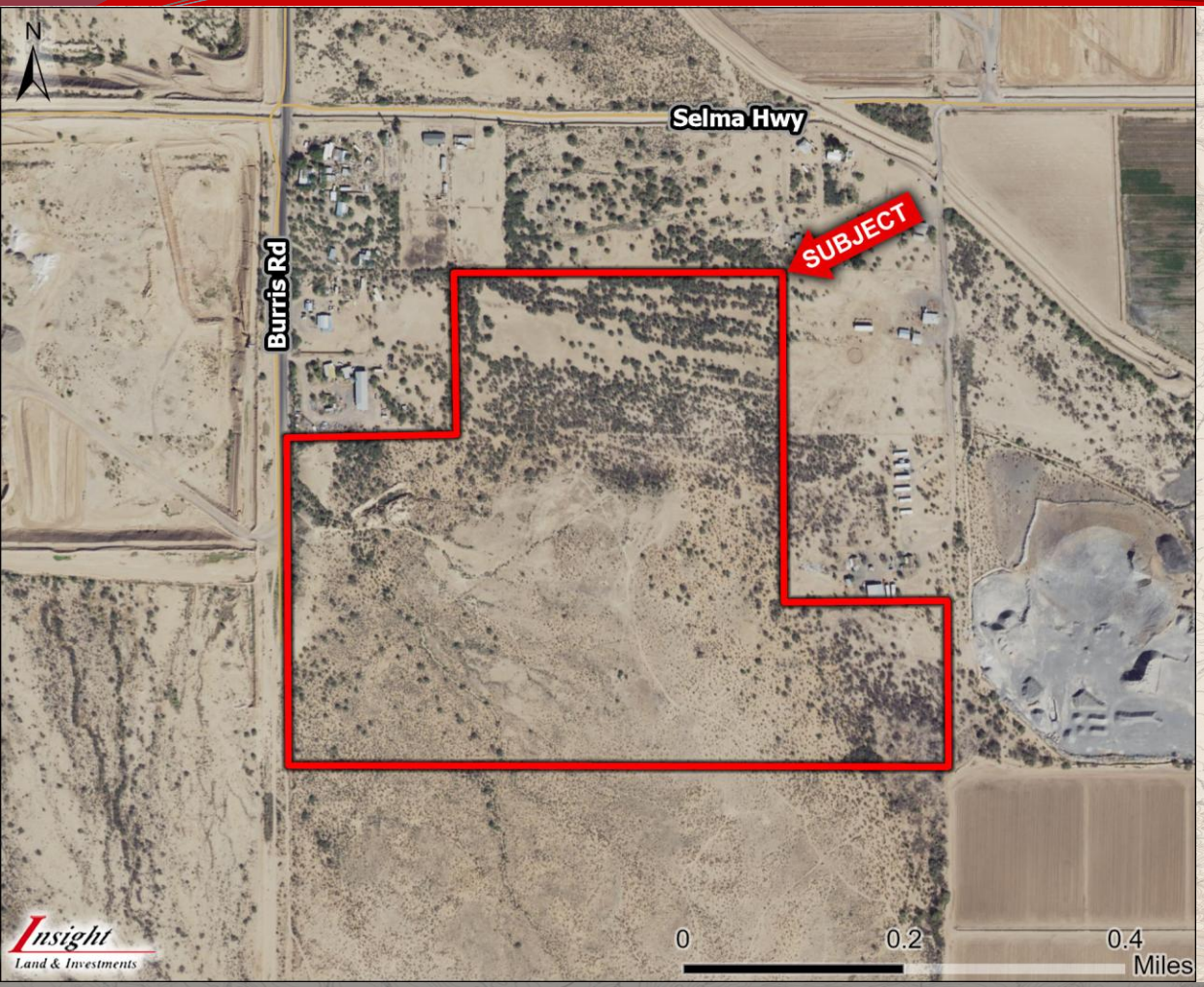
90.49 Acres – S of SEC Burris and Selma Hwy

Pinal County, AZ



- ***Location:*** S of SEC Burris Road and Selma Highway, Pinal County, AZ
- ***APN:*** 511-75-015, 018
- ***Zoning***: GR – General Rural (Pinal Co.)
- ***General Plan:*** Industrial/MFG.
- ***Size:*** +/- 90.49 Acres
- ***Price:*** $3.00/SF or $11,800,000
- ***Comments***: Property is located along Burris Road in the growing Casa Grande Industrial Corridor. Subject lies in the Opportunity Zone. Lucid Motors is contiguous along the southern border. Seller will give time for entitlements. Excellent Investment or 1031 Exchange.

EXCLUSIVELY LISTED

Insight Land & Investments
7400 E McDonald Dr, Ste 121
Scottsdale, Arizona 85250
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Area Map

Pinal County, AZ



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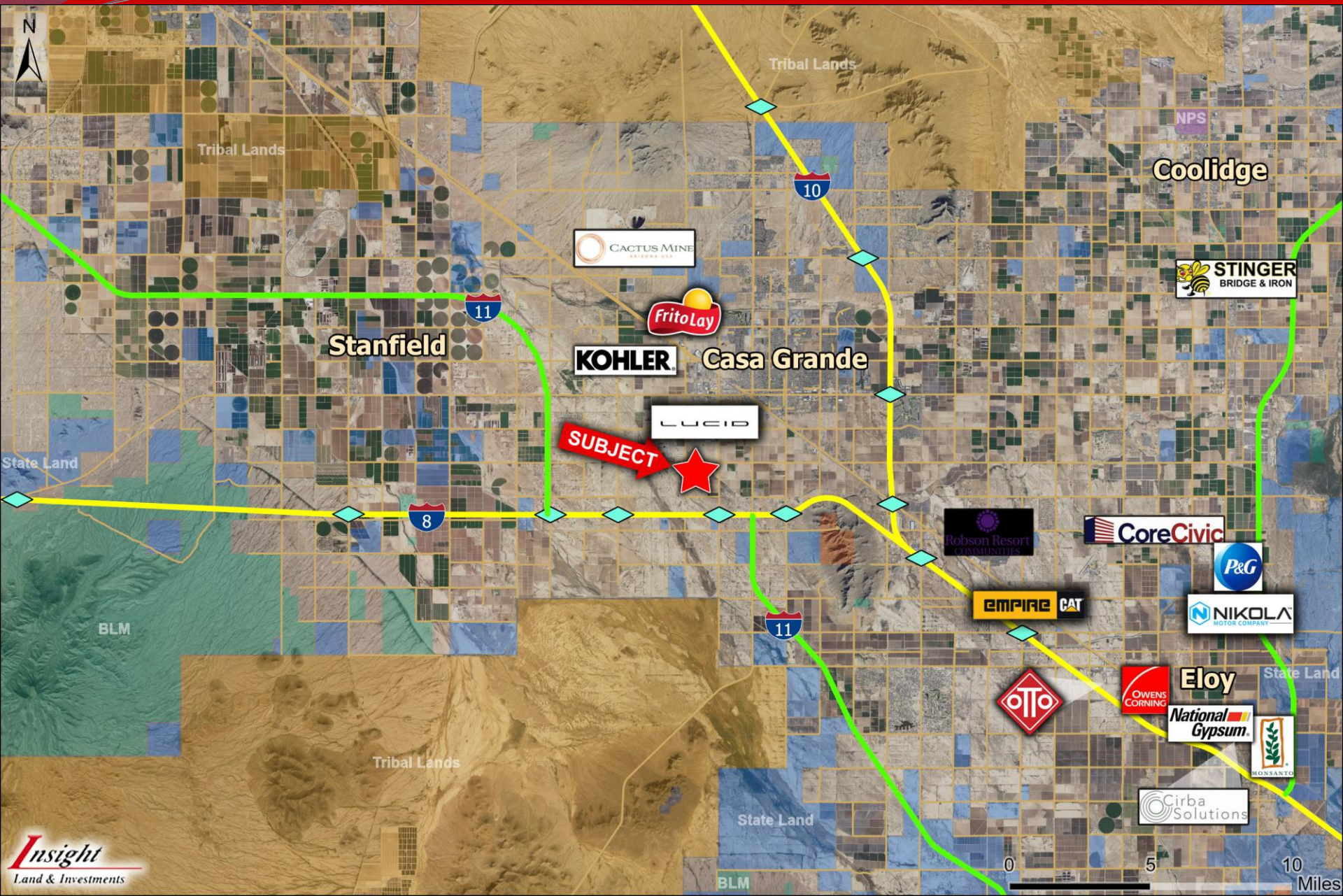
Regional Map

Pinal County, AZ



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Newly Announced & Expanding Employers

Pinal County, Arizona



Newly Announced & Expanding Companies	Total Capital Investment	Total Job Count	Jurisdiction
LG Energy Solution	$5,500,000,000	2800	Queen Creek
Copia Tech Campus	$3,000,000,000	200	Maricopa
SRP Marigold Energy	$2,200,000,000	45	Maricopa
LUCID Motors	$1,900,000,000	6120	Casa Grande
Copia Griffin Energy	$1,500,000,000	50	Maricopa
Ivanhoe Electric	$1,118,000,000	3000	Casa Grande
Hudbay Minerals	$977,000,000	900	Casa Grande
eCube Aero Solutions	$500,000,000	75	Coolidge
KANTO-PPC Inc.	$500,000,000	200	Casa Grande
Proctor and Gamble	$500,000,000	500	Coolidge
Chang Chun PetroChem	$400,000,000	209	Casa Grande
Freepoint Commodities	$400,000,000	120	Eloy
Kohler Co.	$376,000,000	500	Casa Grande
National Gypsum	$250,000,000	100	Eloy
Florence Copper	$232,000,000	274	Florence
Air Products	$100,000,000	75	Casa Grande
Jing He Science Inc.	$100,000,000	57	Casa Grande
Sunlit Chemical	$100,000,000	300	Casa Grande
Osterkamp	$100,000,000	30	Eloy
NRS Logistics	$90,000,000	90	Casa Grande
FrameTec	$80,000,000	300	Casa Grande
Chlorum Solutions	$70,000,000	50	Casa Grande
Sun Life Medical Center	$67,000,000	200	Casa Grande
Solvay Chemical	$60,000,000	30	Casa Grande
TopCo Scientific	$50,000,000	150	Casa Grande
Southwark Metals	$29,000,000	16	Casa Grande
Cirba Solutions	$25,000,000	110	Eloy
Clark Pacific	$20,000,000	250	Coolidge
Waste Management	$20,000,000	30	Casa Grande
Exceptional HC	$18,000,000	50	Eloy
Green Bay Packaging	$16,500,000	120	Casa Grande
Custom Truck OneSource	$15,000,000	100	Casa Grande
Kingdom Way Group	$15,000,000	250	Casa Grande
LCY Chemical Corp.	$15,000,000	50	Casa Grande
Vext Science	$15,000,000	25	Eloy
Chemical Strategies	$14,000,000	50	Casa Grande
Engineered Foam Packing	$12,000,000	200	Casa Grande
Freeberg Industrial Fab	$12,000,000	200	Eloy
Stinger (Expansion)	$10,000,000	100	Coolidge
Owens Corning	$9,000,000	50	Eloy
BHI Trucking	$5,000,000	25	Eloy
Wright Asphalt	$1,300,000	20	Casa Grande
Totals	**$20.42B**	**18021**	**Pinal Co.**

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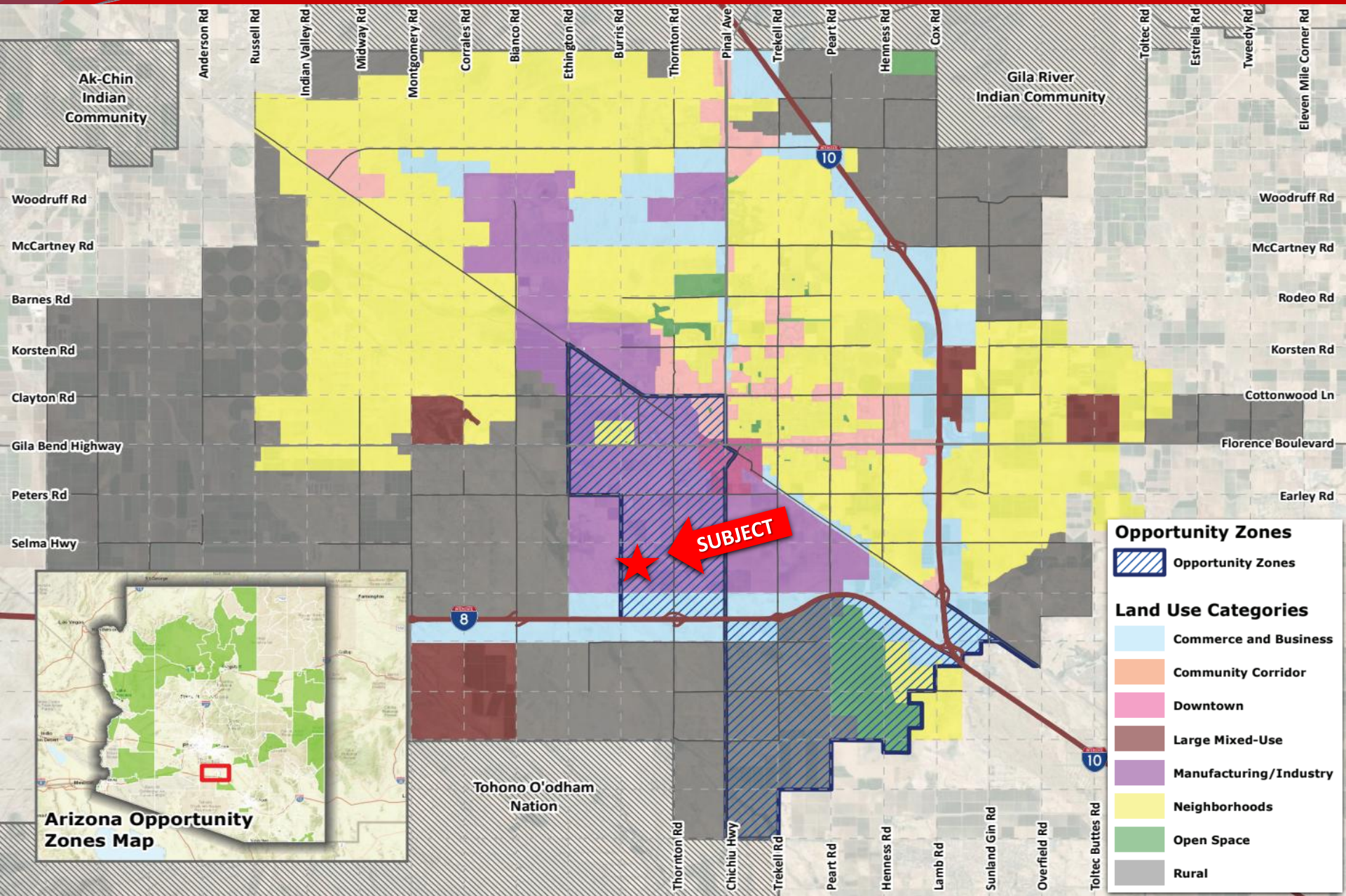
Opportunity Zone – Land Use Map

City of Casa Grande, AZ



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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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