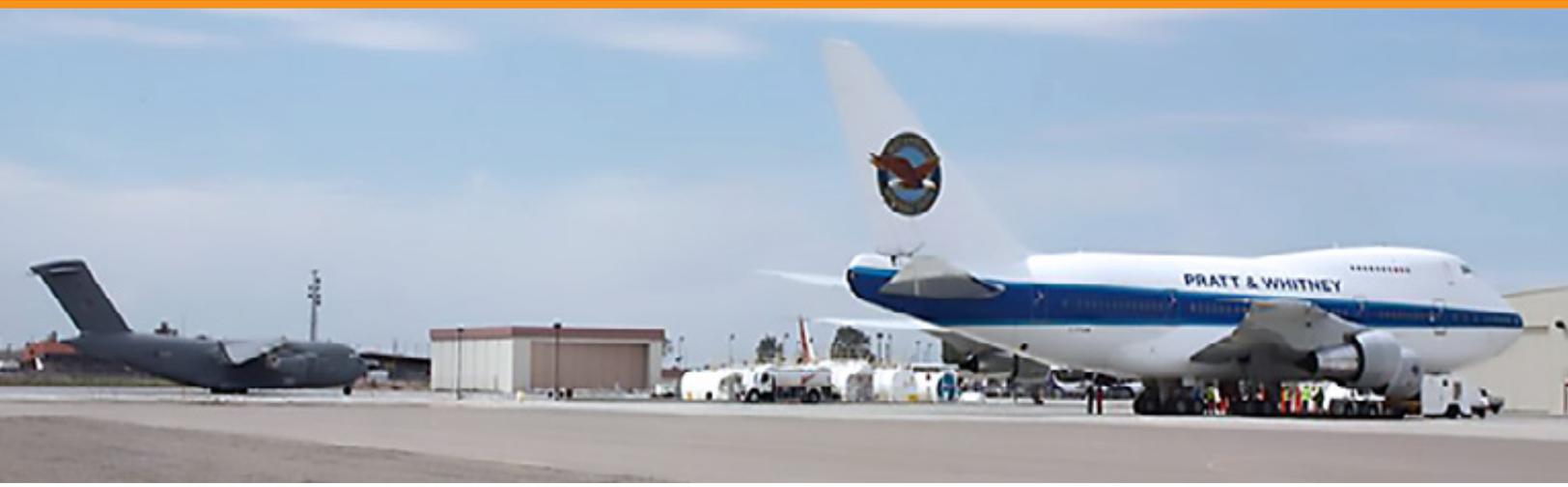


# THE DEFENSE CONTRACTOR COMPLEX



AT YUMA INTERNATIONAL AIRPORT



2191 E. 32nd Street, Suite 218 | Yuma, Arizona 85365 | [www.defenstesting.com](http://www.defenstesting.com)

# EXECUTIVE SUMMARY

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The Yuma County Airport Authority (YCAA) is proud to introduce the Defense Contractor Complex (DCC). With new hangars, new office spaces, expanded infrastructure and Million Air FBO, the DCC is a solution for the aviation and aerospace industry to manufacture, perform aircraft testing or maintenance/repair operations.

The YCAA management team is composed of experienced aviation professionals and has a long history of providing support to the aviation and aerospace industry. As an independent body politic, the Airport's Board of Directors has the ability to fast-track an agreement to secure land and facilities.

One of the highlighted features associated with Yuma International Airport is the secured perimeter which includes MilSpec security system. Yuma International Airport shares the airfield with Marine Corps Air Station (MCAS) Yuma, the nation's largest Marine Aviation installation. The two agencies are defined as 'Aviation Partners' through a Joint Use Agreement.

Enclosed is additional information about the assets and capabilities available within the Defense Contractor Complex to accommodate and support your company's program. Please call (928) 726-5882 with any questions or to schedule a site tour.

# ABOUT THE YUMA COUNTY AIRPORT AUTHORITY

Yuma International Airport is managed and operated by the Yuma County Airport Authority, Inc. (YCAA). Under Arizona law, an Airport Authority is an independent public agency and incorporated as a non-profit organization in the State of Arizona on December 30, 1965. These designations provide amazing flexibility for clients interested in operating or basing operations in Yuma.

The YCAA leases the airport's land from the County of Yuma on a long term lease that continues through December 2057. While the County is the airport's landlord, the YCAA is totally independent of the County. The Airport Authority's Board President has legal authority to sign all necessary documentation for leases, property rights to include easements, lot ties, rights of way, etc. Decisions remain at the board level and can be expedited and executed to meet client's target dates.



*Aerial Property Boundary at Yuma International Airport*

# THE DEFENSE CONTRACTOR COMPLEX

The Defense Contractor Complex at Yuma International Airport/Marine Corps Air Station Yuma is located in the southwest corner of the airfield and consists of 120 acres of land available for development, infrastructure and facilities within a Mil-Spec secured perimeter. In 2009, the YCAA began developing the Defense Contractor Complex to provide state-of-the-art facilities/infrastructure and first-class customer service for aviation/aerospace related agencies interested in basing their operations in Yuma.

Yuma's extreme temperatures, low humidity, 13,300' runway, and personalized customer service have made Yuma International Airport a favorite hot weather testing location for many agencies including Boeing, GE Aviation, Gulfstream, Honda Jet and Pratt & Whitney to achieve a variety of flight certifications. The Yuma County Airport Authority leases land and hangar space to the following agencies: Jacobs Engineering (NASA), US Customs & Border Protection Air & Marine, Million Air Yuma, Big Adventure Hangars and Air Methods and provides aviation support to many international allied nations including the British Royal Air Force, and the Belgian Air Force. YCAA has an active general aviation community that lease T-Hangars and Shades, and also leases facilities within the Airport's Passenger Terminal to U.S. Customs, the FAA, American Airlines, four car rental agencies and a restaurant.

Yuma International Airport successfully orchestrated a \$10M fast tracked design/lease/construction project for the US Customs and Border Protection's Office of Air and Marine within the DCC and is prepared to do the same for your company.



*Northwest Aerial View of the Defense Contractor Complex*

# RUNWAYS AND ACCESS TO THE DEFENSE CONTRACTOR COMPLEX

Yuma International Airport features four runways: Runway 3L/21R is a concrete runway measuring 13,300'x200', Runway 3R/21L is asphalt and concrete measuring 9,239'x150', Runway 8/26 is asphalt and concrete measuring 6,146'x150', and Runway 17/35 is asphalt and concrete measuring 5,710'x150'. The runways are maintained by MCAS Yuma.



Access to the Defense Contractor Complex from Runway 3L/21R is achieved by either Taxiway H1 (concrete) or Taxiway F1 (asphalt), both of which are rated for aircraft up to 980,000 lbs. The concrete apron adjacent to the Joe Foss Hangar is rated for aircraft up to 980,000 lbs, and the concrete apron adjacent to the Amelia Earhart Hangar is rated at approximately 250,000 lbs. All infrastructure is newly constructed or recently rehabilitated.



Northwest Aerial View of the Defense Contractor Complex

# JOE FOSS HANGAR



The 36,646 SF Joe Foss Hangar was constructed according to OSHA requirements in 2013 and is free of hazardous materials. It is a pre-engineered metal building, including the walls and roof structure with vinyl backed insulation. The hangar floor is 10" thick concrete rated at 4,000 PSI, #5 re-bar at 12" on center and supports aircraft up to 90,000 lbs.

The hangar bays within the Joe Foss Hangar have an AFFF fire protection system and are evaporative cooled. The offices and common areas are air conditioned. An overhead crane system can be designed and installed in the hangar bay if it is a requirement.

The Joe Foss Hangar was constructed with an underground non-combustible steel drain system in the hangar floor, with trench drains to capture spilled oils and fuel. The underground plumbing system then flows to a sand oil separator to eliminate all oils and fuel from entering into the City's waste system.

The Joe Foss Hangar is outfitted with a gigabit local area network, a megabit internet connection, hundreds of permanent data jacks and wireless channel through the Cisco infrastructure and configured with WPA2 encryption. The router/firewall can be configured for our client's needs. The internet connection is 5 Mbps down and 5 Mbps upload speeds over our fiber optic infrastructure. The bandwidth can be increased, for a nominal fee, up to 100 Mbs down-load and upload. This facility also includes telephones with long distance, and network printers with copy/scan and fax capabilities.

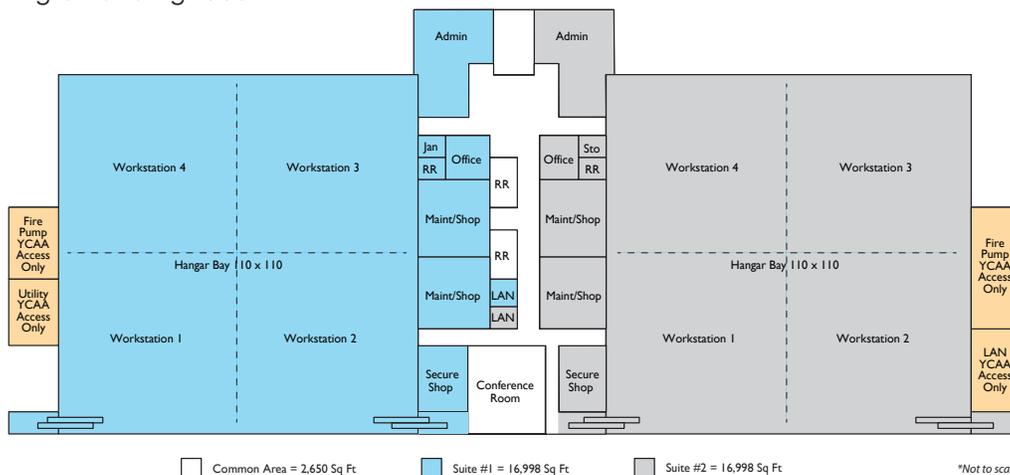
Airport tenants will enjoy sufficient parking spaces on-site. Parking spaces are available free of charge and accessible twenty-four (24) hours a day, seven (7) days a week. There is ample land available to develop additional parking as required.

YCAA's experience is that clients appreciate turn-key facilities. That is why the Joe Foss Hangar comes completely furnished, includes basis office equipment, AV equipment, fiber-optic data, telecommunications, building maintenance, custodial services, trash and pest control services without additional cost. Lease rates are negotiable based upon lease term. Electrical services are separately metered and available from Arizona Public Service.

# JOE FOSS HANGAR CONTINUED

This turn-key, fully furnished hangar features:

- 36,646 SF rentable space
- Two 110'x110' hangar bays - 11,405 SF actual
- (4) workstations in each hangar bay with pneumatic air, 110/220v, 60 amp, 3 phase, data & phone. Suite 2 hangar bay includes 100 amp, 3 phase.
- 3,728 SF of separate office and shop space
- 7,126 SF of separate storage mezzanines
- Hangar door height of 19' 7 1/2" and hangar door width clearance of 98'4"
- Hangar floor supports aircraft up to 90,000-lbs
- Office and restrooms
- Fiber-optic broadband internet with Enterprise Cisco/Meraki wireless access points with coverage throughout the facility and on the ramp/apron.
- 5 Mb data up and down per suite, or 10 Mb total for the entire facility, additional data is available for a nominal fee.
- 192, 1Gb data ports through Cisco Catalyst switches per suite, every point can be on the same network or configured for multiple/different networks
- Private parking lot
- Hazardous materials and trash disposal
- Foreign Trade Zone # 219
- (2) taxiway entries with direct access to runway 3L/21R (13,300')
- 24 hours per day/ 365 days a year access
- Controlled access - easy on/off airport
- Aprons and taxiways rated for aircraft of any size
- Hangar doors monitored with photoelectric sensors that when armed, sounds instant alarm and strobe light if triggered
- GPU Light plant
- Riding industrial floor scrubber
- Fully functional engine run area, complete with a blast shield and sound deflector
- Mil-Spec secured perimeter and remote access CCTV on each corner of the facility
- No parking or landing fees



# AMELIA EARHART HANGAR



The Amelia Earhart Hangar's exterior walls are constructed out of insulated butler metal building panels. The roof section is built out of standard non insulated panels with 8" vinyl face insulation at the underside of the roof panels to create an insulated building envelope. The interior walls were constructed out of metal studs (ranging from 4" to 6"), sound batt insulation, and 5/8" drywall. The Amelia Earhart's office portion and bathrooms are heated/cooled by split heat pump system and the hangar portion has two large 14,800 CFM exhaust fans.

The Amelia Earhart's fire protection system is foam system that meets all the NFPA codes requirements for an aircraft storage hangar, which includes a Viking fire pump and jockey pump, foam storage tanks, hose stations, and a complete control system. An overhead crane system can be designed and installed in the hangar bay if it is a requirement.

The Amelia Earhart Hangar was constructed with an underground non-combustible steel drain system at the hangar floor, with trench drains to capture spilled oils and fuel. The underground plumbing system will then flow to a sand oil separator to eliminate all oils and fuel from entering into the City's waste system.

The hangar is outfitted with a gigabit local area network, a megabit internet connection, several permanent data jacks and wireless channel through the Cisco infrastructure and configured with WPA2 encryption. The router/firewall can be configured for our client's needs. The internet connection is 1 Mbps down and 1 Mbps upload speeds over our fiber optic infrastructure.

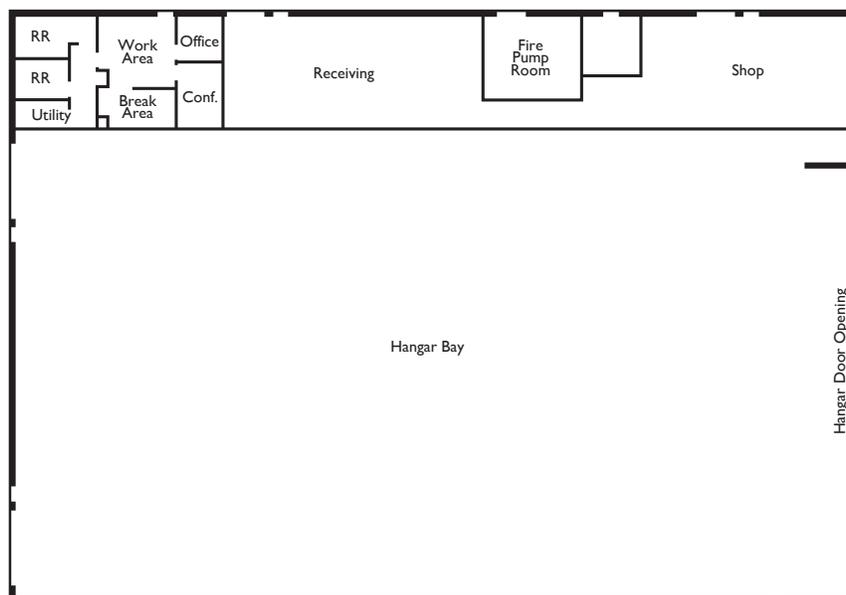
Tenants will enjoy sufficient parking spaces on-site. Parking spaces are available free of charge and accessible twenty-four (24) hours a day, seven (7) days a week. There is ample land available to develop additional parking as required.

Lease rates are negotiable based upon lease term. Electrical services are separately metered and available from Arizona Public Service.

## AMELIA EARHART HANGAR CONTINUED

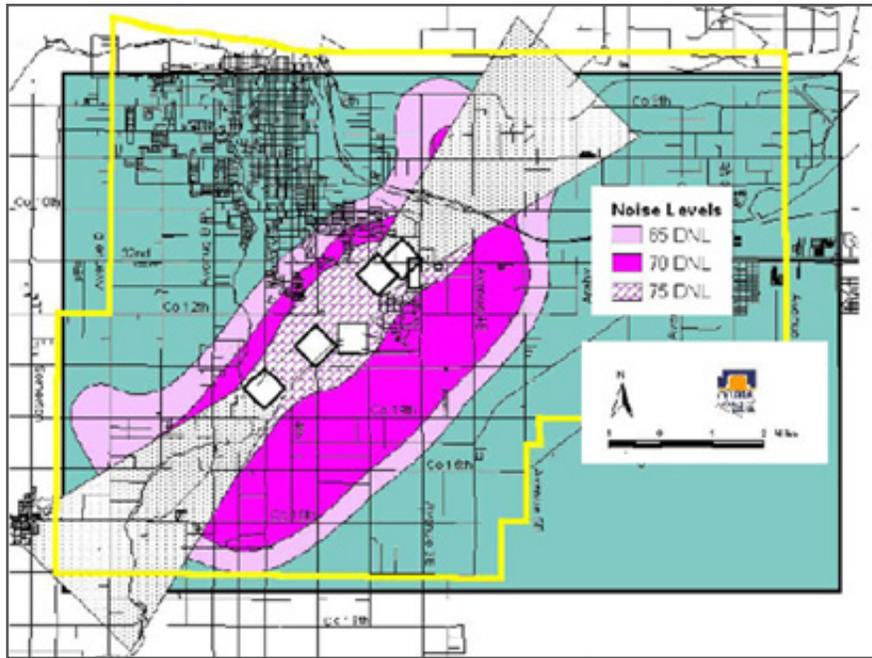
This 22,500 SF facility features the following accommodations:

- 100' x 180' hangar bay with a hangar door height of 31' and hangar door width clearance of 79'2"
- The hangar bay is equipped with 110 and 240 volt electrical connects, data and phone
- 4,500 SF of separate office and shop space
- Office and restrooms with full maintenance/custodial services
- (2) taxiway entries with direct access to runway 3L/21R (13,300')
- Aprons and taxiways rated for multiple aircraft up to 250,000 lbs
- Fiber-optic broadband internet
- Private parking lot
- Hazardous materials and trash disposal
- Foreign Trade Zone # 219
- 24 hours per day/ 365 days a year access
- Controlled access - easy on/off airport
- Fully functional engine run area, complete with a blast shield and sound deflector
- Mil-Spec secured perimeter
- No parking or landing fees



# AIRCRAFT RUN-UP/SOUND DEFLECTION

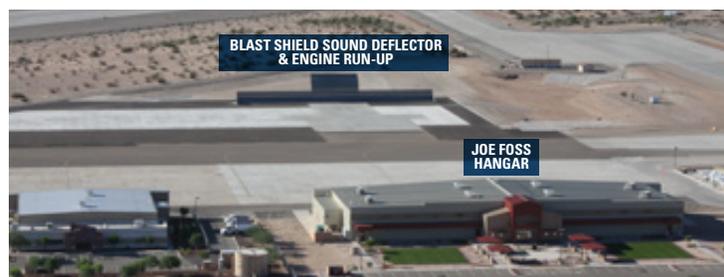
The Defense Contractor Complex is located within the 75 DNL noise contour and was evaluated prior to the arrival of MCAS Yuma's fleet of F-35 Joint Strike Fighters in 2012.



The DCC contains a fully functional engine run up area complete with a blast shield and sound deflector, adjacent to the Joe Foss Hangar. Aircraft run-up can be performed at three existing locations within the Defense Contractor Complex.



*Aerial view depicting facilities blast shield sound deflector and engine run-up areas*

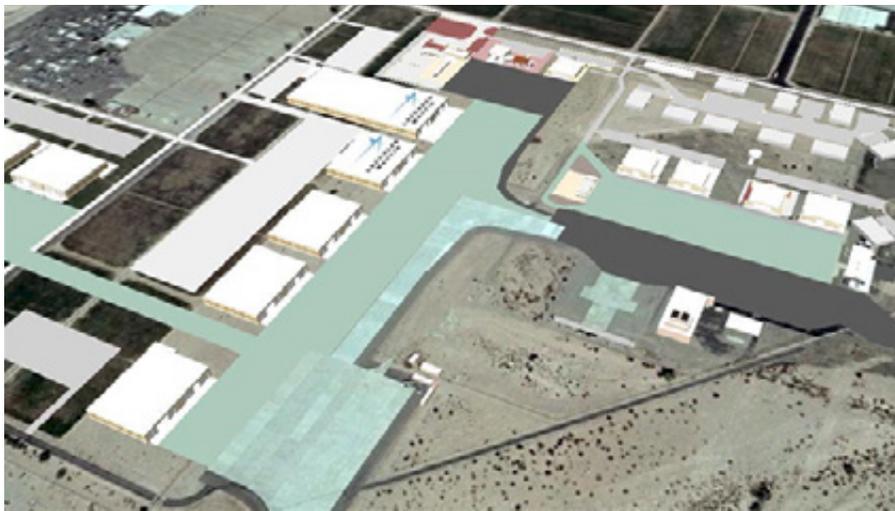


*Blast shield sound deflector located adjacent the Joe Foss Hangar*

## LAND AVAILABLE FOR DEVELOPMENT



Existing facilities within the Defense Contractor Complex include the recently constructed 39,500 SF Joe Foss Hangar, and 22,500 SF Amelia Earhart Hangar. With over 100 acres of shovel-ready land available, the Defense Contractor Complex can accommodate a variety of aircraft paint facilities, hush house, manufacturing/assembly or warehouse space to meet your company's development requirements. The YCAA is able to invest in facilities required for your company's program, or participate with other third party investors. An added feature of the DCC's location is the ability for clients to invest in its own facilities within the secured fence line of a DoD airfield.



*Aerial view of future build-outs*



## PERIMETER SECURITY & ACCESS CONTROL

MCAS Yuma and Yuma County Airport Authority (YCAA) together maintain a single perimeter fence around the entire Airport Operating Area (AOA). The YCAA portion of the perimeter fence meets the same security standards as the MCAS Yuma portion of the perimeter fence with 8' tall chain link and 3 strands of barbed wire on the top.

The Airport Operations department provides all security access into the Airport Operations Area. YCAA uses an industry standard proximity card including Photo Identification. All airport gates are access controlled. Each card reader has a resident database, continually updated via the Airport's fiber-optic backbone that provides continued access in the event of a power failure.



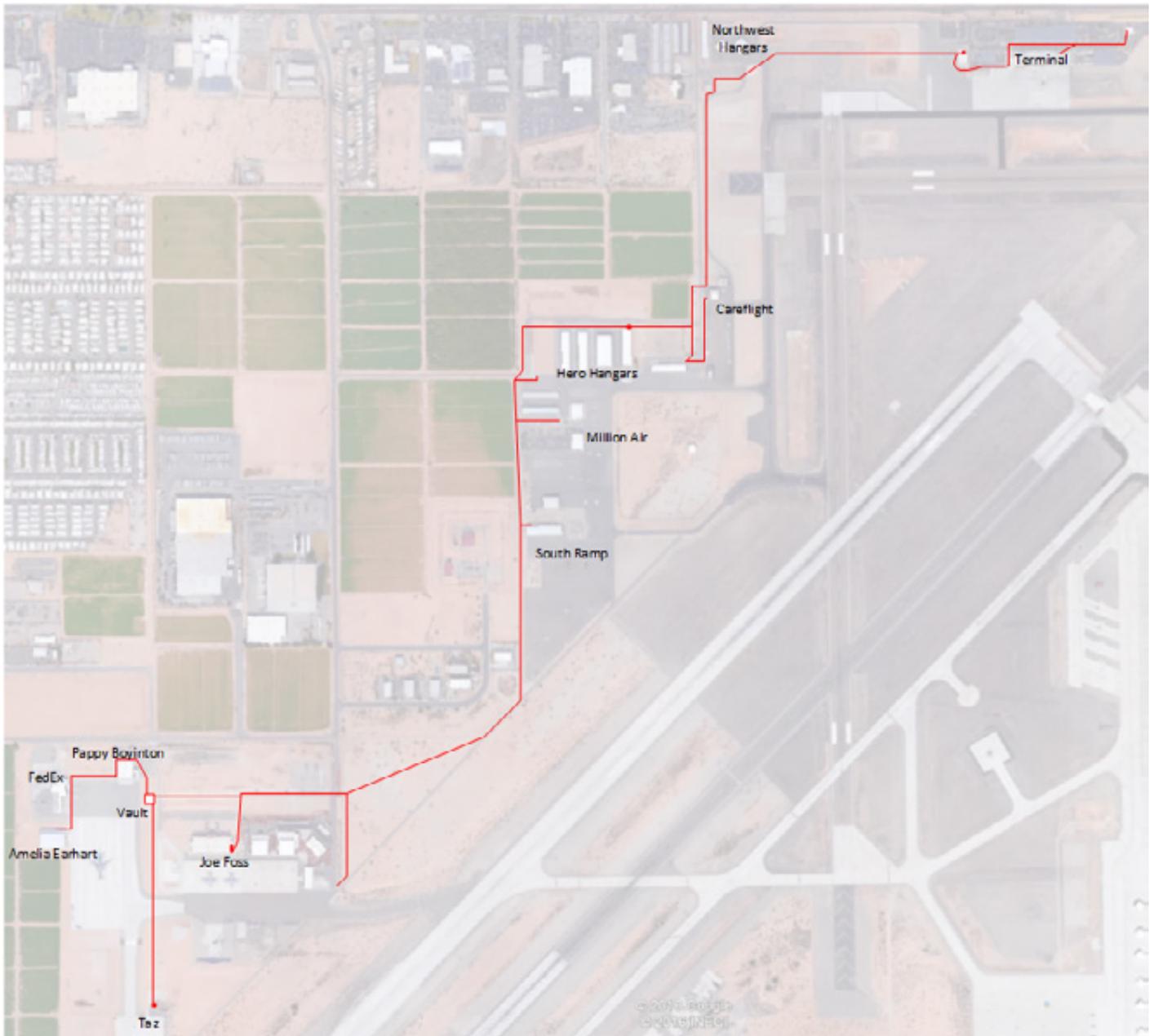
*Access controlled gates and turnstiles at Yuma International Airport*

YCAA's security also includes a military specification CCTV camera system around the airport's perimeter to include live video surveillance cameras, monitored access control and video analytics on a software platform in line with and maintained by the Department of the Navy. This additional security is based on 'rule programming' which can be customized for rules unique to the needs of the airport or a specific area on the airfield.

YCAA's security infrastructure meets or exceeds the Department of the Navy and Department of Defense standards. We incorporate FIPS 140.2 encryption on our surveillance, access control and video analytic networks.

# FIBER-OPTIC INFRASTRUCTURE

Yuma International Airport's fiber-optic infrastructure supports a 1 Gb (up to 10Gb) fiber ring network with Public IP addresses and runs directly from the facilities to a secure data center and then directly to the airport's Uplink Provider's 'head end', with a dedicated connection. The airport uses two Internet Service Providers (ISPs) for redundant connections and data failover. The fiber infrastructure is part of a redundant power solution with 'fail safes' built in allowing the YCAA to provide telemetry, voice, telephone, data and video transport.



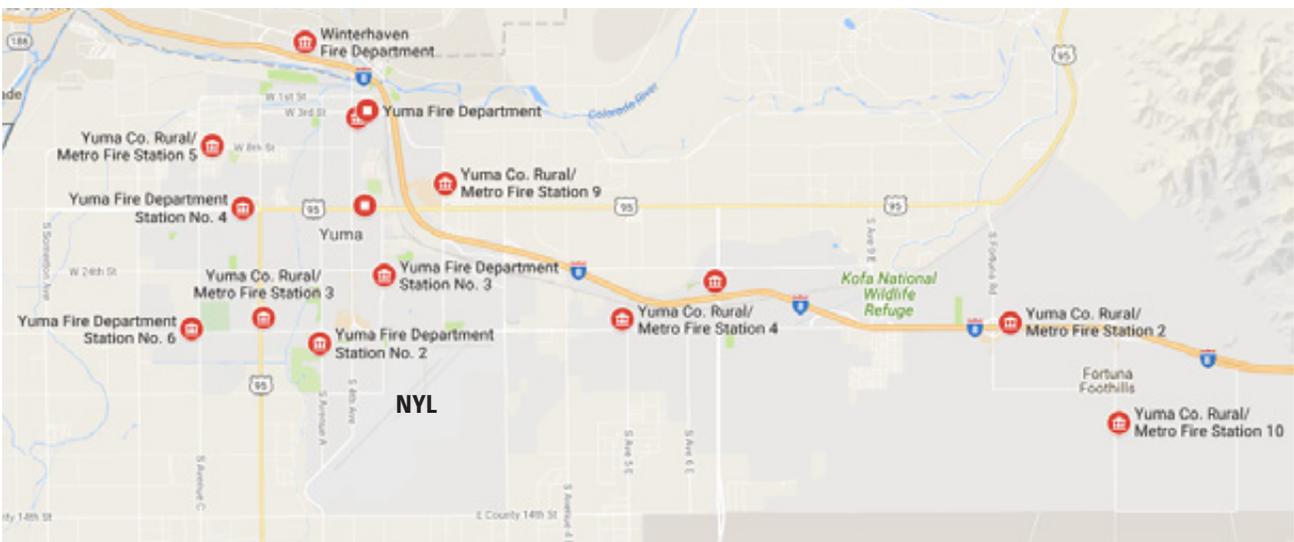
*Fiber-optic infrastructure at Yuma International Airport*

# FLIGHT LINE SUPPORT/FIRE PROTECTION

MCAS Yuma provides all ARFF facilities for the Airport to include emergency response for aviation incidents. During normal hours of operation they maintain a full complement of ARFF vehicles, providing ARFF Index E capabilities during tower operating hours and ARFF Index B capabilities when the tower is closed. This includes having two ARFF vehicles manned and parked in “Hot Spots” located at the airfield mid-point for at least two runways.



The Defense Contractor Complex is located less than one mile from City of Yuma’s Fire Department Station #2, and two miles from Yuma Regional Medical Center. Air Methods provides emergency evacuation via helicopter and is based at Yuma International Airport.

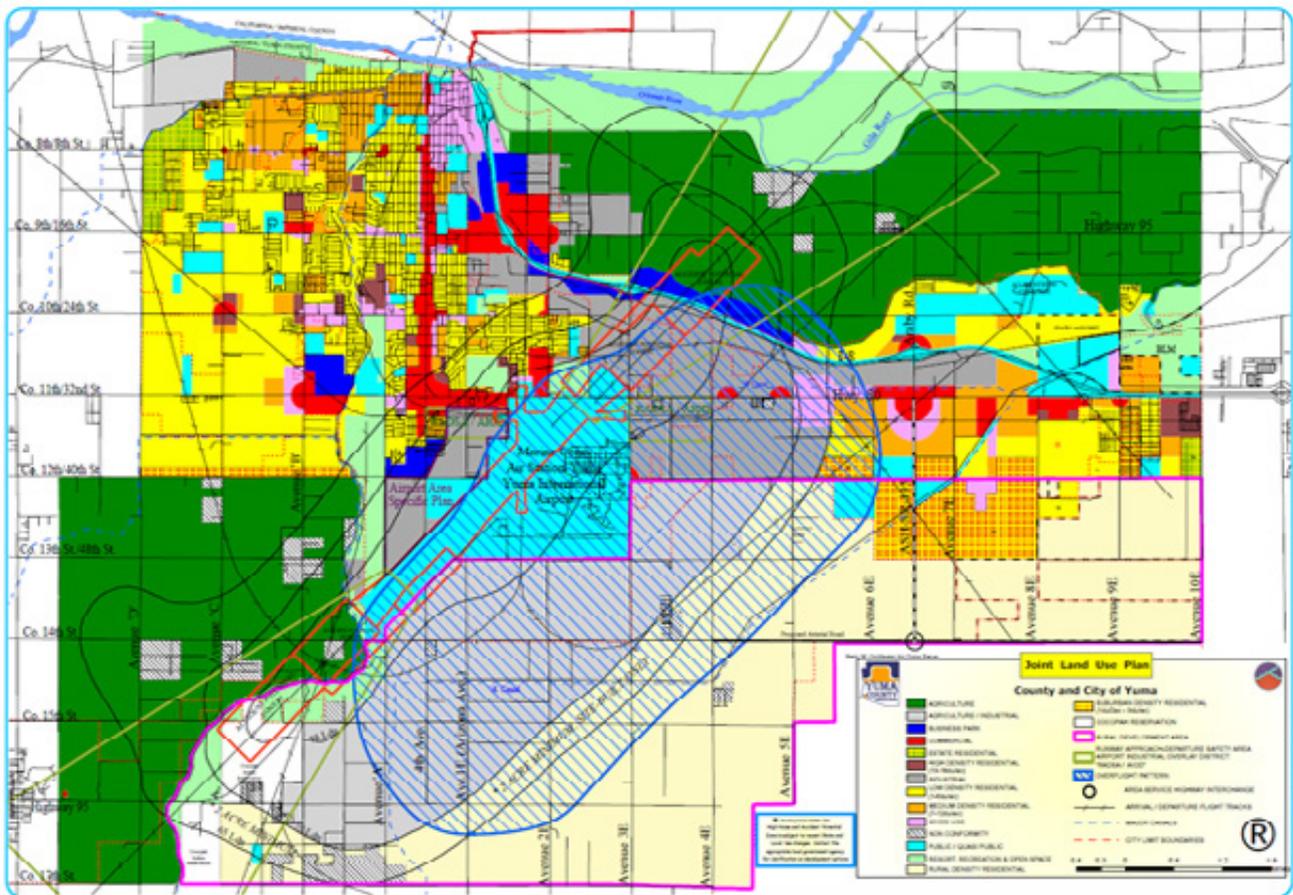


 Fire Stations near Yuma International Airport

# ENVIRONMENTAL & ZONING

The Defense Contractor Complex has been approved and classified as a Categorical Exclusion for projects by the Federal Aviation Administration (FAA). The City of Yuma is constituted as a non-attainment area for particulate matter (PM-10), which is particulate matter less than 10 micrometers in diameter (PM-10) or 150 micrograms per cubic meter. The County is currently in discussion with Arizona Department of Environmental Quality to lift the PM-10 designation. 3-year testing has been completed to justify removing the region off the non-attainment list. A decision is pending.

The Defense Contractor Complex is zoned Industrial/Airport Area Specific Plan according to the City of Yuma's Joint Land Use Plan. Development of aviation/aerospace related facilities are permitted according to this Airport Area Specific Plan. The YCAA has a close relationship with the City of Yuma and much of the ground work has already gone into the planning process for the Defense Contractor Complex, such as arranging Fast Tracking with the City of Yuma Planning Department and the Fire Marshal.



Joint Land Use Plan

## CONTROL TOWER

The Air Traffic Control Tower at Yuma International Airport is owned and operated by the Marine Corps Air Station Yuma. It was constructed in 2006 and is in excellent condition. It is operated by Active Duty Marines and civilian GS 2152s. Hours of operation: 0700 to 2230 local or T, Monday thru Sunday. When the Tower is not open the airport operates as an Uncontrolled Airport and pilots must monitor CTAF procedures on Frequency 119.3. The YCAA will install a 100' Compass Rose near Taxiway Z-3 in the near future.



*High performance clients at Yuma International Airport*

# AIRSPACE

The Defense Contractor Complex (DCC) is within the Class D airspace for MCAS Yuma/ Yuma International Airport (NYL). The Class D airspace is under the Dome MOA that starts at 5000', Field Elevation is 213'. The highest obstacle is 1.6 miles East of the DCC and is a communications tower array on the West side of Marine Corps Air Station at 399'. The Control Tower at 352' is 3300' NW of the DCC. There is a group of antennas 3 miles N of the DCC at 283'. There is a small hill with antennas 1.9 miles NE of the DCC. The Mexico border is 8.4 miles to the West and 14.6 miles to the South. The Class E airspace is surrounded by the following Restricted Areas:

R2301W to the East  
R2311 to the Northeast  
R2307 to the Northeast (and the able East MOA)  
R2306A to the Northeast  
R2507S/N to the Northwest  
R2512 to the Northwest

NAVAIDs available are Bard VORTAC (HA 116.8, BZA CH 115) 6.7nm NE of the airfield, TACAN (CH 84), ILS, PAR, and ASR.





# YUMA INTERNATIONAL AIRPORT REAL ESTATE FEES/LEASE TERMS

Yuma International Airport is managed and operated by the Yuma County Airport Authority, Inc. (YCAA). Under Arizona law, an Airport Authority is an independent public agency and a non-profit organization. This provides amazing flexibility for clients interested in operating at Yuma International Airport. The YCAA offers fair and competitive land lease rental rates that are dependent upon the size of the leased property.

## Yuma Airport Authority, Inc. Leasing Rates

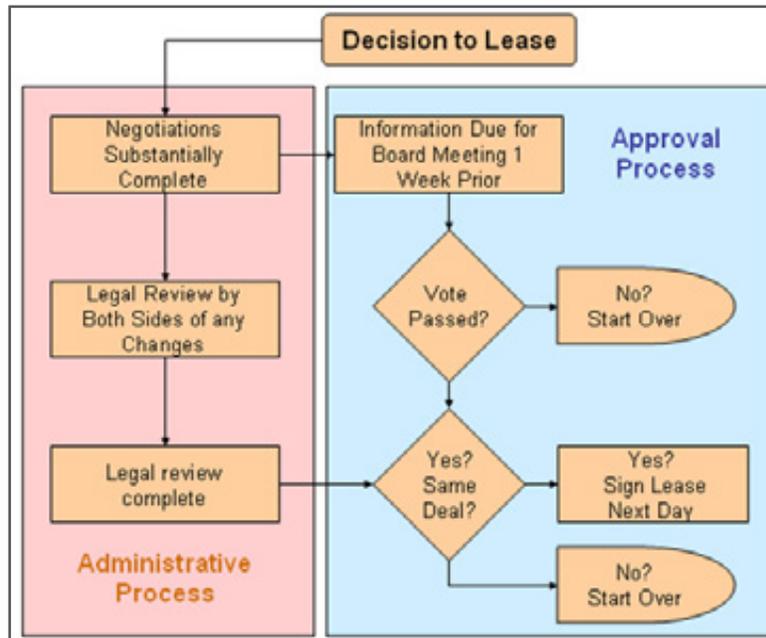
3%	2017	2018	2019	2020	2021	2022	2023	2024	2025
2 ACRES OR LESS	\$0.48	\$0.49	\$0.51	\$0.52	\$0.54	\$0.56	\$0.57	\$0.59	\$0.61
3 ACRES	\$0.46	\$0.47	\$0.49	\$0.50	\$0.52	\$0.53	\$0.55	\$0.57	\$0.58
4 ACRES	\$0.44	\$0.45	\$0.47	\$0.48	\$0.50	\$0.51	\$0.53	\$0.54	\$0.56
5 ACRES	\$0.42	\$0.43	\$0.45	\$0.46	\$0.47	\$0.49	\$0.50	\$0.52	\$0.53
6 ACRES	\$0.40	\$0.41	\$0.42	\$0.44	\$0.45	\$0.46	\$0.48	\$0.49	\$0.51
7 ACRES	\$0.38	\$0.39	\$0.40	\$0.42	\$0.43	\$0.44	\$0.45	\$0.47	\$0.48
8 ACRES	\$0.36	\$0.37	\$0.38	\$0.39	\$0.41	\$0.42	\$0.43	\$0.44	\$0.46
9 ACRES	\$0.35	\$0.36	\$0.37	\$0.38	\$0.39	\$0.41	\$0.42	\$0.43	\$0.44
10 ACRES	\$0.33	\$0.34	\$0.35	\$0.36	\$0.37	\$0.38	\$0.39	\$0.41	\$0.42
11 ACRES	\$0.31	\$0.32	\$0.33	\$0.34	\$0.35	\$0.36	\$0.37	\$0.38	\$0.39
12 ACRES	\$0.29	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34	\$0.35	\$0.36	\$0.37
13 ACRES	\$0.27	\$0.28	\$0.29	\$0.30	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34
14 ACRES	\$0.27	\$0.28	\$0.29	\$0.30	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34
15-20 ACRES	\$0.27	\$0.28	\$0.29	\$0.30	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34
20-40 ACRES	\$0.24	\$0.25	\$0.25	\$0.26	\$0.27	\$0.28	\$0.29	\$0.30	\$0.30
40-80 ACRES	\$0.19	\$0.20	\$0.20	\$0.21	\$0.21	\$0.22	\$0.23	\$0.23	\$0.24

*\*One acre is 43,560 Sq.Ft.*

The YCAA offers a variety of lease terms to clients interested in operating at Yuma International Airport. In order to account for a return on investment, new facility construction would require a long term commitment. YCAA is able to provide lease terms up to 40 years depending on the level of investment.

## AIRPORT LEASE PROCESS & TIMING

The time it takes to complete the process could range from two to four weeks, depending on the calendar with respect to the airport's monthly Board Meetings. Once an agreement on the main business points for your company's project is reached, the draft lease goes into a "dual track" review. This means the Airport's staff prepares the "Standard Lease Document," identifying the essential elements of the lease and as many particulars as possible and then submits it to the Board of Directors for review.



*Lease Process/Timing*

As long as the draft lease is completed at least one week prior to the next scheduled board meeting, the process can move very quickly. The Directors will review the draft lease and vote on it at the Board Meeting. The "Legal Action" of the Board will authorize the signature of the YCAA President, "contingent upon final review by Airport Staff and legal counsel."

Simultaneously with the Board's review, the draft lease will be sent to your company for review by your legal staff and the Airport's general counsel. Once the final legal points are completed to every parties satisfaction, the Airport's staff will review the document to ensure it is essentially the same deal that was presented to the Board. If so, the YCAA President normally signs within 24 hours. If the attorney's have significantly changed the agreement, it is re-scheduled for a second review by the Board. To date, the airport has not had to re-schedule a lease for a second vote.

The bottom line is that your company could move into their newly completed Aviation Center almost as soon as you are ready.

# YUMA COMPETES!

Arizona has demonstrated an enduring pro-business mentality – a long tradition that transcends politics and trends. The state combines a minimalist regulatory approach with legislative consistency and predictability with respect to business. In fact, for twelve consecutive years, Arizona has reduced taxes or passed legislation favorable to business. In early 2011 Governor Jan Brewer signed into law HB2001—The Arizona Competitiveness Package. This legislation marks a new level of Arizona commitment; making it easier for existing Arizona companies to be more prosperous and it establishes Arizona as one of the most desirable places for expanding companies to do business. Arizona is helping you compete. We invite you to dialogue with our team to discover how these incentives, and others can be put to work for you!

## LOCAL INCENTIVES

### County and City of Yuma Job Creation Fund

The City and County of Yuma has committed to ensuring that VJS receives expedited permitting along with permit and fee waivers for the entirety of the project. Additionally, the public entities will jointly provide direct financial support for infrastructure improvements and facility development based upon job creation and wage levels. Yuma is primed to support the VJS project and make the transition into our market seamless as well as cost effective for the life of your project.

### New Market Tax Credits

Below market interest loans guaranteed by federal government for the purpose of stimulating development in rural communities. Companies utilizing New Market Tax Credits pay on the interest only of the loan for seven years. After the 7th year, the loan is forgiven and the company is awarded the principal and entire equity of the loan. That equates to a \$5,250,000 interest only loan that would be forgiven at the end of the 7th year.

### Yuma's Workforce Training Grant

Yuma's Workforce Board offers programs that cover the entire costs of employee training, including teaching, materials, equipment and other expenses. VJS will also be reimbursed for 50% of employee salaries paid during training for up to 6 months.

### Yuma's—Foreign Trade Zone #219

Arizona offers an 80% reduction in state real and personal property taxes by operating in a federally qualified Foreign Trade Zone. Yuma County is one of the few jurisdictions within the Nation that offers FTZ property tax reductions for the life of the project.

# STATE INCENTIVES

## **Arizona's \$25 Million Deal Closing Fund**

Arizona has taken a progressive position by offering attraction funds to companies meeting performance measures that benefit both the company and the citizens of Arizona. Utilization of this resource will generate investment in business projects that stimulate and promote industries providing high-wage and stable jobs. In order to assure a return on investment to the state, performance safeguards are a requirement of these funds.

## **Income Tax Credits—\$9,000 for Each Qualifying New Job**

The Quality Jobs Tax Credit replaces Arizona's expiring Enterprise Zone Program. It provides per-employee tax credits of \$3,000 per year for up to three years. Credits may be carried forward for five years. Eligibility qualifications are different from rural and metro areas and focus on capital investment and net new job creation (5 new jobs – rural/25 new jobs – metro).

## **30% Reduction in Arizona's Corporate Income Tax Rate**

Corporate income tax rates in Arizona will be decreasing from 6.97% down to 4.9% from 2014 to 2017. This new 30% lower rate makes Arizona's rate one of the five lowest in the country.

## **\$1.5 Million in Reimbursable Grants to Train Employees**

Arizona provides reimbursable grants to employers that implement job-specific training plans for new jobs or for training plans that increase the skill level of current employees. Award amounts range from \$2,000 to \$8,000 per position depending upon company size and location.

## **100% Electable Sales Factor for Multi-State Corporations**

New legislation increases the electable sales factor for multi-state corporations from 80% to 100% between FY2014 and FY2017. This provides businesses with the opportunity to reduce their tax burden.

## **Research and Development Tax Credit**

The Arizona Competitiveness Package provides increased tax credits on qualified R&D expenditures — credits will now range from 25% to 34%. R&D expenditures must be made in cooperation with an Arizona university. Tax credits are based upon R&D increases over prior years.

## **Lower Commercial Property Assessment Ratio—just 18%**

The Arizona commercial property assessment ratio is being reduced by 10% down to 18% by 2017. This continues a 10-year trend of reducing property taxes in Arizona.

## **Sales Tax Exemptions on Manufacturing Equipment**

Companies located within Arizona that purchase their industrial equipment from an in-state vendor qualify for sales tax exemption on the purchase.



# OPPORTUNITY AWAITS



## FOR MORE INFORMATION CONTACT:

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