

Buckeye Opportunity Zone Fund Launches Seeking Accredited Investors for Investment into Ghost Town Revitalization, through Recreation and Adventure Parks Development.

The Executive Management team led by Tammy Cline CEO of Independent Concepts, are raising \$25,000,000 in a Series A Round.

April 19, 2023 - Buckeye Opportunity Zone Fund (Buckeye OZ Fund, LLC) launches a private equity fund seeking accredited investors for investment into Ghost Town theme-park development projects across Arizona. The executive management team led by Tammy Cline Founder of Independent Concepts, LLC are raising \$25,000,000 in a Series A Round. The Buckeye OZ Fund is now open for and seeking capital gains Investors.

The Buckeye OZ Fund converts rural land in Opportunity Zone (OZ) areas into income-producing properties that support sustainable high-profit OZ businesses. Staying ahead of growth and development, the Independent Concepts team are beyond fund professionals, they are also community builders. The investment into recreational land and tourism businesses are naturally low risk and high yield assets like RV Camping, off-road vehicle rentals/tours, and old west themed parks and venues. (Land preservation is an indirect benefit to the development projects proposed).

The Buckeye OZ Fund was created to raise the necessary capital of \$25 million in round A to invest in ghost towns located in Opportunity Zones. Revitalizing historically significant towns that have been left abandoned and making them economically viable through development of off-road recreational attractions; preserving the cultural pastimes of the working class ahead of progress through community inspired development. The Fund will utilize the tax break incentives created by the Tax Cuts and Job Acts of 2017 for designated Opportunity Zones in the U.S. The Buckeye OZ Fund has recognized and targeted enough property to sustain and grow for a decade or better for the growth of investor profit and gains. An alternative to the 1031 exchange, investors will realize a smoother method of real estate investment portfolio growth without lifetime commitments to the 1031 program. This tax-incentive program is only being offered for a limited time and will expire in 2047 forever.

The Tax Cuts and Jobs Act of 2017 created Qualified Opportunity Zones ("QOZs") to provide potentially significant tax benefits to investors who re-invest capital gains in long-term investments in communities designated for economic development. There are 8764 QOZs across all US states, Washington DC, and Puerto Rico. They offer investors the ability to positively impact communities struggling to attract capital to generate sustainable economic opportunity for their community and offer investors the ability to positively impact struggling

communities while deferring capital gains tax on realized gains if they are invested in a Qualified Opportunity Fund within 180 days of the sale.

Benefits of investing capital gains into a Qualified Opportunity Fund (QOF)

- Temporary Deferral of Taxes on Previously Earned Capital Gains.
- Investors can defer tax on any prior Capital Gains deposited into a Qualified Opportunity Zone Fund (QOF) until 2026.
- Permanent Exclusion of Taxable Income on New Federal Capital Gains Tax.
- For investments held for at least 10 years, investors pay no taxes on any capital gains produced through their investment in the Opportunity Fund.

Why Ghost Towns in Opportunity Zones?

- 550% underserved market for adventure seekers and explorers in a \$2.6 billion industry.
- Land and development costs are lower than all other RE projects.
- Future land value is higher than other development projects once assets reach maximum earning potential.
- Future developments are made simpler with infrastructure mostly in place.

Initial investment project:

Crag Ghost Town Campground / Off-Road theme park.

Arizona is the mecca for off-roading, camping and outdoor activities. Buckeye OZ Fund is starting with the development of Camp Crag. Situated in an abandoned area of the Arizona desert that is now in the path of expansion and population growth, Interstate 11 will be within sight of the campground in the not-so-distant future. Near the Ghost Town of Crag, Arizona is also 1000's of acres of Solar panel farms, changing the desert view dramatically. Currently this area is used by OHV and 4x4 vehicles for recreational activities such as camping, target practice, and offroad exploring. With the expansion of areas in the Phoenix metro area this area is beginning to see RV campers, Hikers, and naturists. This has created the perfect opportunity to convert the 120-acre area near the Ghost Town into servicing a recreational community of over 2 million people. Crag would join an industry that in 2018 was generating 1.86 billion dollars in revenue just for Arizona off-road businesses. The team behind this project are all enthusiasts to this type of venture and are outstanding members of this off-road community. Starting with a 3-phase plan to scale into a community resource in both physical nature and need for basic essentials; Camp Crag will provide. Water, rest and recreation are not available currently in this area for MANY miles. By investing into off-road ghost town development, there is an indirect benefit to preserving land and wildlife ahead of massive development projects while utilizing the amazing tax incentives that the OZ program offers.

The Buckeye OZ Fund team is a diversified management team with 50+ years of combined experience.

Tammy Cline
Co-Founder | CEO

Tammy Cline, CEO of Independent Concepts LLC and Co-Founder of the Buckeye OZ Fund, is a progressive leader with over 2 decades of success in the charter school education business. With 2 successful startup charter schools, in roles from chairperson to business administrator, Tammy was a service to great education systems. Before her time in the schools, Tammy was a franchise area manager for a national salon chain. With all the experience and skills acquired in growing and maintaining a successful learning institution it is easy to see how well Tammy will perform in her role as the Administrative Manager of a highly productive and stringently regulated private equity fund and Real Estate development team leader. The team that Tammy has built to manage this fund and asset development is stellar.

Nicci Thurman
Co-Founder | CFO

Nicci Thurman balances the administrative team for Independent Concepts LLC as the Chief Financial Officer and Fund Management and Marketing. Hailing from Central Florida with her MBA in Marketing from University of Central Florida, Nicci has been an integral member of the telecommunications tower construction industry. With extensive regulation, Nicci was proficient at maintaining 100% compliance and automating tasks for error reduction. This uncommon skill set is paramount to a successful Qualified Opportunity Fund that must report on a semiannual basis to maintain compliance and regulatory.

Thomas Dobczyk
Co-Founder | Director of Development

Co-Founder of the Buckeye OZ Fund and providing 32 years of experience in land and real estate development, Thomas, a General Contractor in Arizona, Florida, and Illinois, was brought onto Independent Concepts as Co-managing Developer. In the role of Director of Development and Design, Thomas contributes his experience with historical renovations and 30 years of working with Historical Societies and Main Street Inc. city beautification committees. This team for Ghost Town theme-park development is possibly the ONLY specialized crew in the country. The investors gain the benefit of having an experienced leader at the helm of design in a highly specialized asset class.

Esai Bolderoff
Chief Operations Officer

Esai Bolderoff, a multifaceted member of the Independent Concepts team has designed the Operations and Procedures for the various aspects of asset development and management of those assets. Esai and his family worked out many sustainable businesses in his homeland of Australia. With the example and experiences set forth by his uncles and father, Esai has been able to create and launch multiple start-up operations and businesses since coming to Arizona over 6

years ago to start his own family. With success in Cyrpto, Esai has been eager to work in a community development project reminiscent of the work his family has done for centuries.

Roman Rubio
Public Relations and Economic Development Officer

Roman Rubio, the native to Arizona and co-representative of the Off-Road community, is the strength in the Independent Concepts organization. With a background in the rural areas, Roman gain acknowledgement by being able to rise above poverty in a border town to become a community builder through his real state businesses. Roman’s strength comes from the growth and experience in-power divided roles gives a man. Buckeye OZ investors will experience this strength advantage through profit growth.

Status: Open To Investors
Type of Fund: LLC Reg D

Asset Classification: Multiple Assets
Active Potential Investments: 5
Fund Administration: OZInvested.com
Anticipated Returns: 28%

Fund Terms:

Round A \$25,000,000
Minimum Subscription \$50,000

Invest Today!

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