

Opportunity Zone Overview

Created in the 2017 Tax Cuts and Jobs Act, Opportunity Zones are designed to drive long-term capital into low-income communities across the nation, using tax incentives to encourage private investment into designated census tracts through privately- or publicly-managed investment funds. By mid-2018, Treasury had approved Opportunity Zones in all 50 states, five territories, and Washington, D.C.



Location Filters

- Select State
All
- County
All
- Rural or Urban
All
- Intersects Tribal Tract(s)
All

Federal Place-Based Program Filters

- Includes NMTC Investments(s)
All
- Intersects Promise Zones(s)
All
- Includes Section 538 project(s)
All
- Includes CDBG Project(s)
All
- Includes Sect. 514 or 515 project(s)
All
- Intersects Choice Neighborhoods(s)
All
- Includes Empowerment Zones(s)
All
- Qualified Census Tract
All



Enterprise Community Partners - Opportunity360 Filters

- Housing Stability Score
0 to 100 and Null values
- Economic Security Score
0 to 100 and Null values
- Education Score
0 to 100 and Null values
- Health Score
All values
- Mobility Score
All values



[About This Tool](#)



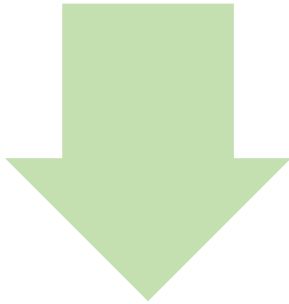
Opportunity Zone Process

(Capital Gains Tax Deferral and Potential to Double ROI)

2019



\$100
capital gain



2026



2029



Pay tax on \$100 gain.
-\$23.8
Funds left to invest:
\$76.20
Invest in development
project with 7% p.a. ROI



Invest \$100 gain in
opportunity fund.
TAX BREAK A:
All gains tax is deferred
until earlier of 2026 or exit



TAX BREAKS B-C:
\$100 taxable gain is
reduced to \$85.



After 10 years, investment
is sold, and capital gain
taxes must be paid again.
Return to investor \$132



TAX BREAK D:
Appreciated O-fund
holding is sold with no
capital gains tax due.
After 10 years:
\$100 investment worth \$176
(\$196 after appreciation, less tax
payments from 2026)

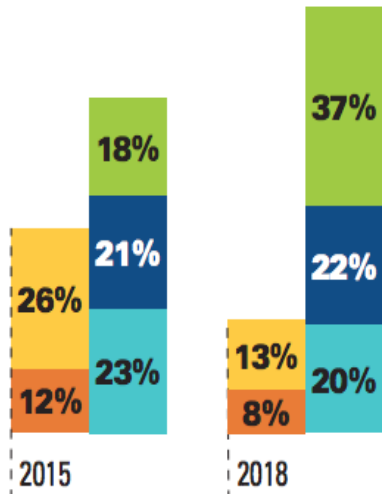
Opportunity Zones – Resilience & Sustainability

Knowing the full effects of climate change, including how it impacts energy supply, makes it possible to create effective strategies to withstand them. The growing number of public agencies and private firms promoting and developing climate-resilient communities will create opportunities and funding to invest in “green buildings”, renewable energy and energy efficiency, and related technologies.

Level of Green Building Activity (According to Global Respondents)

Dodge Data & Analytics, 2016

- 1% to 15% Green Projects
- Exploring (No Green Involvement)
- More Than 60% Green Projects
- 31% to 60% Green Projects
- 16% to 30% Green Projects



Neighborhood Development Company

- Mixed-use Benning Project will provide innovative office space and healthy food-focused neighborhood-serving retail in the River Terrace neighborhood of DC.
- LEED Silver Equivalent (IgCC)
- Enterprise Community Investment Partner (HFFI; GC)



The Climate Service

“Climanomics”



Opportunity Zones Overview

THANK YOU

QUESTIONS and COMMENTS

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