# TRAINING CENTER GUIDANCE FOR REAL ESTATE BROKERS AND AGENTS COMMERCIAL PROPERTIES CONTINUING MENTORSHIP IN THE ALL NEW:

## PUBLIC/PRIVATE PARTNERSHIPS (PPP)
## OPPORTUNITY ZONES / NO TAX PAYMENTS FOR INVESTMENTS CLOSINGS
## WALL STREET FUNDED CLOSINGS

## TowersInvestors.com guidance and continuing closings, terms and conditions online and by phone, offering a unique opportunity for real estate brokers and agents to increase sales in a new market

### SELLING POINTS:

### 1. Opportunity Zone No Tax Obligation:

- **No Tax payment for real estate funding**
- **In this program you will learn how Opportunity Zones work for no tax cost**

### 2. Public/Private Partnerships (PPP):

**Guidance on how to structure a Public/Private Partnership (PPP) explained in all terms components and funding for city, town and State that includes:**

- **Real estate development projects of all types.**
- **Bridges, tunnels, and roads development**
- **Land assemblage**
- **Where the funding comes from**

## 3. Wall Street Finance:

- **Securities Sold for each Project**
- **Construction / Turn Around / Debtor in possession / Probate Fundng**
- **Mezzanine Funding**
- **Senior Funding**
- **Interim (bridge) Finance**
- **Capital Raises**
- **Joint Venture / Co-Sponsor / General Partnerships**
- **Foreign Capital**
- **Tax Credits**
- **Corporate Restructures / Partner Recapitalizations**
- **Corporate Off Balance Sheet Financing**
- **Credit Facilities / term loans**
- **Standby Letters of Credit / Bank Guarantees for the Funding**
- **Public/Private Partnerships (PPP)**
- **Qualified Opportunity Zones (QOZ) Funds**
- **Grants (City, State, Federal Financing)**

## 4. Non For Profit Fundraising

- **60,000 Charitable Foundations in the United States**
- **1,000 Fortune Wall Street Capital Market Publicly Traded Companies**
- **High Net Worth Individual Donations**
- **Grant Writing for participation by State & Federal Government**
- **Institutional Funding for working capital budget requirements**
- **Wall Street non for profit charity securities for working capital budget requirement.**
- **Institutional Bridge loans for working capital budget requirements**
- **Tax Credits**

**Distressed America is Wall Street's hottest new investment vehicle. Hedge funds, investment banks and money managers are trying to raise tens of billions of dollars this year for so-called opportunity funds, a creation of President Trump's 2017 tax package meant to steer money to poor areas by offering potentially large tax breaks. Little noticed at first, the provision has unleashed a flurry of investment activity by wealthy family Offices Funding, some of Wall Street's Largest Investors and other who want to put money into projects ostensibly meant to help struggling Americans.**

### Opportunity Zones:

**The tax break works by allowing investors to roll capital gains from other investments into the funds. Taxes on those original gains are deferred and, if the investment is held for several years, can be sharply reduced. Adding to the attraction is the potential for investors who hold their money in the opportunity fund for a full decade to be exempt from any capital gains taxes on that investment.**

**The existing regulations have made that calculation relatively easy for real estate investors, who are accelerating previously planned projects in the Opportunity Zones and starting new ones that might not have worked without the special tax treatment. That activity has already paid off for incumbent landowners in Opportunity Zones,** ***according to research by the real estate firm Zillow: Average sales prices in the zones jumped 25 percent last fall, compared with the year before.***

## Public/Private Partnerships (PPP)
## Fees that are paid to the City, Town and State

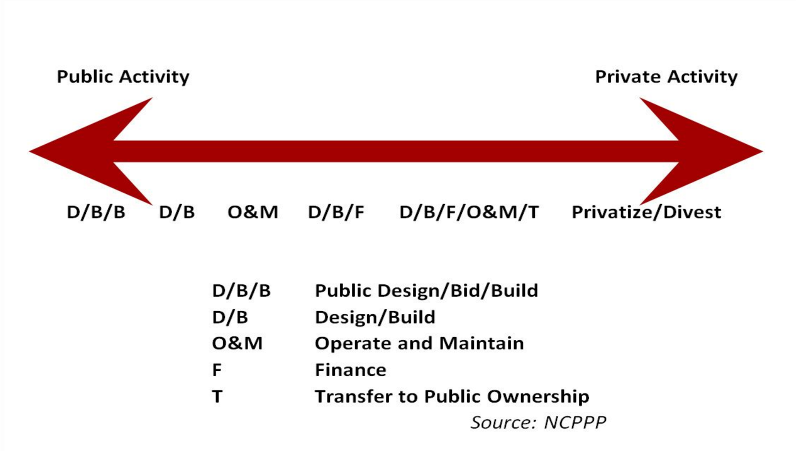
### Key Characteristics of Public-Private Partnerships (PPPs)

**There is no single definition of a P3. The Government Accountability Office defines a public-private partnership as "a contractual arrangement that is formed between public and private-sector partners. These arrangements typically involve a government agency contracting with a private partner to renovate, construct, operate, maintain, and/or manage a facility or system, in whole or in part, that provides a public service. Under these arrangements, the agency may retain**

ownership of the public facility or system, but the private party generally invests its own capital to design and develop the properties. Typically, each partner shares in income resulting from the partnership. Such a venture, although a contractual arrangement, differs from typical service contracting in that the private-sector partner usually makes a substantial cash, at-risk, equity investment in the project, and the public sector gains access to new revenue or service delivery capacity without having to pay the private sector partner.

The National Council for Public-Private Partnerships (NCPPP) defines a public-private partnership as "a contractual agreement between a public agency (federal, state, or local) and a private sector entity. Through this agreement, the skills and assets of each sector (public and private) are shared in delivering a service or facility for the use of the general public. In addition to the sharing of revenue, each party shares rewards potential in the delivery of the service and/or facility."

### Range of PPP Projects




## Types of Public/Private Partnerships (PPP)

Public/Private Partnerships come in many different shapes and sizes. They include both existing facilities, referred to as "brownfields," and new-capacity facilities known as "greenfield" projects.

One commonality among the different types of Public/Private Partnerships is a need for a dedicated revenue stream. Often the private entity will provide all or some of the upfront funding for the building or improving of a facility, but there must be a method of repayment over the duration of the partnership. The revenue

**stream can be derived from a number of different sources, including fees and local taxation.**

**Public/Private Partnerships change the nature of public works construction. Instead of working for a government agency, a contractor finds him or herself working for a private entity or consortium of private firms. Such an "owner" typically has much more flexibility than a government agency. The private entity is typically free to select or create a project delivery system that fits its particular needs, and, in the process of doing so, may well request the construction contractor to expand its role beyond what the contractor has traditionally played in public works construction. Such an owner may select the Design-Build delivery system, or Construction Management Firm.**

## Benefits of Public/Private Partnerships (PPP)

**Public-private partnerships help fill the void between typical annual government accounting and capital budgeting. The private markets know the benefits of capital budgeting and are investing heavily in U.S. capital infrastructure. Those who support the advancement of PPPs highlight many advantages. In a recent report by Deloitte titled, "Closing America's Infrastructure Gap: The Role of Public-Private Partnerships," it succinctly outlines six perceived benefits to governments utilizing PPPs as follows:**

1. **Public/Private Partnerships allow the costs of investment to be spread over the lifetime of the asset and, therefore, allow infrastructure projects to be brought forward in years compared to the pay-as-you-go financing that is typical of many infrastructure projects.**
2. **Public/Private Partnerships have a solid track record of on-time, on-budget delivery.**
3. **Public/Private Partnerships transfer certain risks to the private sector and provide incentives for assets to be properly maintained.**
4. **Public/Private Partnerships can lower the cost of infrastructure to the public entity by reducing both construction costs and overall life-cycle costs.**
5. **Since satisfaction metrics can be built into the contract, Public/Private Partnerships encourage a strong customer service orientation.**

6. **Because the destination, not the path, becomes the organizing theme around which a project is built, Public/Private Partnerships enable the private sector to focus on the outcome-based public value they are trying to create.**
7. **Keys to Successful Projects**

- **Create Institutional certainty**
- **Educate the public about PPPs**
- **Prioritize and screen projects**
- **Create a clear decision making hierarchy**
- **Be an effective counterparty with sufficient resources and experienced advisors, such as Construction Management Firm**
- **Adopt standardized procurement practices**
- **Clear accountability and transparency of the procurement process**
- **Be prepared to provide credit support to projects**

# Tax Credits:

## BROWNFIELD CLEANUP TAX CREDITS

**States offer brownfield cleanup tax credits for the restoration and redevelopment of contaminated industrial and commercial properties. Brownfield cleanup helps revitalize communities by rehabilitating blighted properties and stimulating economic growth. Almost all brownfield cleanup tax credits are provided as single-year transferable certificates.**

## HISTORIC REHABILITATION TAX CREDITS

**Historic rehabilitation tax credit programs provide an incentive to preserve historic structures. The communities in which the rehabilitation occurs benefit through neighborhood revitalization, job growth, and additional property tax revenue. Tax credits can be claimed in the year the rehabilitation is completed and certified by the applicable preservation authority. Although the tax credits are typically earned in the year the project is placed in service, a few states distribute the tax credits over a longer period.**

**RENEWABLE AND GREEN ENERGIES**

**In an effort to reduce the country's dependence on fossil fuels, state and federal governments offer tax incentives for renewable energy project development, equipment manufacture, and the implementation of energy efficiency technologies. These benefits are provided as tax credit streams ranging from one to ten years in length. Both federal and state credits may be utilized and together can cover as much as 55% of a project's cost.**

## LOW INCOME HOUSING

**housing tax credits to further subsidize low income housing at a local level. This program provides billions of dollars of tax credits annually at both the state and federal level.The Federal Low Income Housing Tax Credit was created in 1986 under The United States Tax Reform Act to help meet a critical affordable housing shortage by stimulating the production or rehabilitation of millions of affordable homes through federal tax credits. Several states also offer low income**

## CONSERVATION EASEMENTS

**Federal and state tax benefits in return for voluntary permanent restrictions that conserve land. Investors purchase property then donate it to a qualified land trust. Some states offer additional tax credits to encourage conservation easement transactions.**

## GREEN BUILDINGS TAX CREDIT PROGRAM

**Connecticut is offering a new incentive to build or renovate commercial buildings to meet or exceed U.S. Green Building Council's Leadership in Environmental and Energy Design (LEED) Gold Standard. The Green Buildings Tax Credit makes it more cost-effective for builders and developers to invest in energy efficient construction that supports our clean energy future.**


Wall Street Financing

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