



KANDIYOHI COUNTY
ECONOMIC DEVELOPMENT

RENAISSANCE / OPPORTUNITY ZONES PROSPECTUS

Prepared by Kandioyhi County Economic Development



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INCREASE

occurred in Willmar's population 7.2% from 2010 to 2020



INNOVATIVE

regional investments in distribution, manufacturing, animal vaccine, metal fabrication, food processing, and value-added agriculture



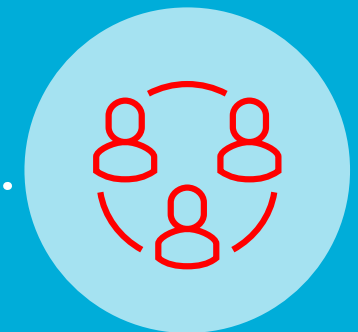
MINNWEST TECHNOLOGY CAMPUS

is a business community currently accommodating over 30 agribusiness, bioscience and other innovative companies that are global leaders



LABOR FORCE GROWTH

increased 9% in Kandiyohi County from 2009- 2019



INCLUSION STRATEGIES

by community leaders maintain a goal of equitable and diverse growth for all segments of the community



VIBRANT

arts community and rich cultural diversity featuring distinctive events and over 90 ethnic businesses



COMMUNITY-BUILT

19,000 square foot, fully-accessible Destination Playground is one of the many recreational opportunities for families



TECHNOLOGY ADVANCEMENT

that provides access to up to 1 Gbps download speeds in Willmar, providing the necessary bandwidth innovative companies need to succeed



AFFORDABLE

cost of living than other areas of Minnesota with an average property tax of \$1,432 on a median value house



AMBITIOUS

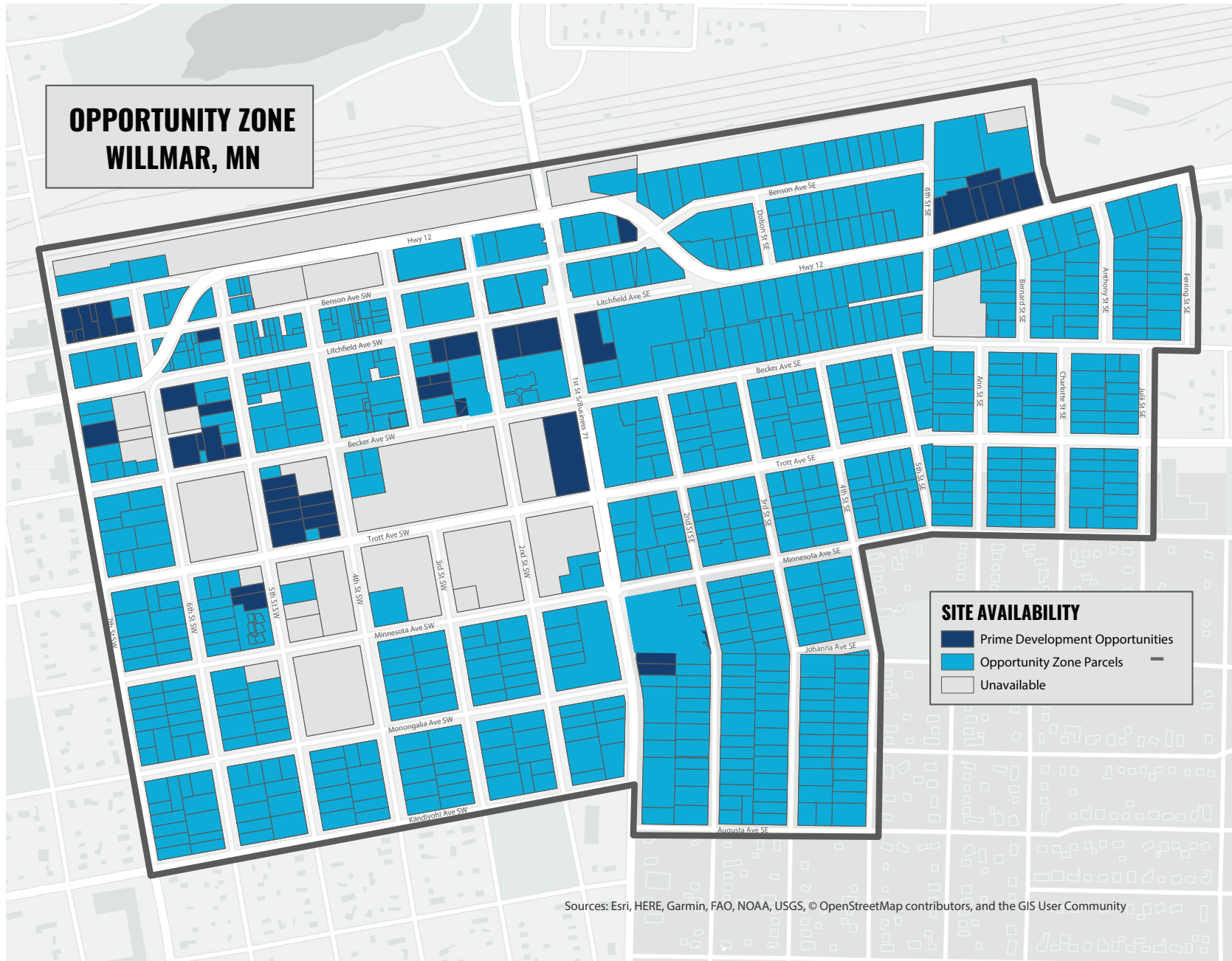
economic development leaders collaborating with community leaders to offer the best possible Renaissance and Opportunity Zones investments



“The way this community [Willmar] has embraced its growing workforce, its immigrant workforce, and is navigating those challenges is really a model for the rest of the state.”

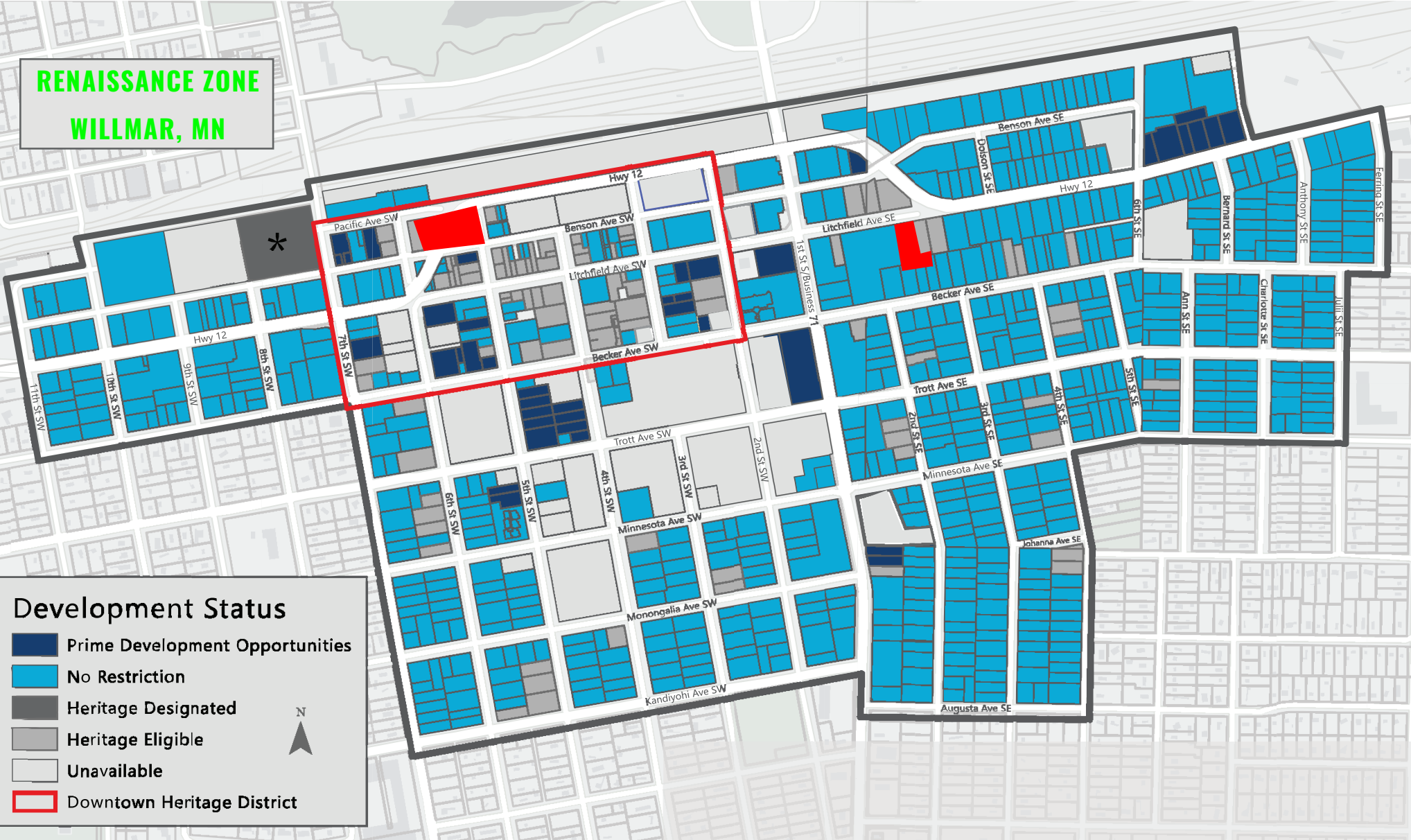
Steve Grove, DEED Commissioner & former Google Executive

OPPORTUNITY ZONE WILLMAR, MN



Sources: Esri, HERE, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

**RENAISSANCE ZONE
WILLMAR, MN**

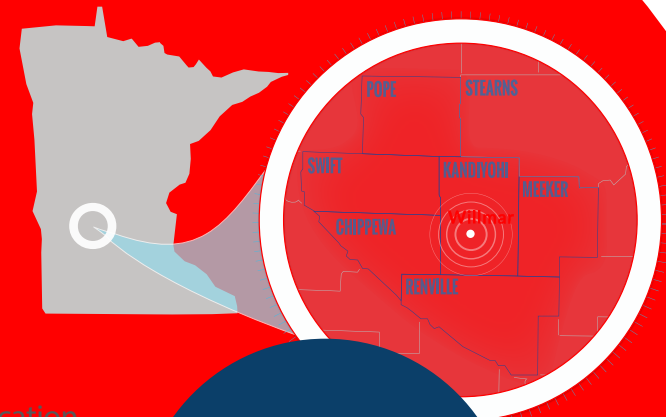


LOCATION OVERVIEW

Willmar's diverse economy and population provide new and existing businesses the right socio-economic environment for growth and success. Located 90 miles west of Minneapolis/St. Paul, this county seat with 21,000+ residents, offers the key transportation routes needed for today's businesses.

Originally established as a railroad town in 1869, Willmar is surrounded by productive farmlands and scenic lakes. This vibrant community supports robust medical, technology, service and value-added sectors.

Willmar, the largest city in Kandiyohi County, is a regional center for advanced manufacturing agricultural innovation, distribution and logistics, healthcare, higher-education and retail service and hospitality. These industries generate employment opportunities and livable wages for thousands of families in the surrounding communities.



FAST FACT
Nearly 13,000 employees commute to Willmar for work on a daily basis.



INDUSTRIES



FAST FACT

Private investment in the MinnWest Technology Campus now exceeds \$27 million.

ADVANCED MANUFACTURING

The Willmar area hosts emerging regional technologies in the fields of distribution, metal fabrication, food processing, robotics, and value-added agriculture. Companies like Select Genetics, Nova-Tech Engineering, DI Labs, Vaxxinova U.S. and RELCO have access to a thriving, highly-skilled workforce provided by Ridgewater College and the University of Minnesota's Mid-Central Research and Outreach Center (MCROC). Cooperation with educational programs and Ridgewater College allow business leaders to help prepare the future workforce.

AGRICULTURE INNOVATION

Willmar is a prime location for agribusiness, bioscience, and technology businesses and is home to industry leaders. Jennie-O, the nation's second-largest turkey processing company, and RELCO, the world's third-largest dairy equipment manufacturer, are located in Willmar's Industrial Park. Vaxxinova U.S. is a veterinary biologics research, development, and manufacturing company with world-wide connections.

Nova-Tech Engineering, situated on the MinnWest Technology Campus, manufactures and leases poultry-treating and shrimp processing equipment used globally.



HEALTHCARE

As a regional medical center, Kandiyohi County has state-of-the-art facilities and hundreds of medical providers who provide outstanding care. At every stage of your life, Kandiyohi County has healthcare options for almost every circumstance. There are over 5,800 healthcare jobs in Kandiyohi County, making it the region's top industry and that number continues to grow.



GROWTH

Healthcare and social assistance are the largest and fastest growing industries and may account for up to 40 percent of the projected growth. Professional services, technical services, distribution, and advanced manufacturing represent areas of expected further growth.

Currently, several notable construction projects are underway including, the FedEx Distribution Center (\$30 million), the Willmar Events Center (\$10 million), and Block 25 Lofts (\$10 million).

Notably, in 2019, Policom ranked Willmar as the top Micropolitan community in Minnesota and #66 in the country. The projected growth continues to build the confidence in business owners and community leaders who support expansion.

Willmar's Renaissance Zone (RZ) and Opportunity Zone (OZ) are ideal locations for investors wishing to tap into the city's future.

FAST FACT

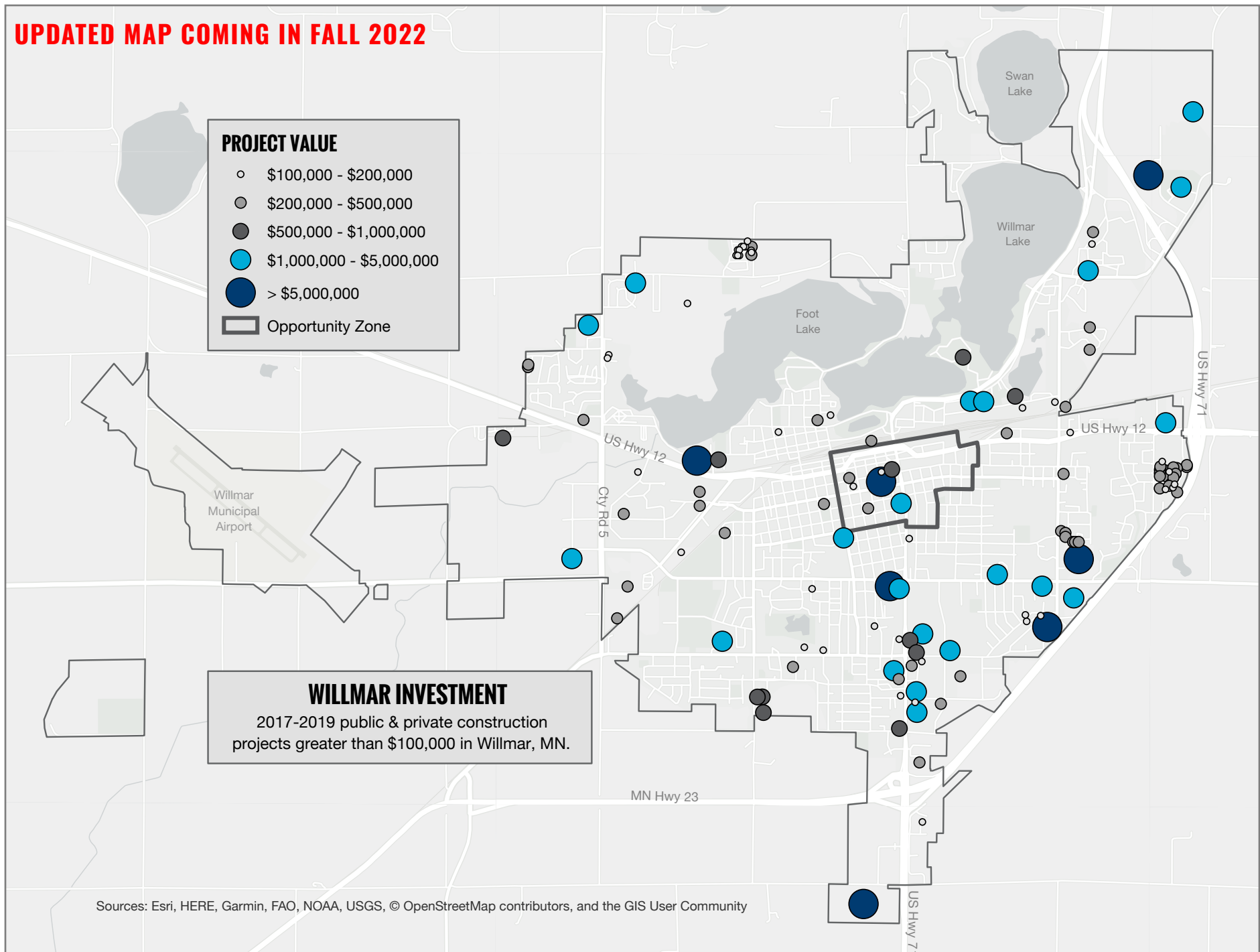
From 2017 to 2021, there has been \$243 million in commercial, industrial, institutional, and residential construction in Willmar.



"The Willmar Lakes Area is full of people deeply invested in our communities. They dream big dreams, step up to lead and roll up their sleeves to make things happen not only from a business mindset, but from a quality of life perspective."

Sara Carlson, Executive Director • Willmar Area Community Foundation

UPDATED MAP COMING IN FALL 2022



Sources: Esri, HERE, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

CAPITAL INVESTMENT

Kandiyohi County has experienced sustained growth over the past six years with investments occurring in medical, manufacturing, distribution, institutional, housing and retail.

Private investment in the MinnWest Technology Campus now exceeds \$27 million since 2006.

Highway 23 Coalition successfully lobbied for \$105 million in Corridors of Commerce funding to expand two-lane gaps to four lanes extending north from Willmar. Construction on the north gap began in May of 2022.

From 2016-2020, private developers from Minnesota and Wisconsin have been investing in housing in Willmar creating 355 multi-family and single-family housing units, and over 260 housing units are now under construction in 2022.

In the last two years, capital investments include a newly-constructed Event Center (\$10 million) and three separate new housing projects including Block 25 Lofts (\$10 million), Preserve on 24th (\$7 million) and Phases 3 and 4 of Unique Opportunities housing developments (\$20+ million).

FAST FACT

Public and private investment in Willmar's Central Business District exceeded \$22 million over the last six years.



TRANSPORTATION/DISTRIBUTION

Willmar's comprehensive transportation network has an abundance of modalities to keep goods and services moving throughout the state of Minnesota and the nation.

As a regional trade center for West Central Minnesota, one of the key elements in the city's plans is enhanced freight connectivity for industrial development. The \$48 million Willmar Rail Wye Project provides access, the opportunity to expand businesses, and create jobs. With this rail spur, the Willmar Industrial Park will be served by all three major freight modes - air, rail, and trucking.

The Willmar Industrial Park to the west of the Renaissance / Opportunity Zones is anchored by a Class 1 Railroad, Burlington Northern Sante Fe. The construction of the FedEx Distribution Center will be a regional draw for trucking transportation. Highway Business 71 goes through the Willmar RZ/OZ and connects with two major highways, US Highway 12 and MN Highway 23.

In the spring of 2022 the City of Willmar approved the construction of a new hangar at the Municipal Airport that will accommodate the largest corporate jets currently on the market. It sufficiently accommodates business jets and cargo planes with the paved 5,500-foot runway. Airport travelers have access to a full-service, fixed-base operator without the congestion of a metro airport.

FAST FACT

Each day, 13,600 vehicles travel through the RZ/OZ 1st Street/ Business 71 corridor alone.



INCENTIVES

Kandiyohi County Economic Development (KCED) provides technical and financial assistance to businesses (both direct loans and loan guarantees). The EDC can develop and submit funding applications to the Minnesota Department of Employment & Economic Development (DEED) on behalf of companies.

Southwest Initiative Foundation (SWIF) provides business loans in West Central and Southwest Minnesota communities. SWIF can finance up to \$300,000 for equipment, inventory, working capital and real estate.

West Central Angel Fund is Willmar-based and focuses on early- to mid-stage investments in high-tech and growth companies. Dozens of local investors have committed \$1.5 million to the fund.

Business & Industry Loan Guarantees through USDA. This program is only available in rural areas with populations under 50,000. The maximum loan guarantee is 80% for up to \$5 million.

The EDC can also collaborate with the City of Willmar's Planning & Development Department on Tax Increment Financing (TIF) and Tax Abatement financial assistance for projects in Willmar's RZ and OZ.

FAST FACT

Willmar is a development-friendly city issuing an average of \$60 million in construction permits annually.



WORKFORCE

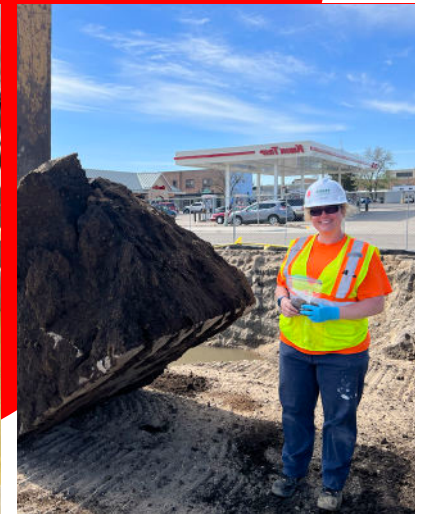
Willmar is the regional center for West Central Minnesota and extends employment opportunities into the six contiguous counties of Chippewa, Meeker, Pope, Renville, Swift and Kandiyohi. The six-county region has a population of nearly 116,000 and an estimated labor force of 64,000. In the 2020 Census, Willmar's population increased from 19,610 to 21,015, or by 7.2%, which nearly matched the state and national increases.

Within Kandiyohi County specifically, workers ages 20 to 44 years old will continue to be a growing population in the workforce over the next ten years. In 2021 it was found that there were 24,000 available workers in the local labor force. Latino and East African populations increasingly contribute to Willmar's workforce. As with many areas of the United States access to a steady or growing workforce is critical to future area economic development.

"The way this community has embraced its growing workforce, its immigrant workforce, and is navigating those challenges is really a model for the rest of the state," Steve Grove, MN DEED Commissioner, said in an interview at the MinnWest Technology Campus.

FAST FACT

From 2009 to 2019 the workforce grew 9% in Kandiyohi County.



EDUCATION

Ridgewater College has campuses in Willmar and Hutchinson and also offers courses online. It boasts several highly-ranked programs with its largest being Liberal Arts and Sciences, Agriculture, Veterinary Technology and Nursing. Nationally-recognized programs include its Computer Aided Drafting and Design Program, as well as its Agriculture programs in Willmar. A new meat cutting program and plumbing program will be available for the 2022-2023 academic year. Machine Tool Technology also expanded from Hutchinson to Willmar in the spring of 2022.

New education transfer pathways to start a bachelor's degree in special education, early childhood education, and elementary education are also now available. In 2022, Ridgewater's Customized Training and Continuing Education (CTCE) division received a \$1.5 million grant from the State of Minnesota to expand its CDL program. CTCE serves nearly 6,000 individuals a year. Ridgewater was ranked the #1 Community College in Minnesota in 2020 and 2021 by niche.com, making it an essential asset for the Willmar community and employers.



“Ridgewater College has set a priority goal to eliminate the achievement gaps in our student population, aimed at ensuring that all members of our community achieve their full potential for career and life success.”

**Dr. Craig Johnson, President •
Ridgewater College**





INCLUSION STRATEGY

The City of Willmar supports equitable and inclusive growth for all segments of the community. Our inclusion process is evidenced by the successful participation of large Latino and East African populations that continue to grow the business community of Willmar and the surrounding area.

The EDC, in partnership with SWIF, Rising Tide Capital, and DEED began the Elevate Community Business Academy (CBA) in 2021. This 12-week course provides business education and coaching specifically tailored to underserved minority entrepreneurs, with the guiding objective of creating economic opportunity for all. Elevate CBA is offered twice a year, and is available to all existing business owners and aspiring entrepreneurs in the Kandiyohi County area.

EQUITY DEVELOPMENT

Successful RZ/OZ development will increase economic growth, security and mobility for all Willmar residents and reduce racial wealth gaps. Developers, builders, and investors will have equal access to opportunities in the zone. The OZ drives investments that foster mixed-income housing, affordability, and security for families most at risk of displacement, including low-income households and households with new Americans. Investments are expected to drive equitable growth and prosperity for current low-income residents and communities of new Americans within the OZ.

Community groups and leaders continue to intentionally pursue equity throughout all facets of life in the Willmar area.

FAST FACT

Kandiyohi County leaders understand the benefits of social and economic diversity and maintain a goal of equitable and inclusive growth for all segments of the community.

"A healthy Willmar is an equitable and inclusive community where everyone is empowered, valued and treated with dignity."

Willmar Human Rights Commission



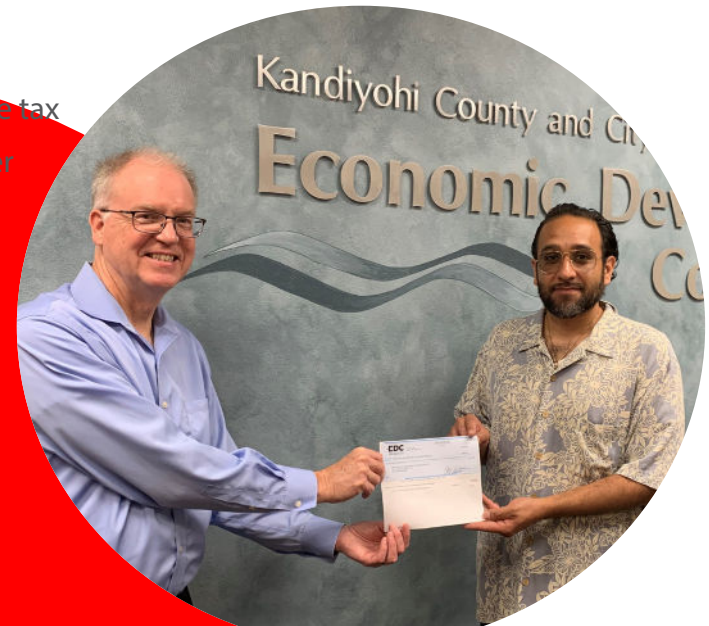
COST OF LIVING

This chart shows that households in Willmar, MN distributed according to applicable tax rates compared to the national averages. Significantly lower cost of living than other areas of Minnesota with average annual property tax of \$1,432.

County Rate	56.515%
City of Willmar Rate	46.581%
Willmar School District Rate	21.198%
Countywide HRA Rate	1.028%
Countywide EDC and MMDC* Rate	1.028%
Total for Willmar Residents	126.433%

County rates are the same for all cities but the city and school amounts vary.

*Mid-Minnesota Development Commission**



THE RENAISSANCE ZONE — THE BASICS

WHAT IS THE RENAISSANCE ZONE?

The Willmar Renaissance Zone (RZ) is an economic development initiative designed to spur creativity, construct new housing and commercial development, enhance diversity, and improve the quality of urban life in the heart of Willmar. The Willmar RZ is mostly coterminous with the City's approved Opportunity Zone which encompasses the downtown and adjacent residential areas. The RZ is a five-year pilot program approved by the Willmar City Council in 2020.

Properties within the designated geographic area are eligible to receive local RZ incentives assuming that proposed projects meet development requirements. Among the monetary incentives available for qualified RZ projects are: free City permits, free sewer access charges and water access charges, free City-owned land, TIF or Tax Abatement, and a 50% reduction in Willmar Municipal Utilities New Service Fees.



HOW DOES THE RENAISSANCE ZONE WORK?

In order to obtain Willmar RZ incentives businesses or their representatives must submit a completed Renaissance Zone Application with attachments. This document is filled out by the business or developer and submitted to the Willmar Planning and Development Department. Applications are then reviewed by the Willmar Planning Commission and the Willmar City Council. For TIF or Tax Abatement, proposed projects must be at least 10,000 sq. ft. (gross), at least three stories (not including the mezzanine), at least 4 dwelling-units (mixed-use with a housing component) or 10 dwelling-units (residential only).

Renovation project costs must be at least 50% of current assessed value. The higher the capital investment per square foot, the longer the potential term for the tax abatement; existing land remains taxable. As a development incentive, available City-owned parcels within Willmar's RZ may be acquired for a nominal fee, if minimum development requirements are met. These include, but are not limited to, not conveying City-owned land for future speculative purposes, 90% lot coverage for development, one onsite interior parking space for each housing unit, provide replacement parking spaces for any displaced parking spaces, and no single-family homes as part of the RZ project.

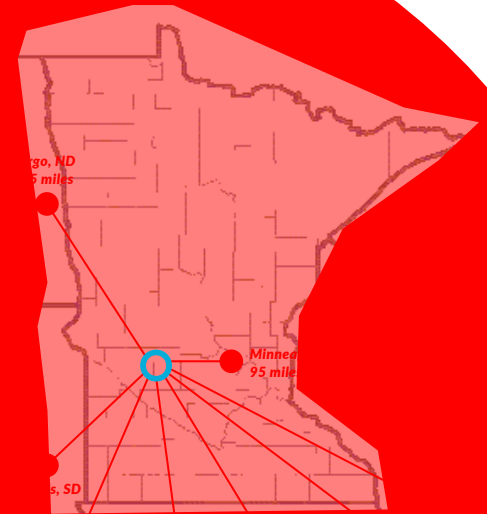


WHAT MAKES THE RENAISSANCE ZONE DIFFERENT FROM THE OPPORTUNITY ZONE?

First, the geography. The RZ is an overlay district that encompasses all of the OZ plus 12 blocks immediately west of the downtown. This includes the recently closed Wilmar municipal power plant that will be demolished and is a redevelopment opportunity.

Second, the designation. The RZ is a local City designation. The OZ is designated by the U.S. government and the State of Minnesota.

Third, the incentives. The RZ incentives are locally-approved incentives that are primarily focused on reduced fees and land costs and reimbursement of eligible development costs through TIF or Tax Abatement. The OZ incentives are federally-oriented and involve preferential tax treatment. Investors can defer taxes on prior capital gains by investing in the OZ.



THE OPPORTUNITY ZONE — THE BASICS

WHAT IS THE OPPORTUNITY ZONE?

In 2017, opportunity zones were added to the tax code by the Tax Cuts and Jobs Act. This federal legislation recognized distressed neighborhoods with high-poverty as places needing investment.

New investments in designated opportunity zones, under certain conditions, may be eligible for preferential tax treatment. State entities must nominate localities in order for them to be considered as qualifying opportunity zones. This nomination is submitted to the Secretary of the U.S. Treasury, under the Internal Revenue Service, for certification. Once the nomination has been reviewed and approved the designation is certified and investment can begin.

Willmar, Minnesota received an opportunity zone designation for Census Tract: 27067780800 located in the downtown area in 2019. The OZ is designed to spur economic development by providing tax benefits to investors, attract investment and create employment opportunities.



HOW DO OPPORTUNITY ZONES WORK?

Opportunity Zones, including the Willmar OZ, revolve around a Qualified Opportunity Fund (QOF), which is an investment tool that is used to invest in a Qualified Opportunity Zone property. The purpose of a QOF is to finance business and real estate investments into areas targeted for development with the designation of an Opportunity Zone. The benefit to the investor allows temporary tax deferral on the amount of eligible gains invested.

Guidelines on QOFs include:

- One can defer tax on eligible gains on investments until there is an inclusion event (sell or exchange the property) or by December 31, 2026, whichever is earlier
- If the investment is held for longer than 5 years there is a 10% exclusion of the deferred gain
- If the investment is held for more than 7 years the basis will increase by an additional 5% of the gain
- If the investment is held in the QOF for at least 10 years, the investor may be able to permanently exclude gain resulting from a qualifying investment when it is sold or exchanged
- The exclusion will occur if the investor elects to increase the basis of the QOF investment to its fair market value on the date of the sale or exchange
- One must invest in the eligible gain in a QOF in exchange for an equity investment
- To learn about federal Opportunity Zones and Qualified Opportunity Funds visit: <https://www.irs.gov/credits-deductions/businesses/invest-in-a-qualified-opportunity-fund> or contact staff at the Kandiyohi County & City of Willmar Economic Development Commission



WHAT IS THE CRITERIA OF AN OPPORTUNITY ZONE?

- A median family income of no more than 80% of the statewide median family income for census tracts within non-metropolitan areas.
- Up to 25% of the census tracts of each jurisdiction that met these criteria could be nominated.

HOW CAN THE EDC HELP?

Because OZs are a federally-regulated program the EDC does not facilitate the QOF financing. Instead this is conducted on the federal level. The EDC can help an investor connect with legal and financial counsel to discuss QOF financing.

DOES MY PLACE OF RESIDENCY EFFECT MY AVAILABLE BENEFITS?

No. You can get the tax benefits, even if you don't live, work or have a business in an opportunity zone. All you need to do is invest a recognized gain in a QOF and elect to defer the tax on that gain.



HOW CAN WILLMAR TAKE ADVANTAGE OF THE OPPORTUNITY ZONE?

Opportunity Zones and Opportunity Funds were created to stimulate private investment in exchange for capital gain tax incentives. This program is intended to stimulate the investment of the estimated \$6.1 trillion of unrealized private gains held by U.S. taxpayers.

This program is less restrictive than other tax credit programs, such as New Markets Tax Credits (NMTC) and Low-Income Housing Tax Credit (LIHTC) Programs. Opportunity Zones do not operate through tax credit programs. Instead, Opportunity Zone designation and financing are governed through two Internal Revenue Code sections. This removes any limitation on the number of Opportunity Funds that can exist, making them more the product of an IRS rule that changes the tax treatment of capital gains versus more traditionally structured tax credit programs.

There is no cap on the amount of capital that can be invested into Qualified Opportunity Zones, and hence no arbitrary limit on the extent to which Opportunity Zones and Opportunity Funds may help reshape these targeted areas of communities.

Most importantly, the Opportunity Zone program allows local investors, at any level, to participate in investment in Willmar and to engage in the economic growth of the community.

For more information contact EDC staff, Aaron Backman, Executive Director at aaron@kandiyohi.com or Sarah Swedburg, Business Development Manager at sarah@kandiyohi.com. Or call 320-235-7370 toll-free 866-665-4556.



BIOGRAPHIES

Aaron Backman

Executive Director

Aaron Backman has been active in economic development management at the local level for nearly 30 years. Since February of 2016 he has been the Executive Director of the EDC in West Central Minnesota. In that capacity Aaron has been instrumental in getting approvals for a variety of projects in the Kandiyohi County Area, including:

- Led local effort to land new 217,000+ sq. ft. distribution center for FedEx Ground in the Willmar Industrial Park. Site work on the \$30 million project began in November 2021. RDC National, the Madison, WI developer expects to complete the facility by September 2022;
- Worked closely with Lumber One, an Avon, MN developer, and the City of Willmar, on approvals for Block 25 Lofts, a four-level 58-unit \$10 million multi-family complex for downtown Willmar and the first major housing project in Willmar's Renaissance Zone. Site work for the brownfield redevelopment project began in early May 2022;
- Active with the formation of the Highway 23 Coalition, a 501(c)(6) nonprofit organization that seeks funding for infrastructure improvements on MN Highway 23. During the 2018 MN legislative session the Coalition was able to garner \$105 million in Corridors of Commerce funding to complete two 4-lane gaps between Willmar and St. Cloud. Construction on the North Gap began in the spring of 2022.

As the Executive Director of the Windom Economic Development Authority (EDA), Aaron was responsible for promoting, facilitating, and coordinating economic development activities for the City of Windom in Southwest Minnesota. He facilitated the development and expansion of the North Windom Industrial Park, a new 80-acre subdivision. He raised over \$1.4 million in state infrastructure grants for the project.



Michelle Marotzke

Business Development Manager

Michelle Marotzke is the Business Development Manager for Kandiyohi County Economic Development (KCED). A life-long resident of Greater Minnesota, Michelle is intimately familiar with the opportunities and needs of rural communities. In her role, Michelle works with organizations of all sizes, from the entrepreneur and non-profit to international corporations, helping them to develop business strategies to fit their vision. Michelle facilitates several committees at KCED, including those related to agriculture, renewable energy, broadband, finance, and business retention and expansion. She works closely with child care initiatives and workforce development, and has had a strong presence with broadband development in Kandiyohi County. Michelle will also lead KCED's Elevate Community Business Academy program, a 12-week business development program that is free to entrepreneurs thanks to partnerships with the Minnesota Department of Employment and Economic Development (DEED) and Southwest Initiative Foundation.

Prior to joining KCED, Michelle worked in economic development for Mid-Minnesota Development Commission, overseeing the revolving loan fund program and working with child care, broadband, and business development. She is a graduate of Southwest Minnesota State University with a Masters in Business Administration and a Bachelor of Applied Science in Business Management. Michelle also has an Associates of Applied Science degree in Finance and Credit from Alexandria Technical College and has completed coursework toward licensure in Business Education. Her past work experience includes telecommunications, utility, transportation and logistics, and finance.

A 2018 graduate and current Design Team member of the Vision 2040 Leadership program (now L.E.A.D. of Kandiyohi County), Michelle has a passion for helping people. She serves as a board member for West Central Industries and when not promoting the principles of work, live, and play in Kandiyohi County, she can be found spending time with her family or learning a new skill.



REFERENCES

PAGE NOTE

- i Willmar's population is up 14.5% since 2000

- i Kandiyohi County's labor force rose by 9% from 2010 to 2019

- ii Vital arts community and rich cultural diversity featuring distinctive events and over 90 ethnic businesses

- ii Lower cost of living than the Twin Cities and other metropolitan areas of Minnesota with average annual property taxes of \$1,432

- 3 Nearly 13,000 employees commute to Willmar for work on a daily basis

- 4 Private investment in the MinnWest Technology Campus now exceeds \$27 million

- 7 From 2017 to 2021, there has been \$243 million in commercial, industrial, institutional and residential construction in Willmar

- 8 Public and private investment in Willmar's Central Business District exceeded \$22 million over the last six years

SOURCE

In 2000, the U.S. Census listed Willmar's population as 18,351. In 2010, the U.S. Census listed Willmar's population as 19,610, an increase of 6.97%. In August 2021 the U.S. Census listed Willmar's population was 21,015 or a 7.2% increase since 2010, and a total increase of 14.5% since 2000

Luke Greiner, Regional Analyst, MN DEED, May 2021, in Kandiyohi County Profile Report, Table I

Aaron Backman, Executive Director, Kandiyohi County & City of Willmar EDC, Business Retention & Expansion (BRE) Program for Diverse Businesses in the Willmar Area (July 2017 and more recent data)

Mark Thompson, Kandiyohi County Auditor/Treasurer; Sperling's Best Places, 2019 Cost of Living Calculator

Luke Greiner, Regional Analyst, MN DEED, 2019, data from U.S. Census

Joanna Schrupp, General Manager, MinnWest Technology Campus, June 2022

Planning & Development Department, City of Willmar, and City Building Reports from 2017 - 2021

City of Willmar, City Building Reports from 2017 - 2021

- 9 Each day 13,600 vehicles travel through the Opportunity Zone on 1st Street/Business 71 alone Luke Greiner, Regional Analyst, MN DEED, May 2019
- 10 Development-friendly city issuing over \$60 million construction permits annually City of Willmar Building and Permits Reports 2017 - 2021; Planning & Development Department, City of Willmar
- 13 Kandiyohi County leaders understand the benefits of social and economic diversity and maintain a goal of equitable and inclusive growth for all segments of the community City of Willmar Council and Human Rights Commission
- 15 The overall index cost of living is almost 32% lower in Wilmar than in the Minneapolis, Minnesota metropolitan area. Minneapolis area housing costs are 68% higher and transportation costs more than 82% higher than in Willmar Planning & Development Department, City of Willmar
- 17 City officials approved additional layers of incentives to be added to the OZ capital gains tax incentives Sperling's Best Places, 2019 Cost of Living Calculator





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Upon request this information can be made available in an alternative format, such as large print, digital, braille, or audio. Requests can be made by contacting the EDC.

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