

Logan County, CO Opportunity Zones

In 2017 the Opportunity Zone program created investment incentive for deferring and exempting capital gains on qualified investment. The zones in Logan County offer significant and diverse investment potential.

WHAT IS THE VALUE OF AN OPPORTUNITY ZONE INVESTMENT?

- No up-front tax bill on the rolled-over capital gain
- Reduction of tax on the rolled-over capital gain investment for long-term holding
 - A 5 year holding increases the rolled-over capital gains basis by 10%
 - A 7 year holding increases the rolled-over capital gains basis +5% (15% total)
- Investors defer their original tax bill until December 31, 2026, or until they sell their OZ investment
- Opportunity fund investments held for at least 10 years are not taxed for capital gains

8075966300 – City South and West Block

Industrial, Commercial, Brownfields, Rail, Housing

- Brownfield industrial site
- Highway 6 and Highway 14 Access
- Several miles of dual UP/BNSF served rail
- Rural Jump Start Zone, Enhanced Rural Enterprise Zone

8075966400 – Interstate East Block

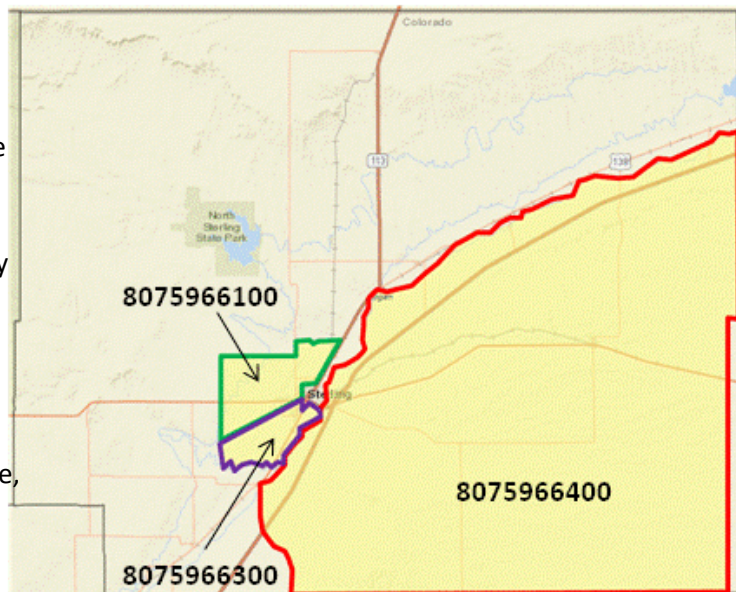
Industrial, Commercial Interstate, Rail, Renewable Energy

- 80+ acres of undeveloped City owned commercial land
- 100 acre county owned industrial park site
- 1000's of acres of State Land Board owned ground
- Nebraska, Kansas, Colorado Rail Road
- Four different potential wind energy developments
- Rural Jump Start Zone, Enhanced Rural Enterprise Zone, New Market Tax Credit Zone

8075966100 – City North and West Block

Airport, Commercial, Residential

- Airport w/ newer 5200' runway, perimeter fencing, and onsite fuel bank. Needs and opportunities include hangar development and other commercial operations. Designated as an Aviation Development Zone
- Housing sites in desirable growth areas
- Highway 14 and Highway 138 direct access.
- Commercial opportunity in the retail area that includes: WalMart, Home Depot, Bealls, 24 Hour Fitness, and more.
- Rural Jump Start Zone, Enhance Rural Enterprise Zone, New Market Tax Credit Zone



Why Logan County? Housing demand coupled with low unemployment is creating a unique opportunity for growth. Other industry investment plans and community enhancements have the area poised to realize untapped potential. \$20MM highway project 2019, \$24MM hospital project 2019, \$4.3MM recreation and trails project in planning, multi-million dollar community fund being developed, major renewable energy projects in planning, and many others in various phases of location discovery. These factors make Logan County a great option to leverage Opportunity Zone investments.

For More Information Please Contact:

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