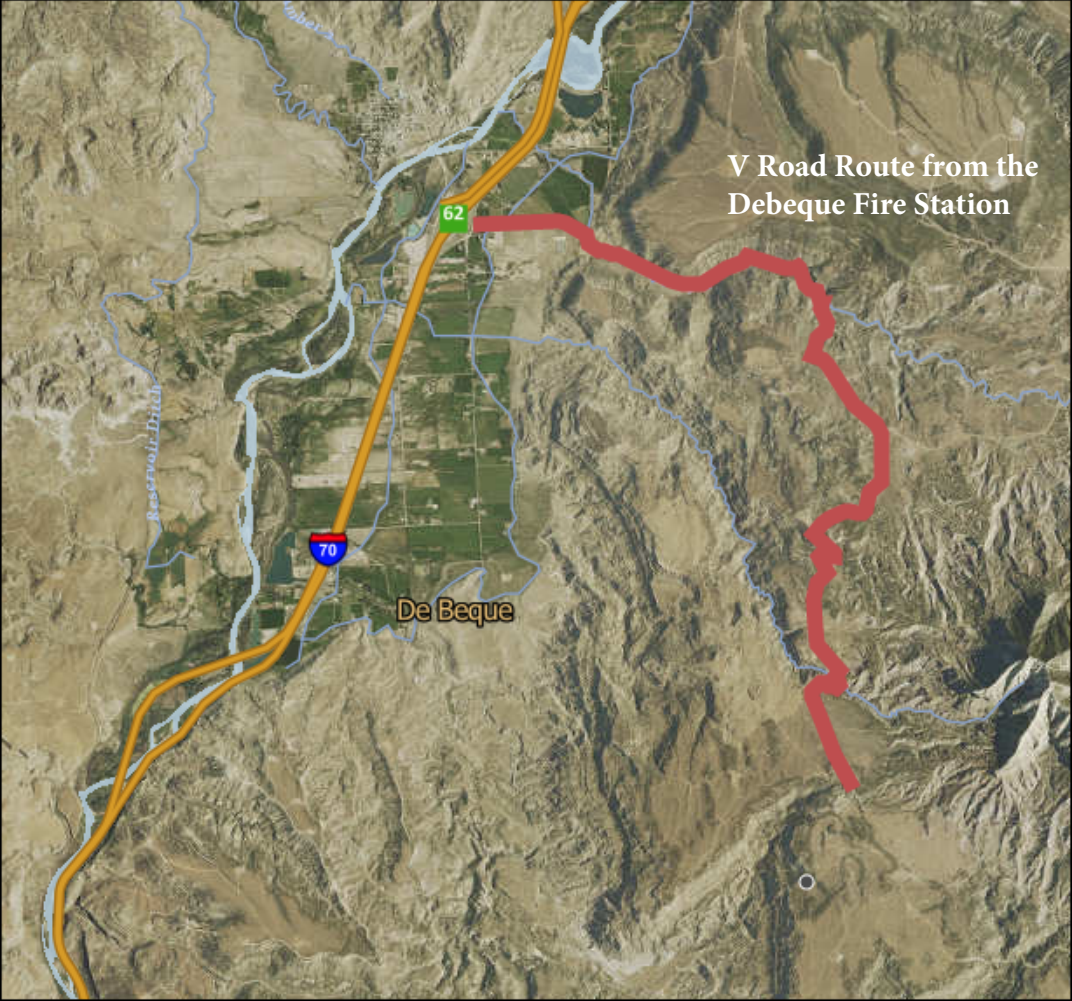
V Road Route from the
Debeque Fire Station

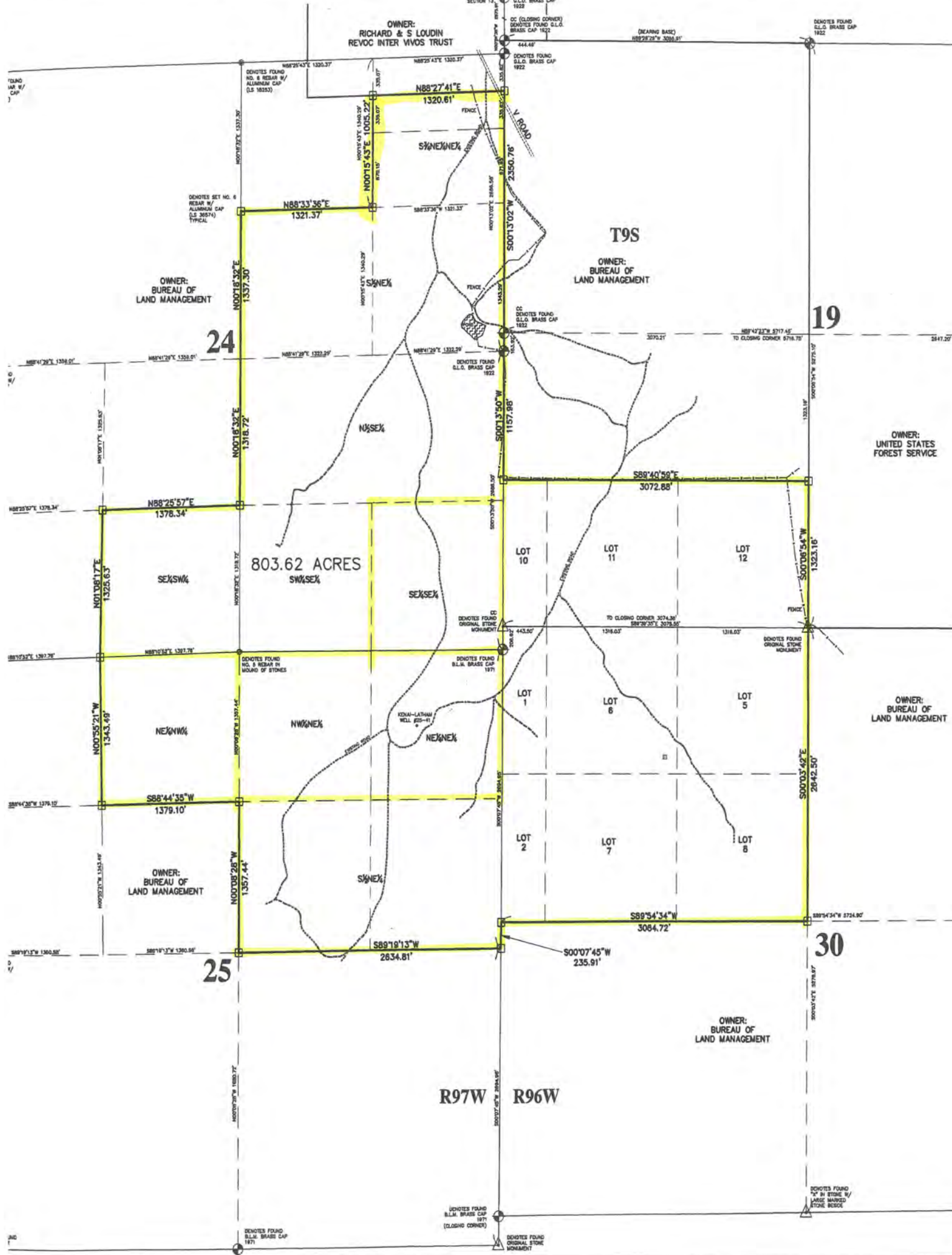
De Beque

62

70

Reservoir Ditch





OPPORTUNITY ZONES & TAXES

WHAT YOU NEED TO KNOW

OVERVIEW

The Opportunity Zone (OZ) program was created to revitalize an economically-distressed community where new private investment, under certain conditions, may be eligible for preferential tax treatment. Simply put, OZs are an economic development tool designed to spur economic development and job creation in distressed communities.

OZs were added to the tax code by the Tax Cuts and Jobs Act on December 22, 2017. The OZs are created through the process of nomination and designation. To qualify as OZs, localities must be nominated by the state and that nomination must be certified by the Secretary of the U.S. Treasury via his delegation of authority to the Internal Revenue Service.

The first set of OZs, covering parts of 18 states, were designated on April 9, 2018. There are more than 8700 OZs covering parts of all 50 states, the District of Columbia, and five U.S. territories.

HOW OPPORTUNITY ZONES ARE DESIGNATED

The criteria within a state that can be designated as qualified opportunity zones are as follows:

1. In a state, a total of 25 census tracts may be designated as OZ provided the number of low income communities (LIC) is less than 100
2. If the number of LIC's is more than 100, then the maximum census tracts which can be designated as OZs would be equal to 25% of total number of LIC's
3. Not more than 5% of the census tracts designated as qualified OZs in a state can be non LIC tracts.

25%

of census tracts in a state that can be designated as opportunity zones

20%

census tract must have at least a 20% poverty rate

80%

median income must not exceed 80% of metro or state level

10 YEARS

OZ designation remains in effect for 10 years

Source: CBC Research, [Congressional Research Service](#), [HM](#)

QUALIFIED OPPORTUNITY FUND

A Qualified Opportunity Fund (QOF) is an investment vehicle set up as either a partnership or corporation for investing in eligible property located in a Qualified Opportunity Zone.

90%

QOF should hold at least 90% of its assets in a qualified OZ property.

Stock or Partnership

QOF property can be a stock or partnership business located within an OZ.

12/31/17

QOZ property should be acquired after 12/31/17.

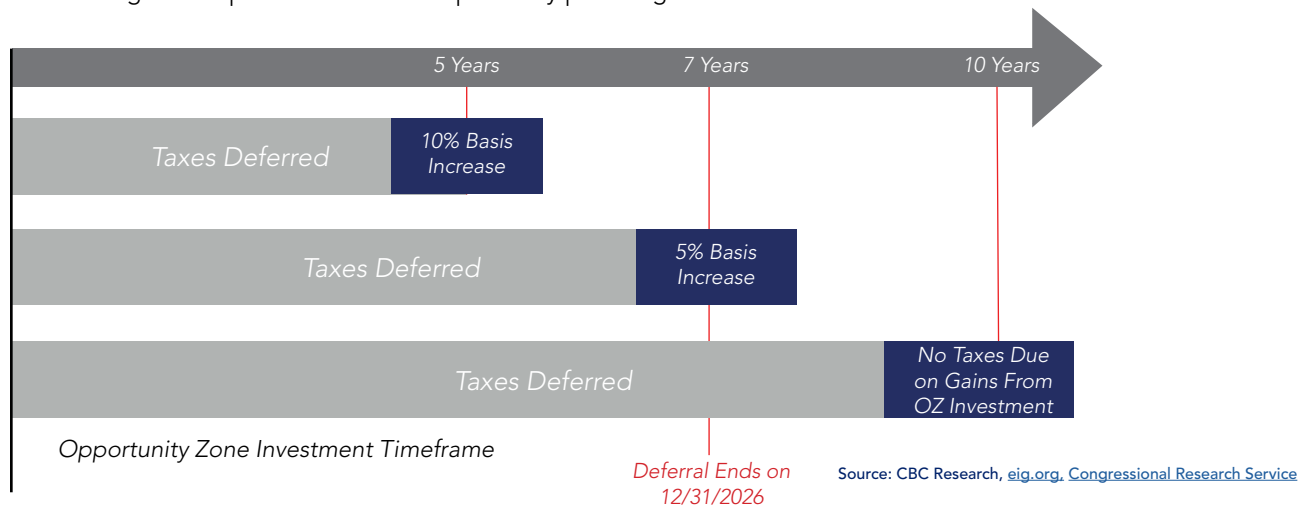
Source: CBC Research, [IRS](#), [Congressional Research Service](#)

HOW QUALIFIED OPPORTUNITY FUNDS WORK

1. Investors should reinvest capital gains from the sale of an asset within 180 days into a Qualified Opportunity Fund
2. The fund then invests in a qualified Opportunity Zone (OZ) property
3. Within the OZ, they can be invested in real estate, business, or infrastructure projects
4. Geographically restricted but inclusive of various kinds of investment

BENEFITS TO INVESTORS

Opportunity Zones are designed to spur economic development by providing tax benefits to investors.



- Capital gains reinvested in a QOF will receive a temporary tax deferral. This deferral will be recognized on the date when the investment is sold or on December 31, 2026, whichever is earlier.
- The basis of the original investment goes up by 10 percent if the investment is held for at least five years and by extra 5%, if it's held for at least seven years. In other words, If the investor holds the investment in OZ for 7 years, as much as 15 percent of the original gain would avoid taxation.
- If an investment in a QOF is held for at least 10 years, there will be no tax on the profits produced by the sale of investment.

ECONOMIC BENEFITS

