

SEYMOUR CITY, INDIANA

OPPORTUNITY ZONE PROSPECTUS

A comprehensive overview of the Opportunity Zone at
Census Tract 18071967901

Page 17 | THE DEAL FLOW
Residential, Industrial, and Commercial Land Use

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DATE

MAY 2019

www.seymourcity.com

ABOUT SEYMOUR

Seymour is a thriving industrial, commercial, and residential community resulting from well-planned growth and progress. The quality of life is demonstrated by Seymour's "small-town" yet bustling atmosphere, beautiful parks and open spaces, attractive landscaping and arterial streets, low crime rate, quality schools and affordable housing. Because of the geographic location, pro-business environment, and proactive local government – Seymour will continue to grow.



ACKNOWLEDGEMENTS

Jackson County Industrial Development Corporation (JCIDC) would like to thank all who have been great contributors to the development of this Opportunity Zone Prospectus.

CITY OF SEYMOUR

- Mayor Craig Luedeman
- Nathan Frey
- Jeremy Gray
- Bernie Hauersperger

SEYMOUR REDEVELOPMENT COMMISSION

- Mike Jordan

JACKSON COUNTY INDUSTRIAL DEVELOPMENT CORPORATION

- Jim Plump
- Mary Winburn

FPBH, Inc.

- Dan Wright

PHOTOGRAPHY

- Eric DiBlasi, Jr.

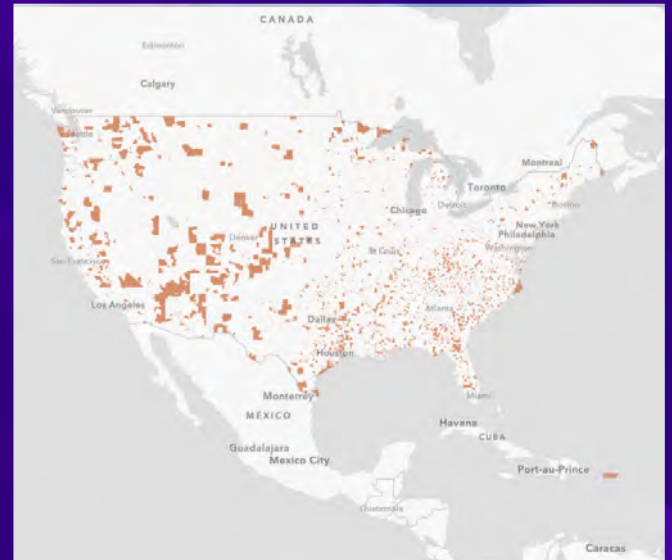
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ABOUT

OPPORTUNITY ZONES

Opportunity Zones are economic development tools promoting investment in distressed census tracts through legislation enacted by the Federal Tax Cuts and Jobs Act of 2017. 8,700 Census tracts across the United States have been designated as Opportunity Zones by the U.S. Department of Treasury, incentivizing investments in these distressed census tracts to better address local needs in areas such as business growth, improvements to housing, and improvements to infrastructure.



OPPORTUNITY ZONES IN AMERICA

FINDING THE OPPORTUNITY

U.S. investors will potentially generate an estimated \$6.1 trillion in unrealized capital gains. Opportunity Zones leverage this pool of money to promote economic development by providing federal capital gains tax advantages for investments made in these areas. Investors can realize deferral and reduction of capital gains taxes in investments held for at least 5 years with additional incentives available for investments maintained in Opportunity Zones for 7 and 10 years. To be eligible, investments must be made through Qualified Opportunity Funds which are vehicles formed for investing in qualified Opportunity Zone property.

There are thousands of Opportunity Zones throughout the United States creating competition among communities to attract investment. Communities should be prepared to market their opportunities directly to investors through a marketing program which utilizes collateral materials, social

media, and community websites to highlight Opportunity Zone investment opportunities.

While each Opportunity Zone offers investors the same federal capital gains tax advantages, all Zones are not created equal. All Opportunity Zones will compete for the large pool of investment but some Zones will stand out immediately due to obvious pro-investment market conditions. However, most Zones, given their designation as “distressed,” will have to strategically position themselves to attract investors. Ultimately, Opportunity Zones can be used to accomplish community development goals, but civic leaders need to be intentional about utilizing Opportunity Zones for inclusive, sustainable growth that is truly transformative for each city’s economy, rather than developing a large volume of disconnected, individual transactions.

OPPORTUNITY FUND OVERVIEW

Opportunity funds are investment vehicles set up for the purpose of investing in Qualified Opportunity Zone Property (QOZP). To be eligible for related incentives, reductions, and deferrals, investments must be made in Qualified Opportunity Funds. Any taxpayer can create an Opportunity Fund through a self-certification process which can be satisfied by accurately completing tax form 8996 and filing this form as an attachment to their Federal income tax returns for the taxable year in which the gain would have been recognized if it had not been deferred. Completing the self-certification process allows funds to make eligible investment in any of the nation's 8,700+ Opportunity Zones though all funds are required to hold at least 90% of assets in QOZP. QOZP may include stock, partnership interests, and business property. It should be noted that investments made by opportunity zones are limited to equity investments in the three types of QOZP.

“The typical profile of an OZ real estate investor is someone who is interested in tax savings, wealth-building and preservation with a medium- to long-term hold period.”

- Meg Epstein, Forbes Councils



DEFER PAYMENT

Opportunity Funds allow investors to defer payment of their capital gains until December 31st, 2026



REDUCE OWED TAXES

Opportunity Fund investing reduces the tax investors owe by up to 15% after seven years.

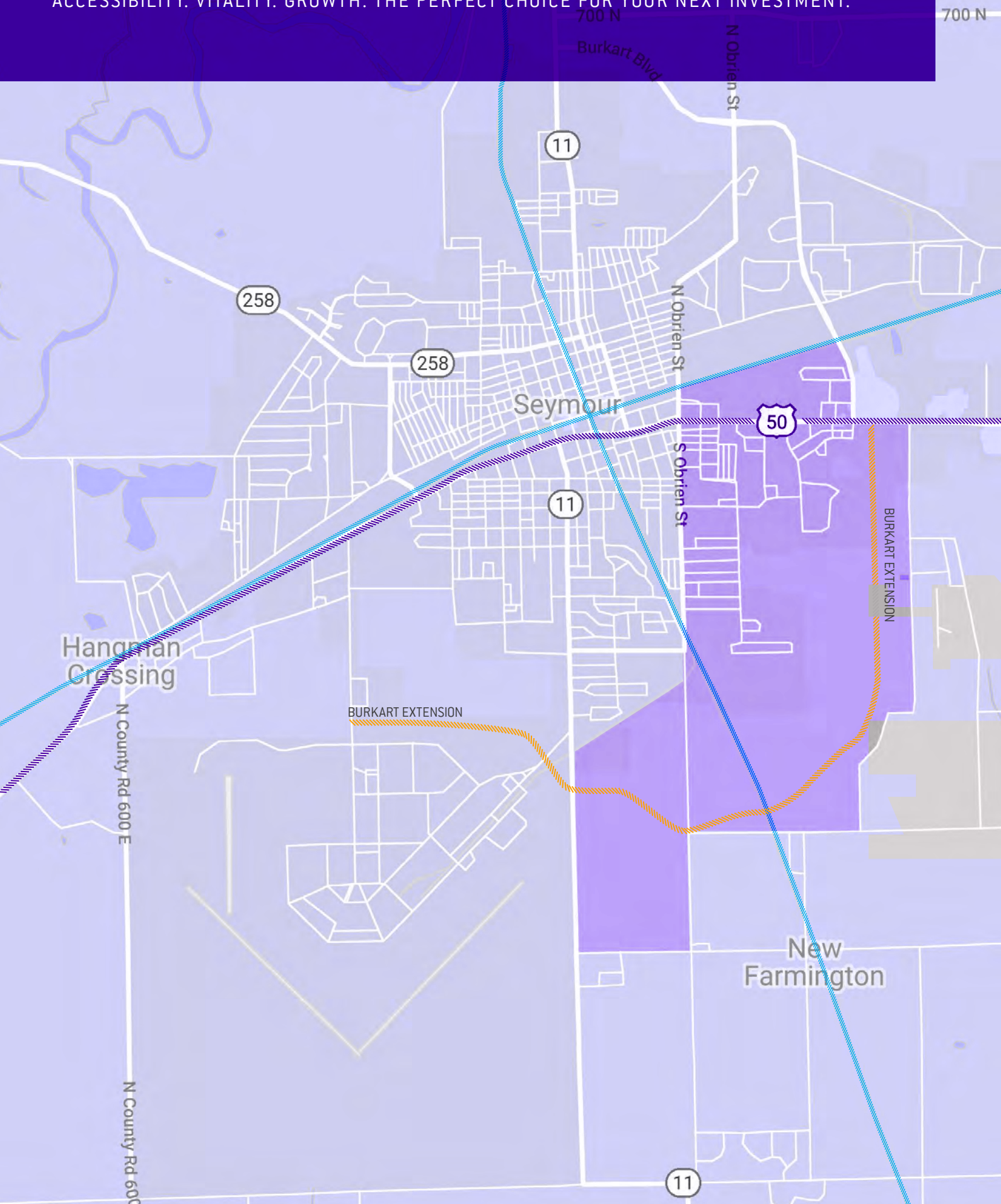


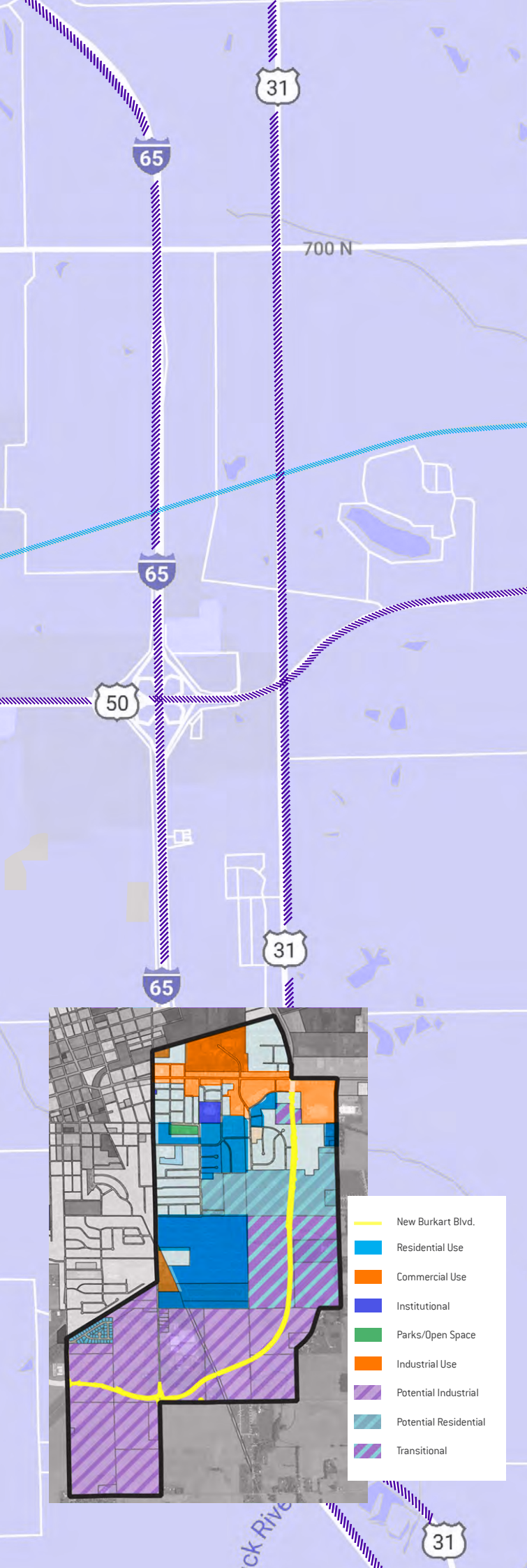
PAY ZERO TAX ON GAINS

Investors can enjoy tax-free capital gains earned from investments through the opportunity fund.

SEYMOUR, INDIANA

ACCESSIBILITY. VITALITY. GROWTH. THE PERFECT CHOICE FOR YOUR NEXT INVESTMENT.





COMMUNITY ASSETS

Transportation

Seymour City is located at the intersection of two rail lines, and is served by Interstate 65, Highways 50 and 31, and State Highways 11 and 258.

Outdoor Recreation

Seymour is located amid southern Indiana's wildlife refuges, national, state and private parks.

Strong Industrial Base

Seymour is home to large manufacturers including Cummins, and is located among four industrial centers.

Small Town Quality of Life

Seymour offers a mixture of retail and service businesses while maintaining the small town character that makes it unique including a historical downtown.

SEYMOUR, IN

Population: 18,996
 Households: 7,557
 Housing Units: 8,431

OPPORTUNITY ZONE

Population: 4,730
 Households: 1,903
 Housing Units: 2,190

REGIONAL PROXIMITY

Cincinnati, OH	88.0 mi via US-50
Indianapolis, IN	62.0 mi via I-65 N
Louisville, KY	54.7 mi via I-65 S
Bloomington, IN	52.4 mi via SR46 W
Columbus, IN	18.4 mi via I-65 N

AVERAGE ANNUAL DAILY TRAFFIC

I-65	30,733 AADT
US-50	29,569 AADT
US-31	7,200 AADT

YOU'RE CLEARED FOR LANDING.

FREEMAN MUNICIPAL AIRPORT (SER) is located adjacent to Seymour's Opportunity Zone and is unique in comparison to other general aviation airports. The airport was originally built by the Airforce in 1942 and played an important role in training pilots during World War II. For this reason, Freeman Municipal Airport has several attributes that differentiate it from typical general aviation facilities. These include an above-average amount of apron/ramp space which is the defined area on an airport intended to accommodate aircraft for purposes of loading or unloading passengers or cargo, refueling, parking, or maintenance. The airport's abundance of apron space could allow it to support high levels of aircraft activity compared to similar sized airports.





ABOUT FREEMAN MUNICIPAL AIRPORT

Freeman Municipal has atypically long runways for a general aviation airport as its runways were originally designed to accommodate the needs of military aircraft. The airport plans to add additional length to its runways which should make it more accessible to larger aircraft. Currently, Freeman Municipal Airport supports approximately 113 military aircraft flights a year including C-130s as there is a National Guard facility nearby. In addition to C-130s, Freeman Municipal Airport can support D-2 type aircraft such as Gulfstream 650. Over the next twenty years, the amount of C-2 and D-2 type aircraft is expected to increase, which will coincide with planned runway extensions. The airport features four runways, two being asphalt surfaces and two being turf surfaces.

Freeman Municipal Airport has its own industrial park with several large manufacturing tenants including Lannett Company, a pharmaceutical company, and Valeo, an auto parts manufacturer. Valeo currently uses Freeman Municipal Airport to accommodate unique small-scale, time-sensitive delivery needs such as the shipment of prototype parts via corporate jets to locations such as Detroit. The airport is just to the west of Seymour's Opportunity Zone but could be easily accessed by businesses located in the zone.

Runway 14/32

Surface: Asphalt (grooved in good condition)
 Dimensions: 5502 x 100 ft
 Weight: S-20, D-35, ST-50

Runway 05/23

Surface: Asphalt (grooved in good condition)
 Dimensions: 5500 x 100 ft
 Weight: S-115, D-180, ST-300

Runway 18U/36U

Surface: Turf (in fair condition)
 Dimensions: 1216 x 100 ft

Runway 09U/27U

Surface: Turf (in excellent condition)
 Dimensions: 1104 x 100 ft

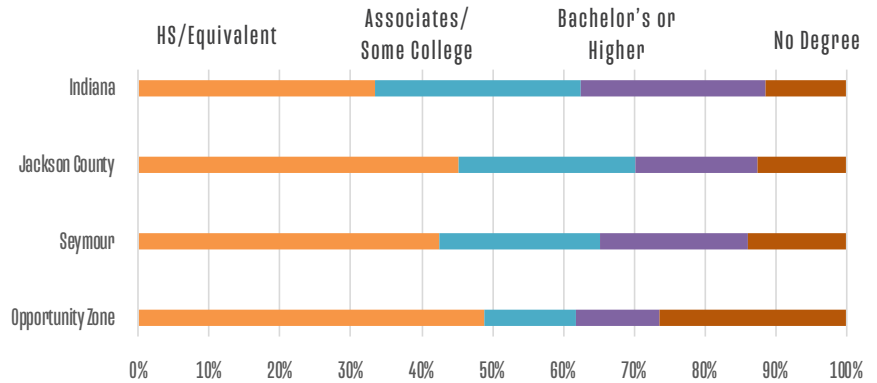
Airport Services:

- Airport management
- Aviation fuel
- Aircraft parking (ramp or tiedown)
- Hangar leasing / sales
- Passenger terminal and lounge
- Pilots lounge / snooze room
- Public telephone
- Computerized weather
- Internet access
- Restrooms
- Self-service jet fuel

EDUCATION & WORKFORCE

EDUCATIONAL ATTAINMENT

Nearly half of the population of Seymour has a high school or equivalent degree, with another 43.6% having an Associate's Degree or higher. These numbers are comparable to communities of similar scale throughout Indiana, and are comparable to the State average, as well.



TOP OCCUPATIONS

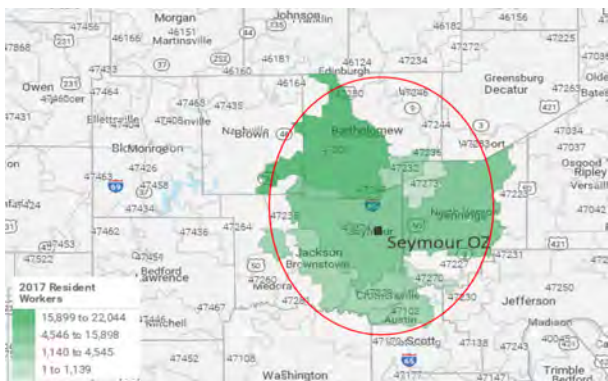
Jackson County is home to a broad mix of occupations, with the top 2 occupations accounting for nearly 40% of all jobs within the county. These occupations are Assemblers and Fabricators, Including Team Assemblers; and Laborers, Freight, Stock, and Material Movers and Handlers. These occupations employ 1,559 and 1,070 persons, respectively.

Description	2018 Jobs
Assemblers and Fabricators, All Other, Including Team Assemblers	1559
Laborers and Freight, Stock, and Material Movers, Hand	1070
Combined Food Preparation and Serving Workers, Including Fast Food	596
Retail Salespersons	581
Heavy and Tractor-Trailer Truck Drivers	508
First-Line Supervisors of Production and Operating Workers	505
Industrial Truck and Tractor Operators	503
Cashiers	467
Inspectors, Testers, Sorters, Samplers, and Weighers	399
Machinists	387

TOP INDUSTRIES

Jackson County is home to primarily labor industries. The top 3 industries include Motor Vehicle Manufacturing (Seating, Interior, Trim, and Transmission and Power Train Parts), General Warehousing and Storage, and Elementary and Secondary Schools. These top industries make up 50% of the region's jobs.

Descriptions	2018 Jobs
Motor Vehicle Seating and Interior Trim Manufacturing	1918
Motor Vehicle Transmission and Power Train Parts Manufacturing	1596
General Warehousing and Storage	1309
Elementary and Secondary Schools (Local Government)	1098
Hospitals (Local Government)	986
Temporary Help Services	890
Electric Lamp Bulb and Part Manufacturing	797
Limited-Service Restaurants	742
Animal Production	692
Local Government, Excluding Education and Hospitals	683
Other Engine Equipment Manufacturing	588
Pharmaceutical Preparation Manufacturing	503



WORKFORCE COMMUTE SHED

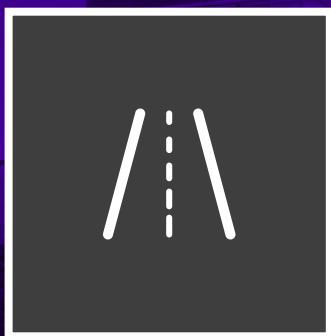
TOTAL JOBS
77,139

TOTAL RESIDENT WORKERS
59,096

TOTAL NON-RESIDENT WORKERS
18,043

TRANSPORTATION

A thriving community almost always boasts an active, efficient transportation network. Seymour is no exception to this concept, as it is home to three major methods of transportation: Interstate, Rail, and Air. This accessibility of transportation methods allow for the movement of people and products, enhancing a community's economic vibrance.



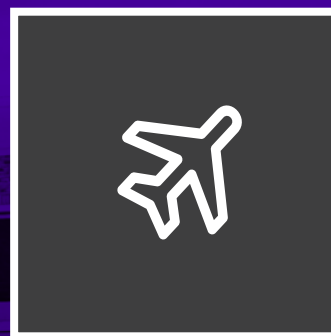
INTERSTATE

The City of Seymour is centered on several major roadways, including Interstate 65, Highways 50 and 31, and State Highways 11 and 258.



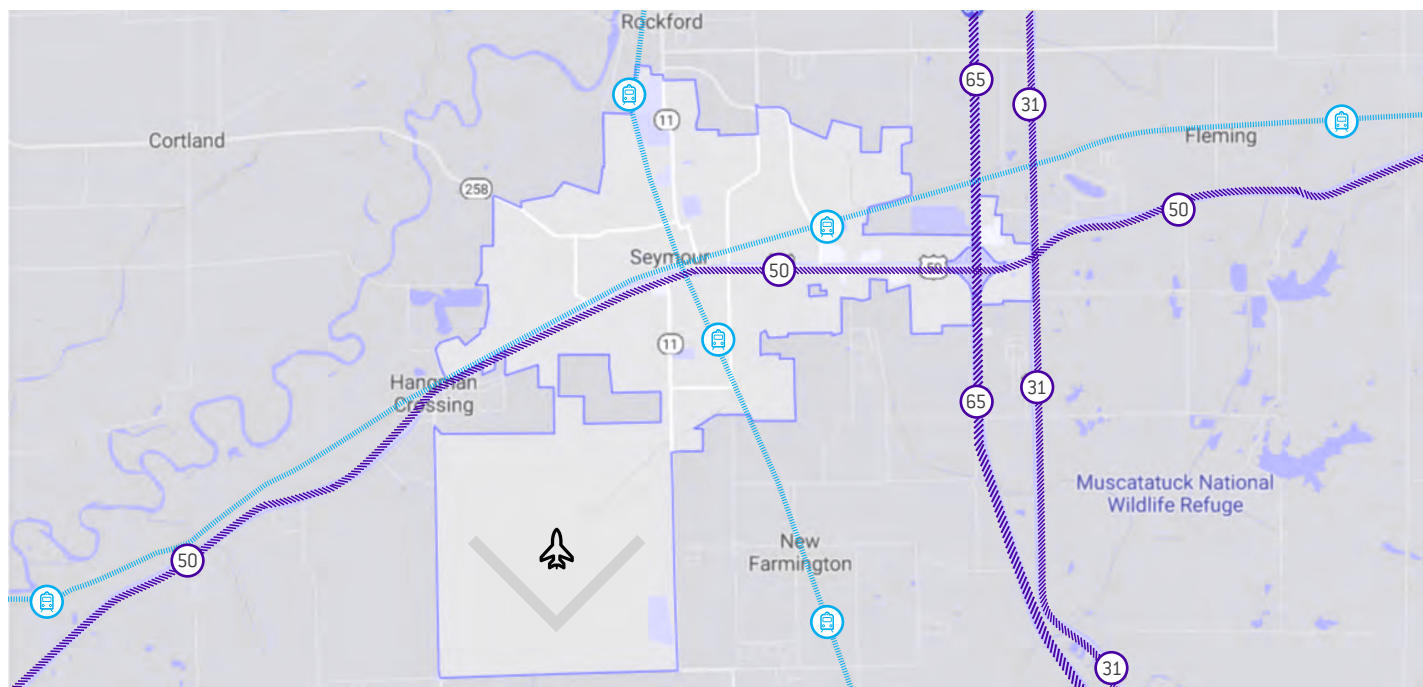
RAIL

Two major rail carriers service Seymour and the surrounding region: CSX Transportation, Inc., and Louisville & Indiana Railroad.

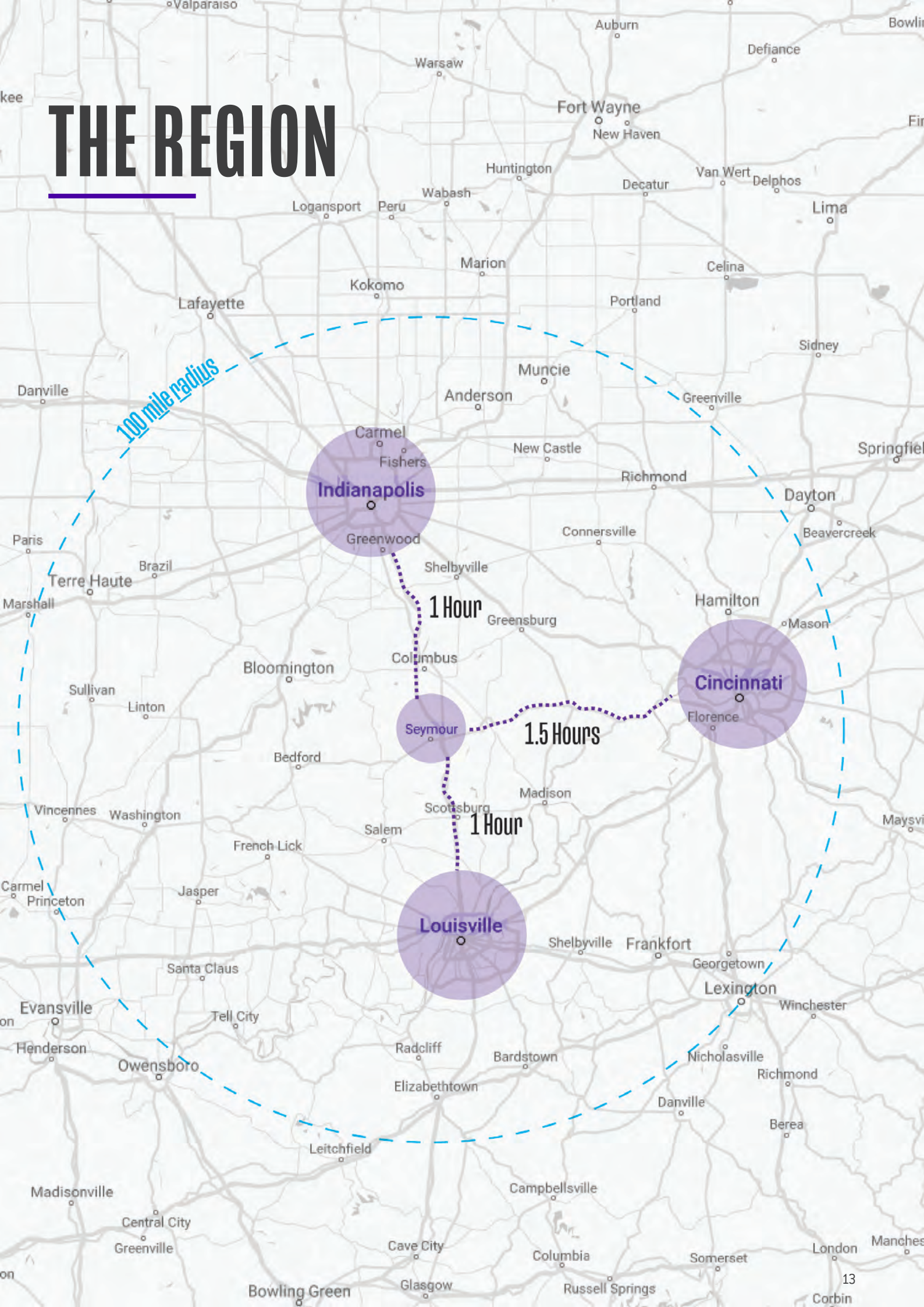


AIR

Seymour is home to the historic Freeman Municipal Airport. Initially established by the US Air Force, Freeman Municipal Airport has been in continuous operation since 1942.



THE REGION



GOOD NEIGHBORS TO HAVE

Seymour, Indiana, is conveniently located within 100 miles of three major metropolitan areas—Indianapolis, IN; Louisville, KY; and Cincinnati, OH—all of which are accessible by car in under two hours.

This proximity allows for incredible economic and business opportunities, and makes Seymour very attractive for commercial and industrial purposes. Furthermore, it provides great accessibility to the residents of Seymour who live within the region but commute to these areas.

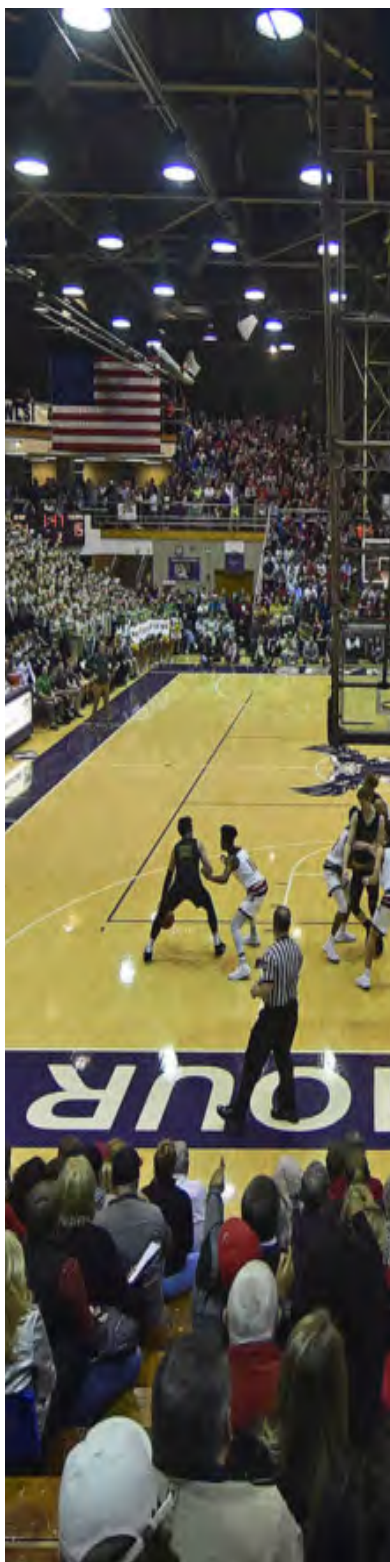
Population growth within the 100-mile radius has been steady, having grown from 6,650,017 residents in 2000 to 7,590,470 residents in 2018. Population growth is expected to continue by another 3.3% by 2023.

With the perfect mix of good local leadership, a thriving economic base, and an ideally positioned geographic footprint, the City of Seymour and greater Jackson County region is well-prepared for investment and accelerated growth.



LOCAL PRIVATE INVESTMENT

Seymour has a pro-investment climate for both housing and business investment as the number of new businesses and home starts has remained fairly consistent from 2012 through 2018. Jackson County also has a pro-investment climate. This is evident by consistent investment into the county on a yearly basis. Much of Seymour and Jackson County's success can be attributed to local and economic development leadership which is responsive and engaged with investors and local businesses.



HOUSING

The City of Seymour has added 224 new housing units from 2012 to 2018 at an average rate of 32 new home starts each year. This suggests that new housing development has remained consistent due to steady demand creating opportunities for real-estate developers and investors. From March 2018 through March 2019, 391 homes were sold in Seymour at an average sale price of \$145,288. This average sale price is \$16,714 higher than the average home value in Seymour, which is \$128,574. Seymour housing is affordable and will continue to serve its workforce residents into the foreseeable future. The average home in Seymour spends just 41 days on the market. An average sale price higher than average home value and the short period of time on the market suggests a strong real estate base with investment and development opportunities.

BUSINESS

Seymour is home to significant anchor industries including Cummin, Aisin, Valeo, and Lannett. Seymour has averaged six new businesses per year since 2012, 64% of which have been added within the past three years. The average of four new businesses per year in 2012 to 2015 grew to an average of nine per year from 2016 through 2019. In total, Seymour has added 42 new businesses since 2012. Because of this velocity in growth, Seymour's economic conditions have become more favorable for new business investment over the past three years.

PROMISED INVESTMENT

Investment conditions in Jackson County have been relatively favorable since 2003. Brief periods of decline in 2007 and 2009 were consistent with national trends and likely caused by the economic recession. A period of substantial promised investment growth began after 2009, exceeding \$50M annually, and peaked in 2013. Promised investment in Seymour has remained higher than pre-recession levels from 2015 to 2018. Moreover, the County is positioned to see substantial growth as there has already been over \$100 million in committed investment through the first two quarters of 2019. This far exceeds the average of approximately \$80 million per year from 2003 through 2018. These trends suggest that Jackson County's economic conditions are favorable for residential, industrial, and commercial investment.

ECONOMIC DATA & GDP

MAJOR EMPLOYERS

INDUSTRIAL EMPLOYERS

Company	Employment
Aisin USA	2,185
Valeo North America, Inc.	2,166
Cummins - Seymour Engine Plant, Tech Center, Komatsu	1,136
Lannett Company Inc.	706
Nippon Steel Tube America	479
Silgan Plastics	204
Home Products International	202
RR Donnelley	200
Aisin Chemical Indiana, LLC	101

OTHER EMPLOYERS

Company	Employment
Wal-Mart Distribution Center	1,099
Schneck Medical Center	1,066
Seymour Community Schools	979
Rose Acre Farms	649
Pet Supplies Plus	267
Wal-Mart Transportation	247

\$2B GDP

Seymour, Indiana, is home to a thriving economy. With an annual GDP of \$2.3B, Seymour is open for business.

JOB GROWTH

From 2013 to 2018, Jackson County has thrived, having experienced a total job growth of 2,714. This growth was most heavily noted in Motor Vehicle Seating and Interior Trim Manufacturing, where employers added 1,620 jobs over the course of 5 years. Other notable growing industries include Electric Lamp Bulb and Part Manufacturing, General Warehousing and Storage, and Pharmaceutical Preparation Manufacturing.

Description	2013-2018
Motor Vehicle Seating and Interior Trim Manufacturing	1620
Electric Lamp Bulb and Part Manufacturing	216
General Warehousing and Storage	214
Pharmaceutical Preparation Manufacturing	168
Elementary and Secondary Schools (Local Government)	158
Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	113
Hospitals (Local Government)	69
Local Government, Excluding Education and Hospitals	59
Other Miscellaneous Nondurable Goods Merchant Wholesalers	49
General Freight Trucking, Local	48



PREPPED FOR GROWTH. OUR DEAL FLOW.

Seymour Indiana is well positioned for growth. With the future Burkart Blvd. extension, the Opportunity Zone in Seymour is ready for industrial, commercial, and residential development. This section highlights the investment opportunities in three distinct development sectors - industrial, commercial and residential. The development context represented will likely grow and be expanded building on the first round of OZ activity.





SCHNECK

AMBI



INDUSTRIAL PROJECTS

Seymour has a significant industrial base anchored by companies like Cummins, Aisin, Valeo, and Lannett. The planned Burkart Blvd. extension will create new opportunities for industrial development in the southern portion of Seymour’s Opportunity Zone. The new bypass will be complete in 2021 but the city is not wasting time planning for new development as it is building new water and sewer infrastructure during construction of the bypass. Land best suited for industrial development is located in the southern portion of Seymour’s Opportunity Zone. Most of this land is currently used for agricultural purposes and is positioned near the eastern edge of Freeman Municipal Airport. Industrial development in the southern portion of the Opportunity Zone can take advantage of the railroad that runs through the Opportunity Zone. Land in the southern portion of Seymour’s Opportunity Zone is expected to be in demand by industrial developers concurrent with the completed extension in 2021.

PROJECT DESCRIPTION

Seymour Indiana’s Opportunity Zone is inclusive of an area that the city has prepared to serve businesses utilizing national highway, air and rail connections. The addition of the recently engineered Burkart Blvd. connector improves the freight logistics moving through and in and out of the business park. There is not another business park that has better access to the Cincinnati, Indianapolis and Louisville markets than the Seymour I-65 & Airport Business Park.

THE DEAL FLOW

The City of Seymour, as a part of its planned Burkart Blvd. connector, can assemble land to be developed for business and industrial users. This land may be contributed as a part of a partnership designed to attract new business investment. In addition to the land, the City will assist in infrastructure improvements, and site amenities. The City will also work with workforce development professionals to ensure a pipeline of talent to fill the jobs resulting from investment.

The City and leadership will commit to traditional and innovative financing mechanisms for quality investments and projects including tax increment financing. It is our desire to establish a long-term relationship that produces several investment grade projects over the next 5-8 years.

LAND DEVELOPMENT AND SPEC BUILDING DEVELOPMENT SCENARIO

Site	Seymour I-65 & Airport Business Park
Land	200 acres
Spec 1	100,000 sq.ft.
Spec 2	50,000 sq.ft.
Spec 3	100,000 sq.ft.
Uses	Light Industrial, Office, co-working & maker spaces

Development Uses	Total	
	Estimated Cost	Cost/Unit
Land Acquisition	\$ 6,000,000.00	\$ 30,000.00
Site Improvements	\$ 2,400,000.00	\$ 12,000.00
Spec Building Improvements	\$ 11,250,000.00	45.00
TOTAL:	\$ 19,650,000.00	

Development Sources	Amount	% of Budget
Conventional Debt	\$ 6,877,500.00	35%
OZ Equity	\$ 9,825,000.00	50%
Local Investment*	\$ 2,947,500.00	15%
TOTAL	\$ 19,650,000.00	

*terms and participation subject to project requirements and discussion



COMMERCIAL PROJECT

Seymour’s Opportunity Zone contains commercial real estate that creates opportunities to leverage new development and redevelopment opportunities in relation to current development. Most of the commercial development in the Opportunity Zone is located along US 50, which is the largest thoroughfare in Seymour with approximately 29,000 cars traveling on this road every day. The Burkart Blvd. bypass will create additional commercial development opportunities, especially where the bypass intersects US 50. Most of the property west of the I-65 interchange along US 50 is zoned commercial further reinforcing development and redevelopment of commercial properties along this corridor. The US 50 corridor is currently anchored by a Walmart Supercenter and a larger strip mall that includes a JC Penney.

PROJECT DESCRIPTION

Seymour Indiana’s Opportunity Zone is traversed by the heavily travelled US 50 commercial corridor. It is a robust regional retail corridor anchored by a Walmart Distribution Center. The corridor has available land (in-part created by the new Burkart Blvd extension), numerous out lot opportunities and older retail structures which comprise a diverse set of investment opportunities. The Seymour community is committed to a U.S. 50 Corridor revitalization program that will enable it to draw customers from the regional market far into the future.

DEAL FLOW

The City of Seymour hopes to partner with a commercial oriented fund to engage in several development and revitalization initiatives along and adjacent to the U.S. Corridor over the

next 5-8 years. The City is willing to consider serving in numerous roles to help organize real estate and attract new businesses to this already successful regional business hub. The U.S. 50 corridor segment that is in the Opportunity Zone is also in a tax increment finance district. This designation provides an important tool that the City can utilize in encouraging transactions that will work for the community as well as O.Z. investors.

The City and leadership will commit to traditional and innovative financing mechanisms for quality investments and projects. It is our desire to establish a long-term relationship that produces several investment grade projects over the next 5-8 years.

COMMERCIAL SITE DEVELOPMENT SCENARIO

Site Costs	Redevelopment U.S. 50 Corridor
Land	10 acres
In-Fill Lots	8 lots
Buildings	6 (60,000 sq. ft.)
Site Costs	35,000 acre
On-site Amenities	<i>Open park space and playground</i>

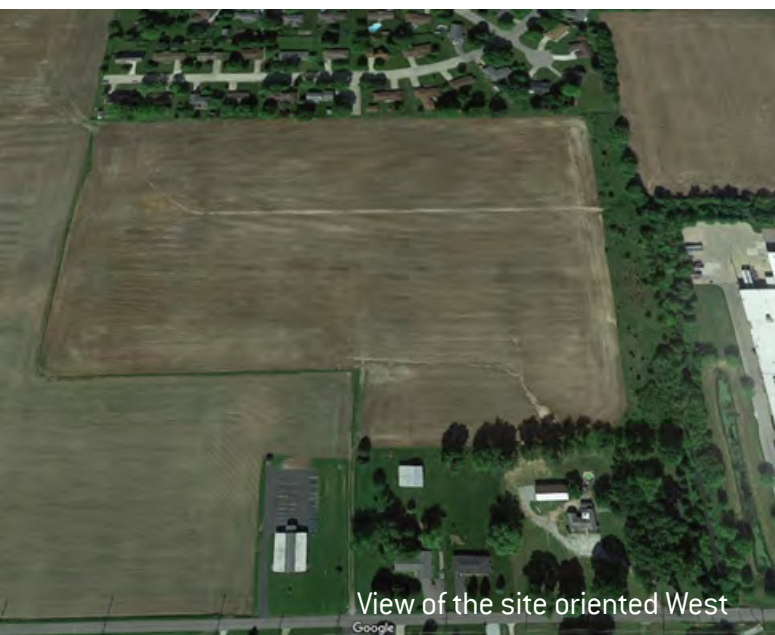
Development Uses	Total		
	Estimated Cost	Cost/Unit	
Land Acquisition	\$ 1,000,000.00	\$ 100,000.00	<i>acre</i>
In-fill Lot Acquisition	\$ 1,200,000.00	\$ 150,000.00	<i>in-lot average</i>
Vacant Bldgs Acquisition	\$ 1,500,000.00	\$ 250,000.00	<i>per bldg</i>
New Construction	\$ 18,000,000.00	150,000	<i>sq.ft.</i>
Building Renovation	\$ 5,400,000.00	60,000	<i>sq.ft.</i>
Total	\$ 27,100,000.00		

Development Sources	Amount	% of Budget
Conventional Debt	\$ 9,485,000.00	35%
OZ Equity	\$ 13,550,000.00	50%
Local Investment*	\$ 4,065,000.00	15%
TOTAL	\$ 27,100,000.00	

*terms and participation subject to project requirements and discussion



View of the site oriented North



View of the site oriented West



View of the site oriented East

RESIDENTIAL PROJECTS

This site is approximately 28.5 acres of developable land which is currently used for agricultural and residential purposes. This parcel is zoned for residential development and could support the development of single-family housing units. This would align with current land uses in the area as there is a single family residential sub-division directly west and to the southeast of this parcel. There is some commercial development to the north of this parcel; however, there is a tree-line buffer that divides these areas. The Burkart Blvd. bypass being built by the city is expected to pass through the western edge of this parcel and will improve accessibility to this area. Currently the parcel can be accessed via streets in the neighboring subdivision.

PROJECT DESCRIPTION

Seymour, Indiana's, Opportunity Zone provides over 320 acres of well-positioned undeveloped residential land. The land is within walking distance of an elementary school, retail services and a variety of services. Our goal is to work with OZ investors to create Seymour's next great mixed-use neighborhood.

DEAL FLOW

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RESIDENTIAL DEVELOPMENT LAND USE SCENARIO

Residential Land Development	
Site	10 acres
Homes	45 single-family units
Avg Size	1,500 sq.ft.
Site Costs	35,000 acre
On-site Amenities	<i>Open park space and playground</i>

Development Uses	Total	
	Estimated Cost	Cost/Unit
Aquisition	\$ 150,000.00	\$ 3,333.33
Site Work*	\$ 350,000.00	\$ 7,777.78
Housing Construction	\$ 8,775,000.00	\$ 195,000.00
Soft Costs	\$ 2,800,000.00	\$ 6,222.00
TOTAL:	\$ 12,075,000.00	

* includes utilities, sewer, storm, water and roadway

Development Sources	Amount	% of Budget
Conventional Debt	\$ 3,018,075.00	25%
OZ Equity	\$ 7,848,750.00	65%
Local Investment*	\$ 1,208,175.00	10%
TOTAL	\$ 12,075,000.00	

*terms and participation subject to project requirements and discussion

READY TO GET STARTED? LET'S TALK.

Whether you're looking to start an Opportunity Fund, already have investments in mind, or just want to get more information about investing in Seymour, Indiana's, Opportunity Zone, **we want to talk to you.**

Jackson County Industrial Development Corporation has led industrial and economic development since 1984. Let us help you locate your facility or grow your existing business in Seymour.

**JIM PLUMP, CEcD, FM - Executive Director
Jackson County Industrial Development Corp.**

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FACE
PAINTING

Fall Festival Fun

FACE PAINTING