

# Exhibit J Catalytic Sites in Opportunity Zones and CRAs Ocala, Florida 07/20/18

US Treasury Designates 9 Census Tracts in Marion County as Opportunity Zones, from [www.cep.org](http://www.cep.org), June 15, 2018

The Tax Cuts and Jobs Act created Opportunity Zones to spur investment in communities throughout the country. New investments in Opportunity Zones can receive preferential tax treatment.

The CEP partnered with the City of Ocala and Marion County to recommend qualified census tracts to Governor Scott for inclusion in this new program. The Governor's recommendations were forwarded to the US Treasury and approval was granted today.

Qualified Opportunity Zones retain this designation for 10 years. Investors can defer tax on any prior gains until no later than December 31, 2026, so long as the gain is reinvested in a Qualified Opportunity Fund, an investment vehicle organized to make investments in Qualified Opportunity Zones. In addition, if the investor holds the investment in the Opportunity Fund for at least ten years, the investor would be eligible for an increase in its basis equal to the fair market value of the investment on the date that it is sold.

Treasury and the IRS recently released Opportunity Zones Frequently Asked Questions to provide additional information on this new tax incentive. To see a map of qualified census tracts, please view the CDFI mapping feature.

**Ocala 489 Commerce Park**  
113.7 Ac Remaining

Pine Oaks Residential  
Acquifer Recharge Park

Census Tract 14.01

Imagine North Magnolia

Magnolia Art Xchng Renovation

Osceola Trak Drainage Improvements

Fire Station #1

New Water Main

New Water Main

Census Tract 18

SR40 Improvements

Census Tract 19

Census Tract 20.02

SiteNo	Zoning	Acreage	Structures	DesiredUse
1	GU	27.82	Existing Structures	Main Street Mixed Use, Croskey Commons
2	B4	11.51	Existing Structures	Downtown District Reconnected, Pine Ave Corridor
3	B4	7.58	Existing Structures	Downtown Gateway
4	B4	4.66	Existing Structures	Downtown District Reconnected, Pine Ave Corridor
5	B4	9.12	Vacant	TBD
6	B4	15.37	Existing Structures	Mixed Use Commercial
7	B2	4.40	Existing Structures	Mixed Use Residential, Flamingo Motel Block
8	B4	0.70	Vacant	TBD
9	B4	0.48	Existing Structures	TBD
10	B4	3.24	Vacant	TBD
11	B2	18.51	Existing Structures	Mixed Use Commercial
12	B5	10.19	Existing Structures	Urban Gateway
13	MH	14.45	Existing Structures	Mixed Use
14	B2	13.05	Existing Structures	Mixed Use
15	B3A	2.88	Existing Structures	Mixed Use Flex, Walton Property
16	GU	2.78	Existing Structures	Mixed Use Residential, Fire Station Property
17	GU	1.17	Vacant	Mixed Use Commercial, Concord Lot
18	B3	2.41	Existing Structures	Mixed Use Residential, SunTrust Property
19	M3	27.94	Vacant	Main Street Mixed Use, Pine Oak Square

**Legend**

- Road Centerline
- Nearby Active Projects
- Catalytic Sites
- Community Redevelopment Area
- City Limits
- Approved Opportunity Zones

0 0.25 0.5 1 Miles