

KEY INCENTIVES

Incentives for Locating at Ak-Chin

- Arizona Gold Certified Site**
 Our status as a certified shovel-ready site means Santa Cruz Commerce Center is immediately prepared to host new projects. Having completed the requisite pre-development work, satisfying all permitting criteria, and having utilities and other services available at the site as well as the Community's unique ability to accelerate permitting and construction approvals, Ak-Chin can speed your project to market faster than most municipalities.
- Indian Employment Tax Credit**
 The Indian employment tax credit has been extended through December 31, 2016. In general, this credit may entitle an employer to a 20% tax credit on a portion of the qualified wages and employee health insurance costs paid to an enrolled member of an Indian tribe or the enrolled member's spouse. To qualify, substantially all of the services must be performed by such an employee within an Indian reservation, and the employee's principle residence while providing the services must be on or near the reservation where the services are performed.
- Work Opportunity Credit**
 The work opportunity tax credit has been extended through December 31, 2019. In general, the Work Opportunity Credit provides a 40% tax credit on the first \$6,000 of wages paid to members of certain targeted groups.



Beginning after December 31, 2015, a modification to the Work Opportunity Credit extended the credit to include employers who hire qualified long-term unemployment recipients. A qualified long-term unemployment recipient is an individual certified as being unemployed for at least 27 weeks and was who was receiving unemployment compensation under State or Federal law.

- Accelerated Depreciation**
 As of 2013, businesses that operate on Indian reservations may depreciate property used within the reservation at an accelerated rate. To illustrate, property that businesses must usually depreciate over three years can be depreciated in two years, five-year property can be depreciated in three years and 20-year property can be depreciated over 12 years. This reduces the property tax liability of businesses and creates an incentive to invest in businesses on Native American lands.
- New Market Tax Credits**
 As of 2013, businesses and individuals who invest in Indian reservations may claim the New Markets Tax Credit. This program allows investors — businesses and individuals — who invest in Indian reservations to claim a tax credit of 39 percent of the cost of the investment. The tax credit is spread over a seven-year period. For instance, if a business invests \$100,000 to remodel a warehouse on an Indian reservation, the business may claim a tax credit of \$39,000.
- Foreign Trade Zone**
 The Ak-Chin Indian Community is within FTZ #75. Companies locating at Santa Cruz Commerce Center can apply for subzone status, which allows them to move foreign and domestic merchandise into zones for storage, exhibition, assembly, manufacturing, and processing without payment of duties, quota and other import restriction.



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BROKERS WELCOME

