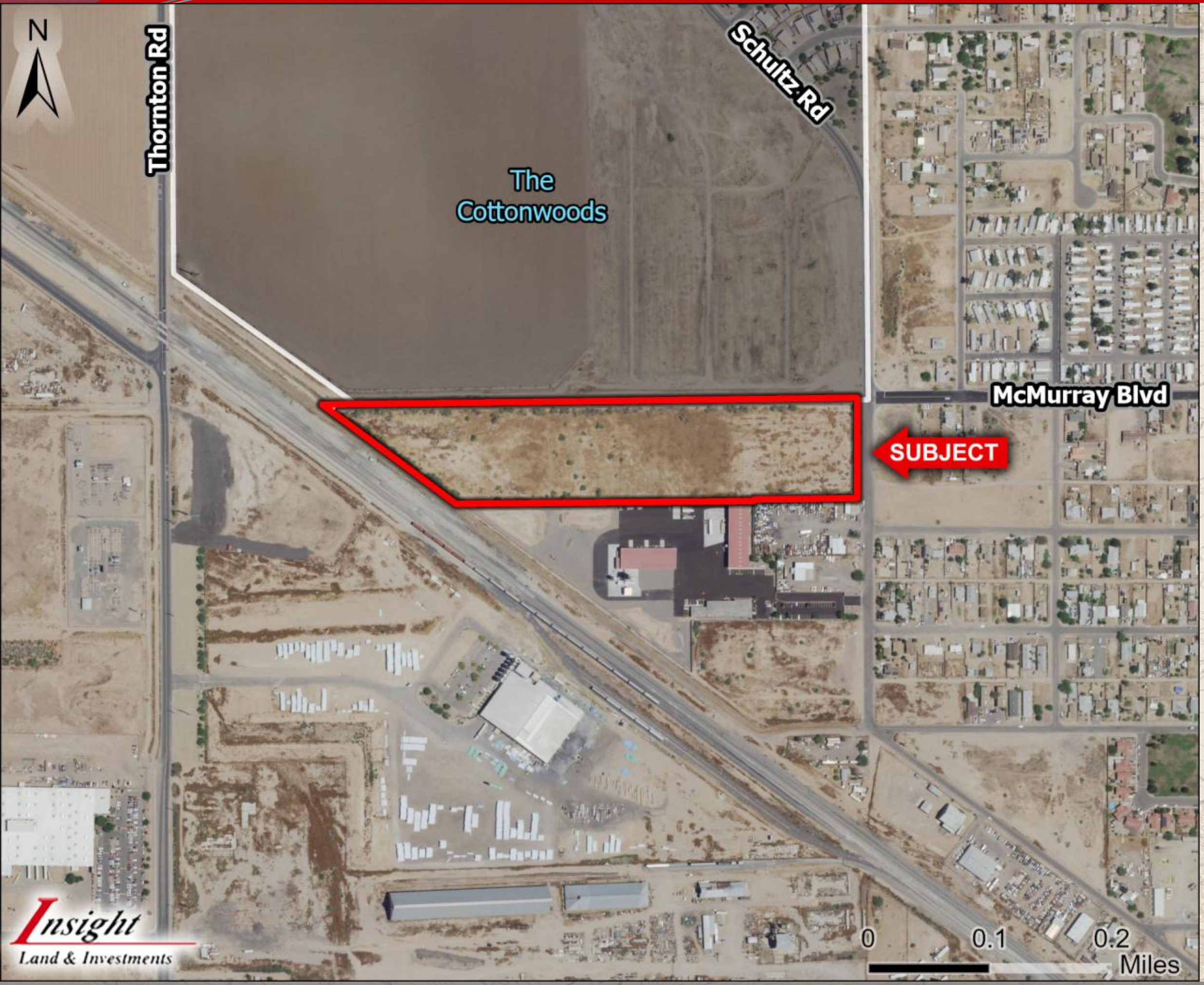
Insight Land & Investments

14 Acres – Indusrtial Land – Opportunity Zone



- ***Location:*** SWC of Schultz Street & McMurray Boulevard
- ***APN:*** 504-24-001J, 001H
- ***Zoning***: I-1 (Light Industrial)
- ***Water:*** Arizona Water Company
- ***Sewer:*** City of Casa Grande
- ***Size:*** +/- 14.73 Acres
- ***Price:*** $5.45/SF or $3,500,000
- ***Lease Rate:*** $10,000 per month
- ***Comments:*** Property is well located in the Industrial corridor of Casa Grande. Utilities are to the property. Seller will entertain a lease on all or a portion of the property. Seller will give time to get entitlements in place. Submit all offers.
- Located in the ***Opportunity Zone***

EXCLUSIVELY LISTED

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Area Map

Casa Grande

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Regional Map
Casa Grande

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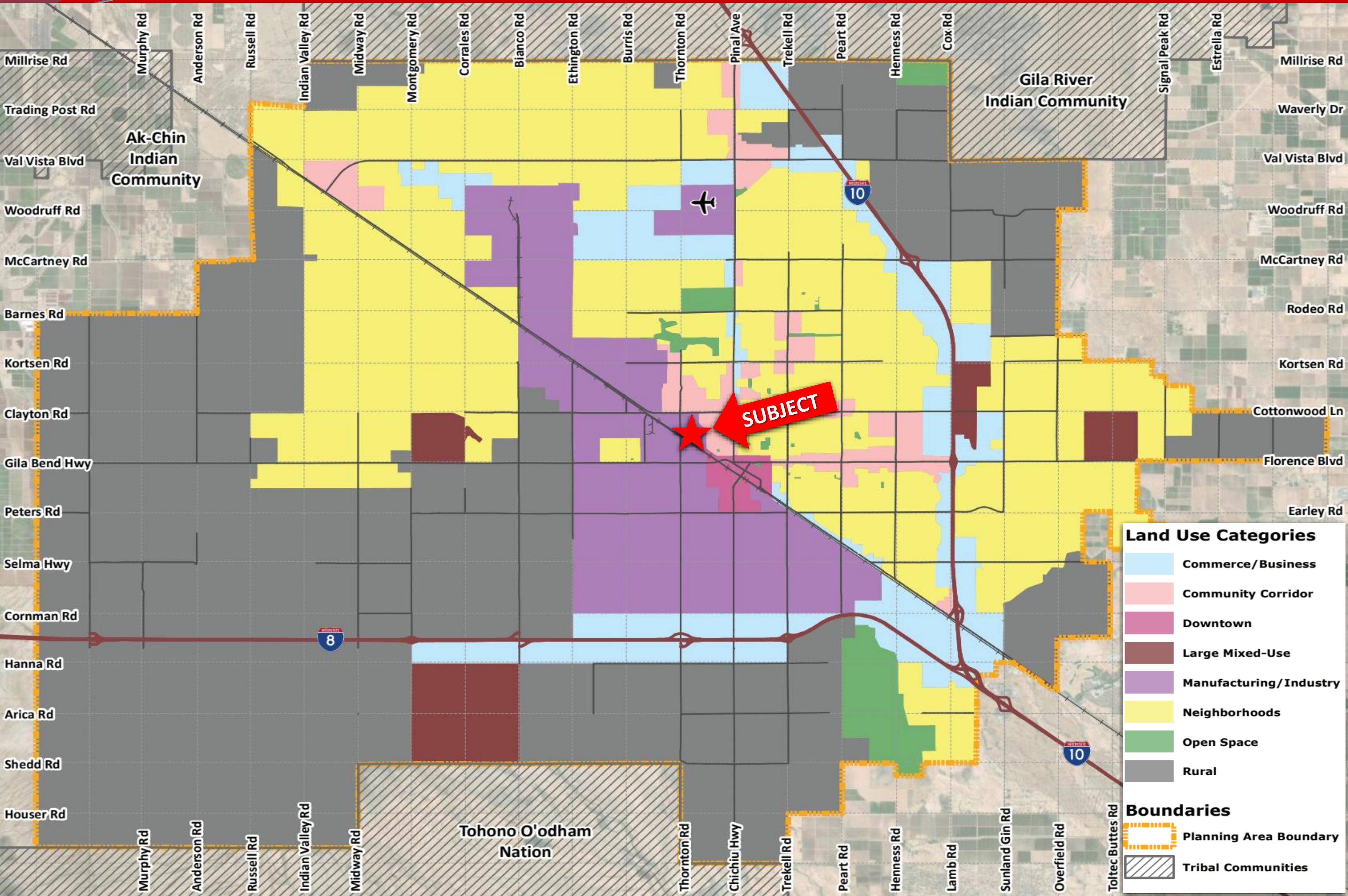
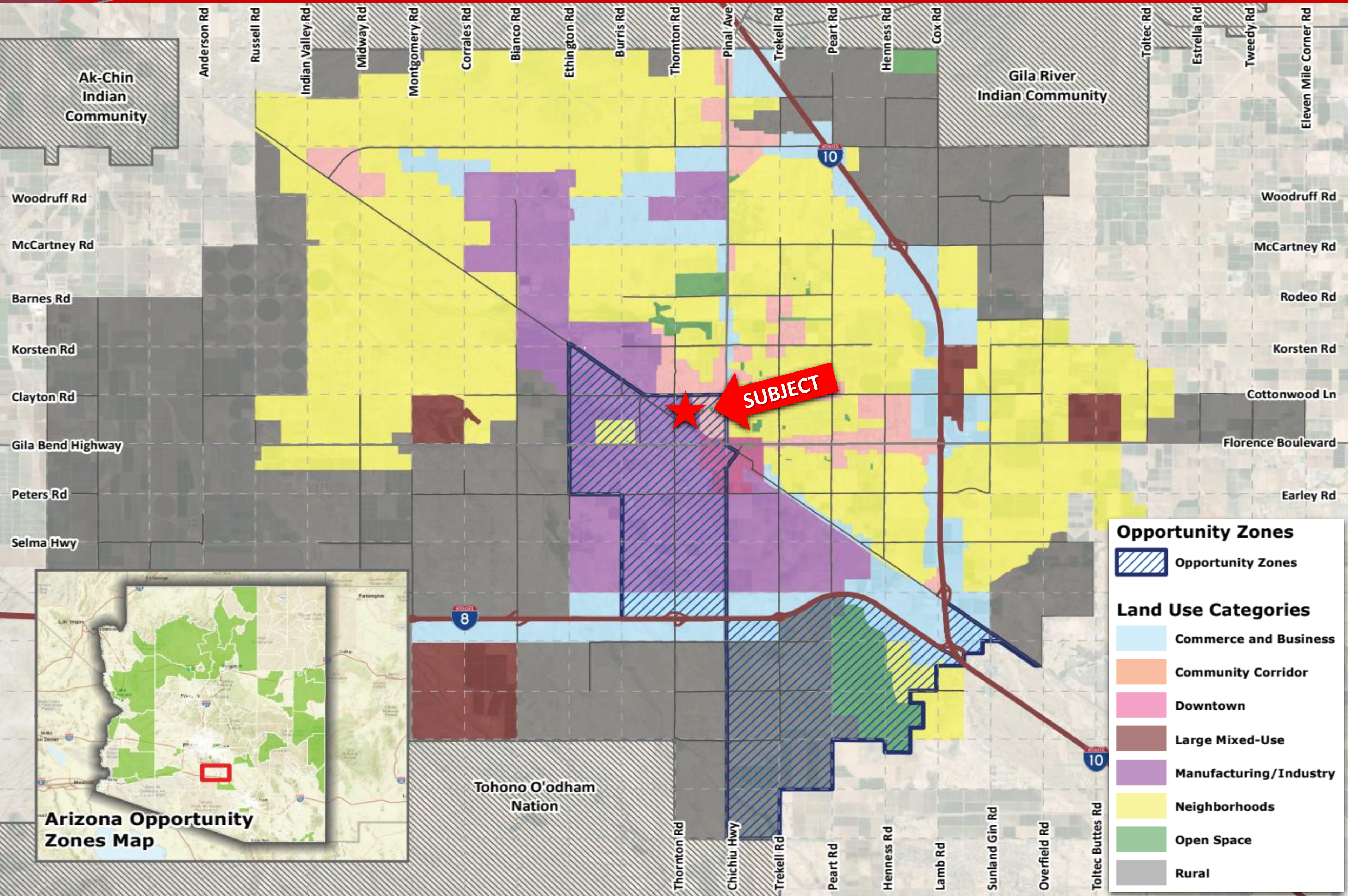
General Plan

Casa Grande



Opportunity Zone

Casa Grande



OPPORTUNITY ZONE #2

KEY TAX BENEFITS FOR MANUFACTURING CONSTRUCTION

Assumes Opportunity Zone #2 is a federally designated Qualified Opportunity Zone, and the project is structured through a Qualified Opportunity Fund (QOF). This page focuses on federal tax advantages most relevant to a new manufacturing facility.

Potential stack: 100% expensing for qualifying production building costs + permanent 100% bonus depreciation for eligible equipment/short-life assets + Opportunity Zone upside on a 10+ year exit.

1 Day-one depreciation for the facility itself

• Section 168(n) allows a 100% first-year deduction for qualifying nonresidential real property used as an integral part of manufacturing, production, or refining.[3]

• The general timing window is: construction begins after January 19, 2025, and before January 1, 2029; property is placed in service after July 4, 2025, and before January 1, 2031.[3]

• That is a major shift for manufacturers because qualifying building costs may be deducted up front instead of being recovered over the normal 39-year nonresidential building life.[3][5]

Planning point: this benefit targets the qualifying production portion of the building, so project design, cost allocation, and tax documentation matter

2 Opportunity Zone overlay on capital and exit

• Eligible capital gains and qualified Section 1231 gains invested in a QOF can be deferred until an inclusion event or December 31, 2026, whichever comes first.[1][2]

• If the QOF investment is held for at least 10 years, the investor may elect to step basis up to fair market value on exit and permanently exclude post-investment appreciation.[1][2]

• Newly constructed buildings generally fit well in OZ projects because newly constructed buildings can satisfy the original use requirement; acquired property can also qualify through substantial improvement during a 30-month period.[2]

Bottom line: OZ status can improve both the frontend capital story and the after-tax exit story for a long-hold manufacturing project.

3 Opportunity Zone overlay on capital and exit

• A properly structured project may stack immediate facility expensing under Section 168(n), permanent 100% bonus depreciation for qualifying machinery/equipment and shorter-life assets, and OZ appreciation exclusion after a 10+ year hold.[3][4][5]

• In a conventional sale, accelerated depreciation often produces recapture. In a QOF held 10+ years, practitioners note that appreciation excluded at the investor level can include what would otherwise be depreciation recapture on exit.[4]

• Important caveat: Section 168(n) has its own 10-year recapture rule if the property stops being used in a qualified production activity during that period, so operating compliance still matters.[3]

This is a strategic summary, not tax advice. Final economics depend on entity structure, holding period, basis allocations, investor profile, and state/local tax treatment.

Sources: [1] IRS, Invest in a Qualified Opportunity Fund (updated Dec. 23, 2025). [2] Treasury/IRS final Opportunity Zone regulations, published in the Federal Register on Jan. 13, 2020. [3] IRS Notice 2026-16, Interim Guidance on Special Depreciation Allowance for Qualified Production Property (Feb. 20, 2026). [4] Cerity Partners, Opportunity Zones (Feb. 20, 2024). [5] IRS guidance on additional first-year depreciation / Publication 946 updates reflecting permanent 100% bonus depreciation after Jan. 19, 2025.

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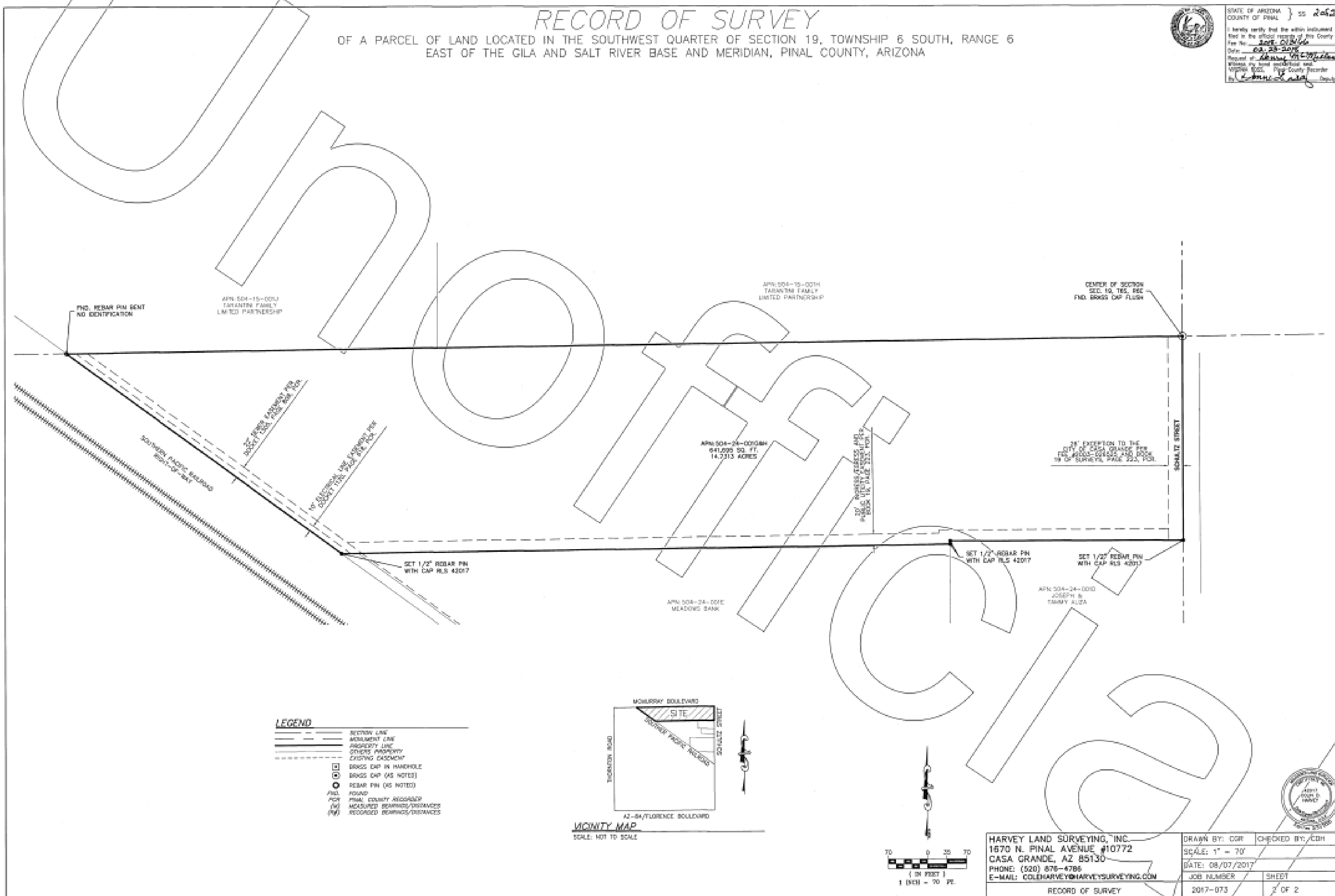
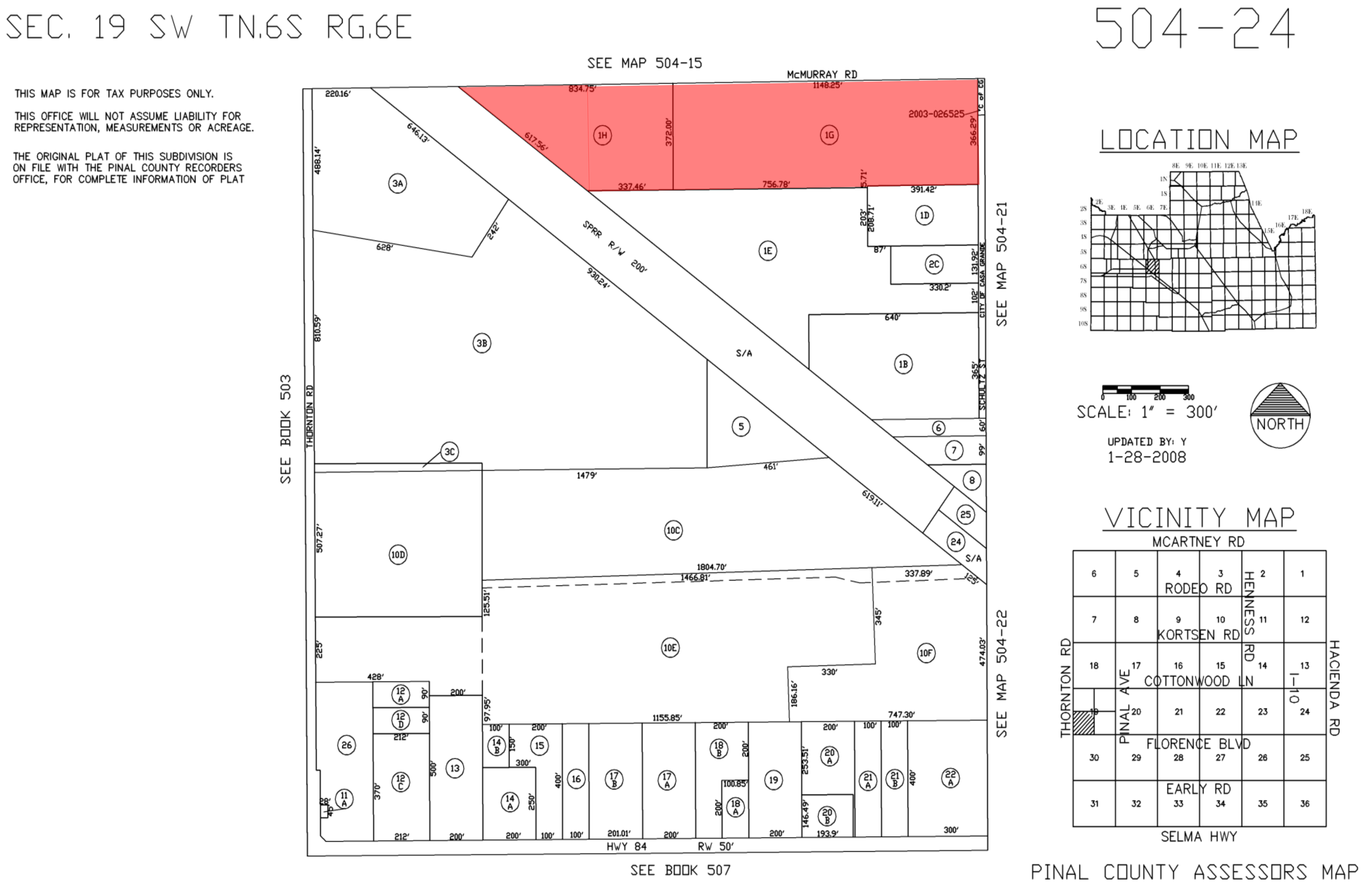
Boundary Survey

14.7313 Gross Acres



Parcel Map



SEC. 19 SW TN.6S RG.6E
504-24
SEE MAP 504-15
McMURRAY RD
THIS MAP IS FOR TAX PURPOSES ONLY.
THIS OFFICE WILL NOT ASSUME LIABILITY FOR REPRESENTATION, MEASUREMENTS OR ACREAGE.
THE ORIGINAL PLAT OF THIS SUBDIVISION IS ON FILE WITH THE PINAL COUNTY RECORDERS OFFICE, FOR COMPLETE INFORMATION OF PLAT
2003-026525
SPRR R/W 200'
S/A
THORNTON RD
SEE BOOK 503
SEE MAP 504-21
SEE MAP 504-22
CITY OF CASA GRANDE
SCHULTZ ST
HWY 84
RW 50'
SEE BOOK 507
1H
1G
1D
1E
2C
1B
3A
3B
3C
5
6
7
8
24
25
10C
10D
10E
10F
LOCATION MAP
SCALE: 1" = 300'
NORTH
UPDATED BY: Y
1-28-2008
VICINITY MAP
MCARTNEY RD
RODEO RD
KORTSEN RD
HENNESS RD
COTTONWOOD LN
PINAL AVE
I-10
FLORENCE BLVD
EARLY RD
THORNTON RD
HACIENDA RD
SELMA HWY
PINAL COUNTY ASSESSORS MAP