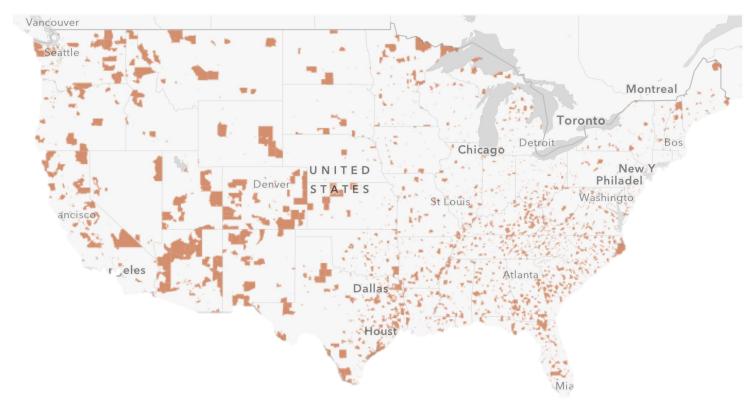
6 Trillion Dollars



What is an Opportunity Zone?

The Tax Cuts and Jobs Act of 2017 created Opportunity Zones as a means to unlock unrealized capital gains by incentivizing private sector investment and development in low income census tracts.

There are 8,764 Opportunity Zones in the United States





3 Distinct Tax Advantages for Opportunity Zone Investors

Temporary Deferral

Deferral of tax on capital gains invested into opportunity funds until investment is exited or **December 31**st **2026**

Step-up in Basis

For capital gains reinvested in an Opportunity Fund, basis is increased by 10% if investment held 5 years and by an additional 5% if held for at least 7 years – excluding up to 15% of original gain from taxation.

Permanent Exclusion

Zero tax on capital gains from sale or exchange of the investments made by the Opportunity Fund held for at least 10 years through **December 31**st **2047**.





Investment Sequence

1. Investor Realizes Capital Gains

- All capital gains are eligible: can be from sale of real estate, stock, business asset.
- Investor has 180 days to move gains into a Qualified Opportunity Fund.

2. Gains are Invested in a Qualified Opportunity Fund (QOF)

- Funds can be Self-Certified (IRS form 8998).
- Funds can be created for a single project (LLC).
- Funds are forming, and there are billions of dollars already "on-deck" and positioned for deal flow.

3. Fund invests in Qualified Opportunity Zone Businesses (QOZB)

- Can be real estate or business.
- Investment must be acquired after 12/31/2017.
- 30 Month requirement for "Substantial Improvement"*
- No requirement on project type.
 - Public or Private
 - Real estate (residential, commercial, office, industrial).
 - Ground up or Rehab.
 - Operating business.**

Qualified Opportunity Zone Business (QOZB)

Opportunity Zone Real Property



- Real or Tangible Personal Property must meet "substantially all" requirement of (90%).
- Property acquired by QOF after 12/31/17.
- Land excluded from "substantial improvement" requirement.
- Basis attributable to building must be doubled over a 30 month period.
- Purchase may be a JV or QOF purchase.

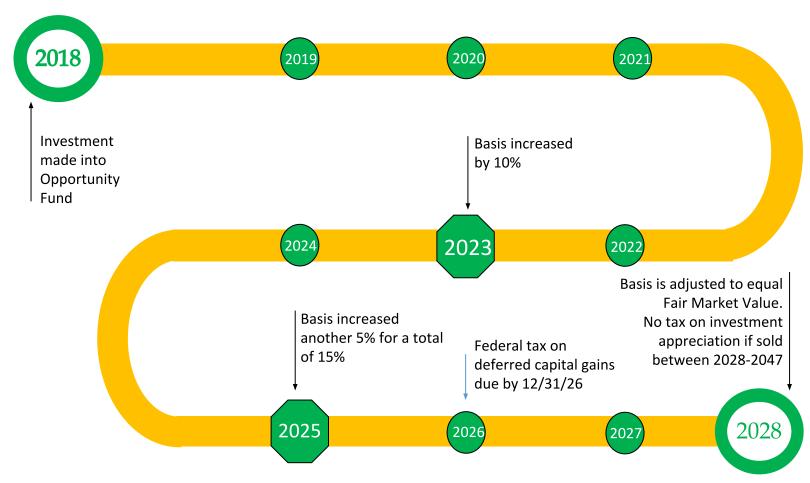
Opportunity Zone Business



- New Business / Expansion of existing business into OZ, significant expansion of existing business.
- 70% of the tangible property must be in the OZ.
- 50% of the total gross income active conduct of the business.
- QOZB may acquire, construct, or rehab tangible business property and real property.
- Original use of QOZB must commence with QOF purchase.
- No 'sin biz' golf course, racetrack, gaming, massage, hot tub, liquor.

Timing is Everything

Real estate and business investments in Opportunity Zones increase in value over time. Getting up to speed quickly, and connecting with local partners with a proven record of execution is paramount. #InvestmentReadySites





31 Million Americans



Today there are over 31 million Americans living and working inside the 8,700 designated opportunity zones, yet there is no mechanism that enables them to effectively connect with Qualified Opportunity Funds (QOFs), or project partners.

The opportunity before us lies not only in our ability to service professional funds seeking larger scale and multiple projects, but to empower potentially *millions* of small scale developers, independents, owner operators, and business owners to self-certify single projects and businesses and connect with capital partners, service providers, and project partners who have aligned preferences for project or business type, risk, timetable, and perhaps most notably, neighborhood, and in doing so, to unlock millions of projects in cities that might go unrealized.







Opportunity Type *See Details







SpecialTea LLC

1035 22nd Avenue, Oakland, CA

SpecialTea LLC is socially conscious and Oakland-based cannabis equity company that works with cannabis creators to bring private label and white label products into California's legal cannabis value chain (cultivar lab testing, product manufacturing and distribution) and directly to consumers via storefront and delivery (unplanned and subscription) retail operations. SpecialTea manages a cannabis cloud services platform composed of frontend and backend applications facilitating handshakes between online cannabis marketplaces, compliant seed to sale databases, a cashless point of sale transaction processor, State and municipal tax collection audit, delivery, distribution,

Doug Stewart

CEO SpecialTea LLC Raising Equity Oakland Marketplace









RABAC Wastewater Technology

5370 N. Chestnut Ave., Fresno, CA

Green tech and ag tech investment opportunity for U.S. commercialization of proven wastewater water bioreactor equipment technology with successful commercial applications in S. Korea and Japan. We are working with Blue Tech Valley (BTV) at Fresno State and plan to build an assembly plant in the Central Valley in the heart of qualified opportunity zones.

Project Type(s)

Redevelopment or Reuse, Brownfield, Greenfield, Public-private Partnership (P3)

Product Type(s)

Light Industrial, Agriculture

Attachments

RABAC Exec Sum Final.pdf

Message Julie Kim

Favorite this Opportunity

Julie Kim

RABAC Technology, Inc.
Raising Debt
Fresno Marketplace





Opportunity Type *See Details



















LGS i95 Opportunity Zone Fund

1 Opportunity Zone, Washington, DC

Local Grown Salads is an AgTech start-up that can produce up to 1,500,000 pounds of ready-to-eat salads, strawberries, beans, peas, and other vegetables in a 15,000 square foot urban farm. Local Grown Salads technology: . Grows fresh produce year-round in a controlled environment with the highest standards of food quality and food safety . Creates product that is organic, pesticide free, herbicide free, and GMO free . Decreases transportation costs, thereby reducing the carbon footprint · Helps to address the problem of food deserts · Allows indoor farming that helps save the planet's arable land Local Grown Salads is a perfect fit for Opportunity Zone locations. Investment in an Opportunity Zone is intended to uplift low-income neighborhoods. Local Grown Salads farms will provide healthy and nutritious food, create local jobs, and use sustainable technology. The farms are strategically located at the end of the supply chain and close to the consumer; therefore, ready-to-eat salads are delivered locally on the same day they are harvested. Each Local Grown Salads farm will employ 15 - 20 people. Individuals from the community will be trained to be farm managers, produce harvesters, produce cleaners, produce sorters, and packagers. A farm in the urban neighborhood will provide healthy food in priority areas. Local Grown Salads farms are designed to be easy to scale. Farms are pre-fabricated, standardized, and

Zale Tabakman

Local Grown Salads Inc. Raising Equity Boston, New York, Baltimore, DC



"Connecting People, Projects, and Places"





Project Marketplace

for business and real estate opportunities



Member Network



real estate professionals, city leaders, service providers, advisers, lenders, business and property owners.



PlaceNetworks

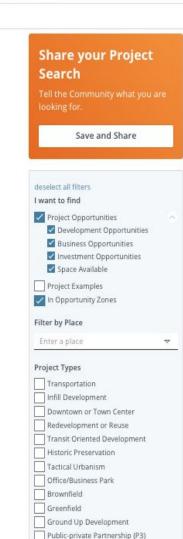
connecting people, capital, and opportunities in <u>every city and every opportunity zone.</u>

Project Marketplace

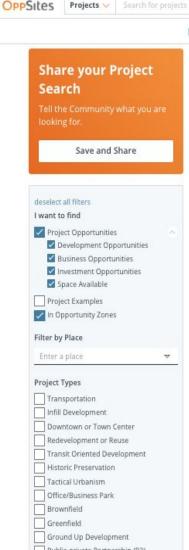


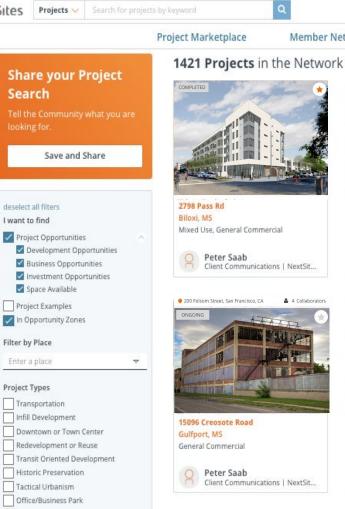
Discover business and real estate opportunities in cities across the country

- Business and Real Estate opportunities in over 800 cities, counties and states.
- Projects can be posted by public and private sector industry professionals,
- Filter project opportunities to match preferred deal size, project type, location, and source.
- Save searches to get notified about new opportunities.



Plans and Policies







Client Communications | NextSit...

Peter Saab

Peter Saab

Client Communications | NextSit...

& 4 Collaborators



Place Networks

Member Network



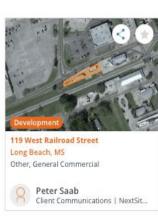


Home Notifications O About Profiles O My Places O





Client Communications | NextSit...







Member Network



Find project partners for due diligence, build teams to execute deals.

Network Professionals seeking deal flow

- real estate developers
- real estate brokers
- real estate investors
- fund managers
- investment advisors
- governments: city, county, state
- family funds
- non profits
- anchor institutions (hospitals, universities)
- property owners
- business owners
- economic development organizations
- lawyers
- architects I designers
- engineers
- public affairs



OppSites People V Search for people and organizations by name

Home ■ Notifications ② About ♣ Profiles ② My Places

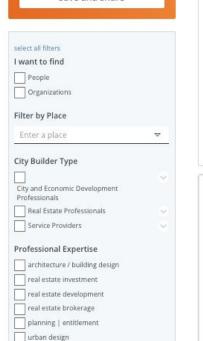
Project Marketplace

Member Network

Place Networks

Share your Network Search

Save and Share



construction

technology marketing | branding

finance | economics | market analysis

transportation | mobility | bike | ped

public affairs | communications

9743 People & Organizations on the Network



Sr. Management Analyst City of Manteca, CA

I now serve as the Senior Management Analyst for the City of Manteca. Here I am responsible for leading special projects for the City Manager's Office, community...



Emily Brown Director of Economic Strategy Fourth Economy Consulting

A creative thinker with a background in real estate and economic development, I am interested in how design and land use influence the economy of a city.



Management & Development Services fo... The Real Estate Garage

Follow

Steve Ferris is the recognized expert on expediting projects and repositioning properties in the Denver metro area. He specializes in devising and implementin...



Tommy Pacello President Memphis Medical District Collaborative

Tommy Pacello is an attorney and city planner. He is the President of the Memphis Medical District Collaborative, a non-profit community development...



Sarah Humbargar Go to for things Downtown Colorado Spr... Downtown Partnership of Colorado Spri...

Serving as a central point of contact for any business or developer that wants to start, expand, enhance services or relocate within Downtown Colorado...



Edward Erfurt Assistant City Manager City of Ranson, WV

Edward Erfurt is a passionate urban designer who has been working with communities to design and implement walkable communities for over 15 years...



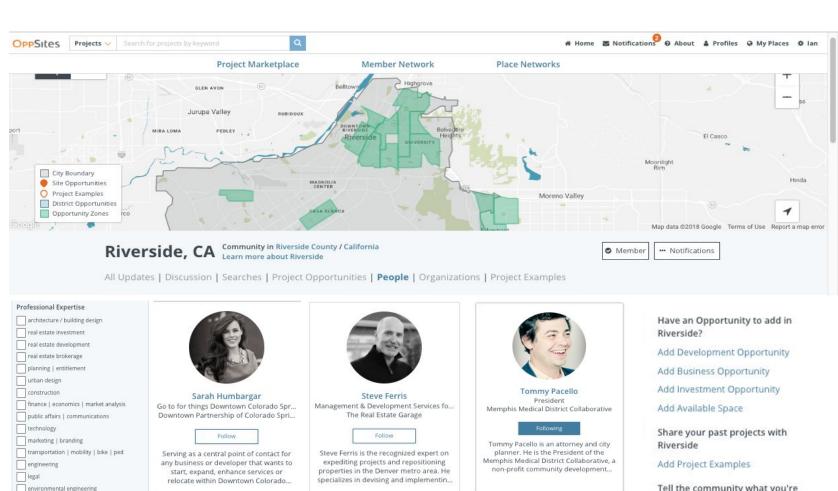
PlaceNetworks

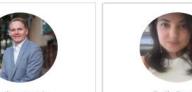


Make connections and discover opportunity in the places you live, work, invest, and pursue business

Connecting People to Pursue Opportunity

- Create and share project opportunities.
- Find funds operating in specific cities.
- Access fund project requirements, mission, timing, and project interests.
- Connect with local service providers to perform due diligence.
- Receive real-time notifications about activity, new project opportunities, new business opportunities, and new members and organizations.





Founding Principal CityBuilding Partnership LLC

capital | lending

Project Expertise

Transportation

Infill Development

Tactical Urbanism

Brownfield Greenfield

Office/Business Park

Ground Up Development

Plans and Policies

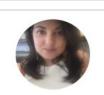
Public-private Partnership (P3)

Downtown or Town Center

Redevelopment or Reuse

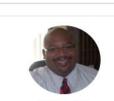
Transit Oriented Development Historic Preservation

> I help guide, inspire and accelerate progress on the most important issues facing developers and cities. Having worked as an employee of local...



Director of Economic Strategy Fourth Economy Consulting

A creative thinker with a background in real estate and economic development, I am interested in how design and land use influence the economy of a city.



Sr. Management Analyst City of Manteca, CA

I now serve as the Senior Management Analyst for the City of Manteca, Here I am responsible for leading special projects for the City Manager's Office, community...

Tell the community what you're looking for

Development Opportunities

Business Opportunities

Investment Opportunities

Available Space

People and organizations

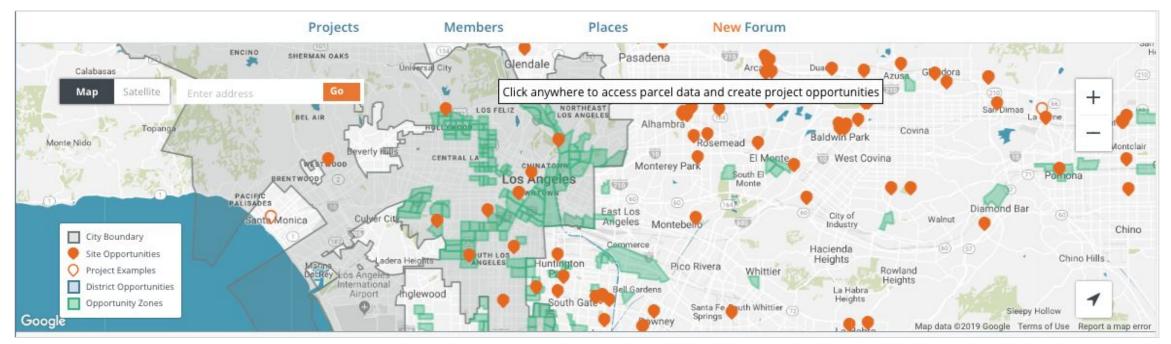
Best Practices and Resources (Coming soon)



Los Angeles Marketplace

oppsites.com/cities/losangeles-ca

- > 100's of Public and Private sector deals
- 100's of Network Members







1. Market leader in Palm Biomass

applications. 2. Major developer in carbon

credits. 3. Strong focus on corporate

sustainable development. Specialties:...







A recent M.B.A. from the UCLA Anderson school of Management, with a specialization in Real Estate Finance - my background is in architecture and proje...

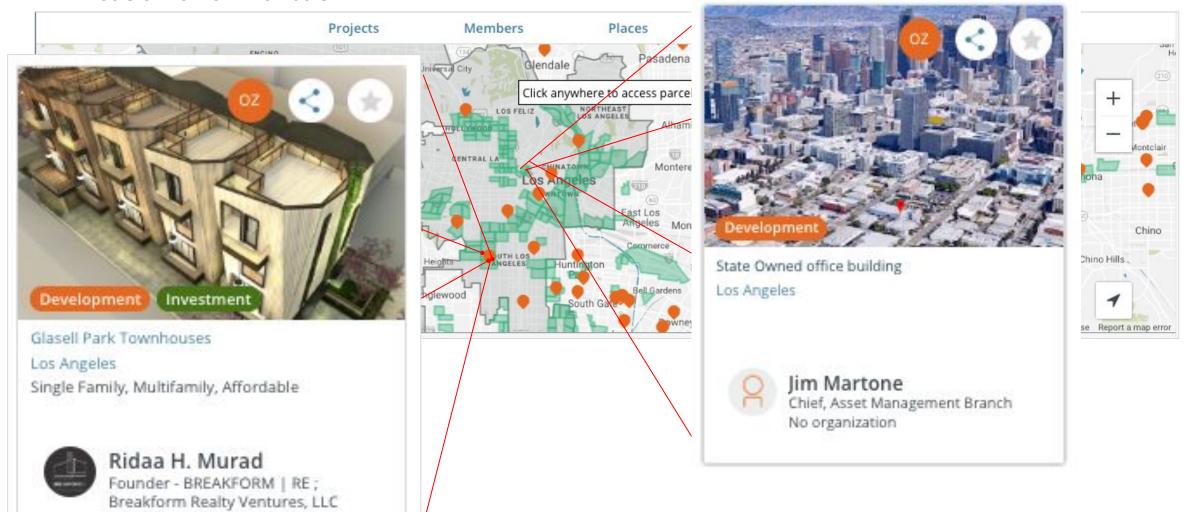




Los Angeles Marketplace

oppsites.com/cities/losangeles-ca

- > 100's of Public and Private sector deals
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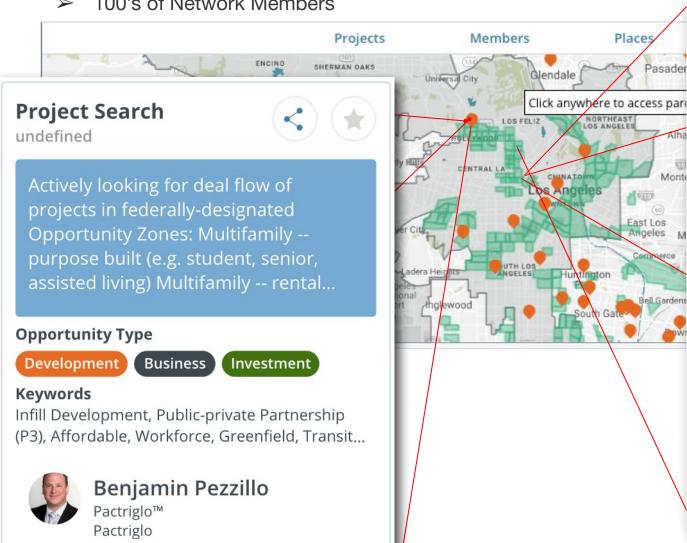


Los Angeles Marketplace

oppsites.com/cities/losangeles-ca

100's of Public and Private sector deals





Project Search

undefined





Market Rate Multi Family development opportunities. 75 -120 units. Transit oriented preferred. Affordable Housing developments, 50 -120 units. Transit oriented preferred, Permanent...

Opportunity Type

Development)

Business

Investment

Keywords

Infill Development, Brownfield, Tiny Houses, Multifamily, Ground Up Development,...



Kenneth Bank Managing Principal Skyline MultiHousing



Chino

a map error

People

Project

Opportunities

California Department of **General Services**

Organization Profile

- Thousands of Surplus Properties
- > For sale, for lease and P3 Opportunities in Opportunity Zones and nearby Districts.
- Connecting capital to California cities and counties.





Project Marketplace





Place Networks

Project

Examples

Places

Searching For









Members

Places

New Forum



Join Our Network

Join Org

City of Manteca, CA

Featured Data

Population: 81,527

Population Growth Rate: 2.4% Avr. New Homes Per Year: 650

Gender Breakout: 49.28% Male, 50.72%

Female

Households and Families: 26,319 Households, 20,060 Families

Household Incomes Over 100K: 32.81% Household Incomes 60K to 99K: 24.53%

Labor Force: 39,430

Total Housing Dwellings: 26,955



About

People

Project Opportunities

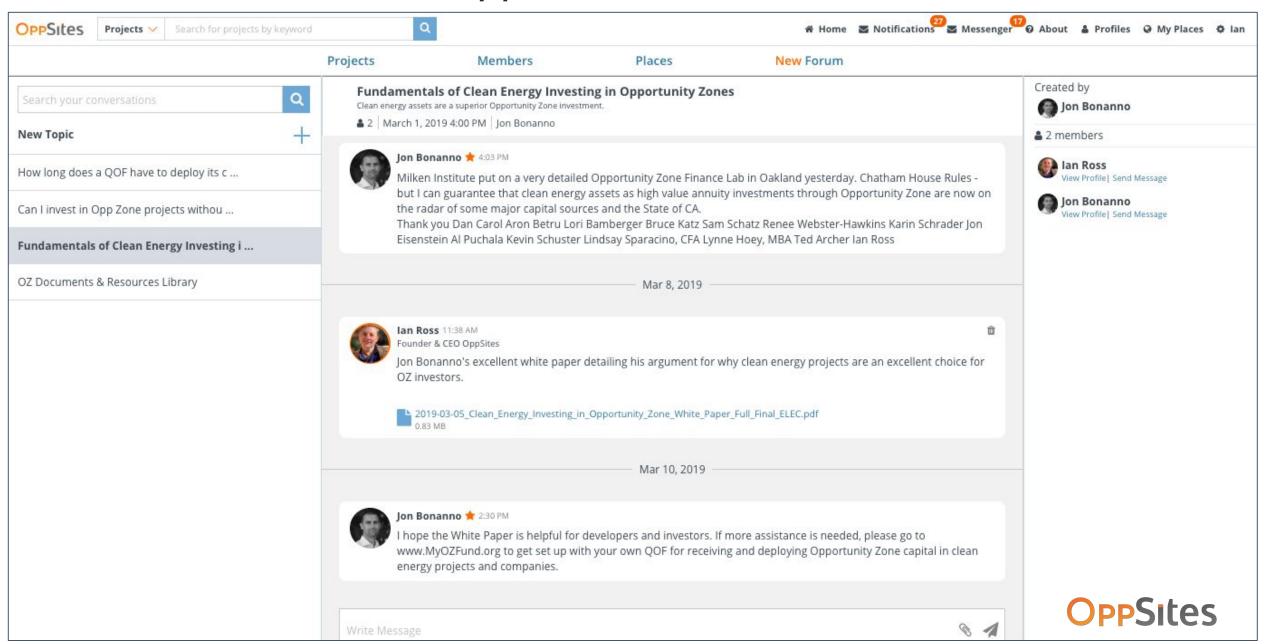
Project Examples Places

Searching For

The City of Manteca is the third largest city in the County, with over 81,527 residents. Near Interstate HWY 5, Manteca intersects both HWY 120 and HWY 99 and it is often referred to as the Crossroads of California, lying just 76 miles east of San Francisco, 60 Miles south of Sacramento, and 90 Miles West of Yosemite National Park. The City's size is 21 square miles and housing development is growing rapidly. Great things are happening in Manteca! Great Wolf Lodge recently selected Manteca as the place for their newest 500-room resort and indoor waterpark, which is projected to generate 500,000 tourists per year. Known as the "Family City," Manteca offers an abundant variety of more affordable housing choices than the Bay Area, adding 650+ new homes every year. From 2017 to 2018 the population grew almost 2.4 %. We are a City experiencing fast growth with more than 3,000 housing permits approved and 8,000 more in various stages of processing. Community amenities include Bass Pro Shops, major retails centers, new restaurants, Big League Dreams Sports Park, quality schools and a 50-acre community park. ACE Commuter rail provides convenient access for traveling to and from Silicon Valley and the Bay Area, with full Wi-Fi internet access along the way. The recent opening of the new facility for 5.11 Tactical is now providing quality jobs for local residents, joining Amazon, Medline, and Penske in reaffirming our strategic location within the region. Distribution, manufacturing, food processing, ag-tech, and advanced medical service firms have all found sites to meet their growing needs, as economic investment and innovation continue to drive Manteca's economy. Manteca is a great place for business!



oppsites.com/forum



opzones.ca.gov















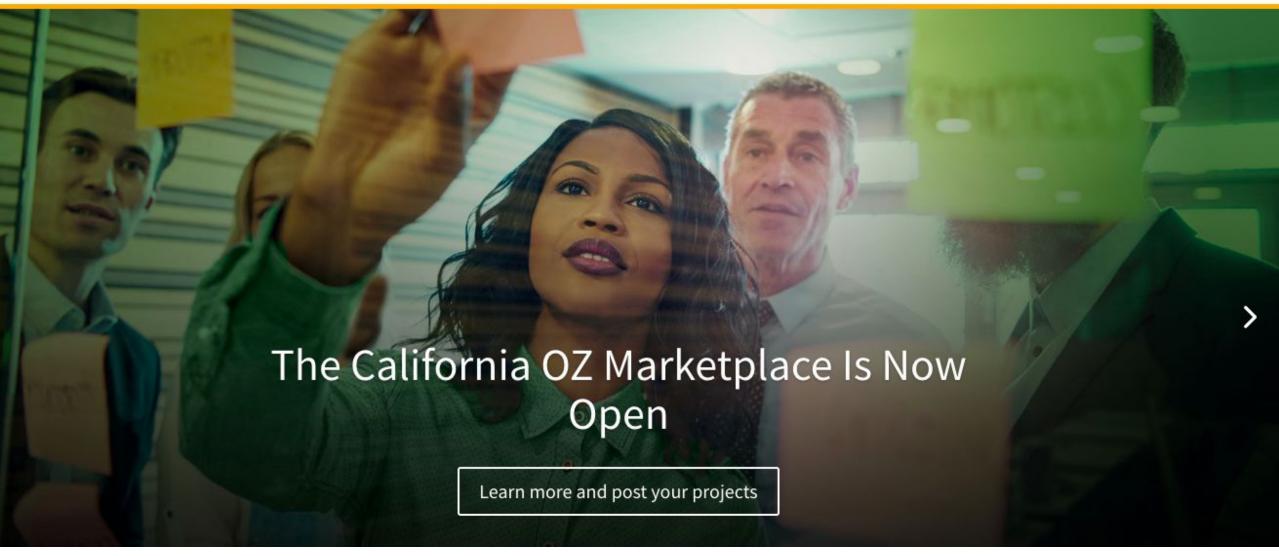
Hom

News

State Strategy

State Agencies

Qs Searc

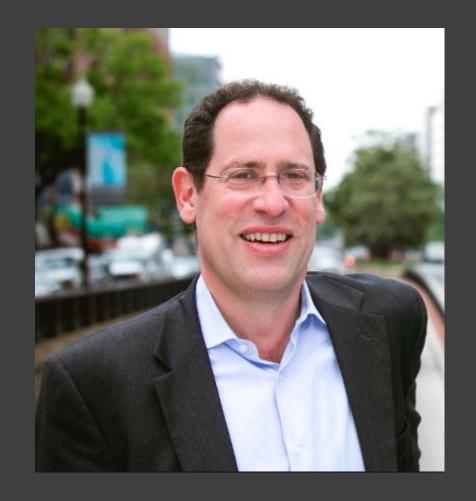


Getting Started

- 1 Create your free Profile at OppSites.com
- 2. Discover (Promote) projects on the Marketplace
- 3. Save your project requirements (Project Search)
- 4. Join your Place Networks

"Given the significant interest among investors, it is possible that this new incentive could attract hundreds of billions of dollars in private capital, creating the largest economic stimulus programs that the United States has ever experienced."

- Bruce Katz, Brookings Institute



Join the Conversation

OppSites.com

