

CITY OF COLTON'S QUALIFIED DESIGNATED "OPPORTUNITY ZONE"

The U.S. Federal tax bill passed at the end of December 2017 allows the Governor to designate certain census tracts as Opportunity Zones. Investments made by individuals through special funds in these zones would be allowed to defer or eliminate federal taxes on capital gains.

The U.S. Department of the Treasury has certified Colton's eligible census tracts and has designated the tracts as Qualified Designated Opportunity Zones under Internal Revenue Code (IRC) Section 1400Z-1(b)(1)(B).

The U.S. Department of the Treasury maintains a resource site for Opportunity Zones along with an interactive map for identifying Colton's Designated Eligible Census Tracts, which can be accessed here: <https://www.cdfifund.gov/Pages/Opportunity-Zones.aspx> (www.cdfifund.gov)

At this website, you can access an Excel workbook containing a list of the designated tracts and be able to view an interactive map of the designated tracts for California and zoom into Colton's designated Opportunity Zone areas. (cafinance.maps.arcgis.com)

Colton's Opportunity Zone Tracts are as follows:

GEOID	GENERAL LOCATION	POPULATION	CENSUS TRACT	POVERTY RATE	MEDIAN FAMILY INCOME
06071007107	South of Santa Ana River	3,315	71.07	34.3	\$27,713
06071012500	Downtown & South Colton	4,651	125	28	\$29,774
06071003612	West Colton	4,460	36.12	17.7	\$50,339
06071004900	Small Triangle North of Mill	7,741	49	40.5	\$26,378