



Presented By

Axel Adler - (949) 514-9410
 axel.adler@centadv.com
 DRE #02194678





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Schedule a call here

Meet Your Agent: The OZ Expert - **AXEL ADLER**

Axel has guided over \$200 million in capital gains...to defer over \$40 million in taxes while generating an additional \$5.5 million in cash flow.

With a multicultural upbringing spanning London, Hong Kong, and Switzerland, Axel brings a global perspective to the real estate industry. This diverse background allows him to connect effortlessly with individuals from all walks of life. His experiences across Europe, Asia, and the United States have provided him with an intricate understanding of real estate's complexities, positioning him as a go to expert in an evolving landscape.

Axel's niche expertise is firmly rooted in the Opportunity Zones program, which emerged from the 2017 Tax Cuts and Jobs Act. In just three years, Axel has become a recognized authority in the Opportunity Zones space. His involvement in top tier OZ conferences, including serving on panels in Washington, D.C., and attending pitch days for investors, has solidified his reputation as a leader and pioneer in the country. As a respected member of the OZ Insiders, Axel continually shapes the conversation around Opportunity Zones, providing cutting-edge insights and strategies for his clients. Leveraging a proprietary strategy, Axel has guided over \$200 million in capital gains into OZ properties, enabling his clients to defer \$40 million in taxes while generating an additional \$5.5 million in cash flow. His nuanced understanding of this transformative policy initiative allows him to unlock significant value for investors.

Prior to his real estate career, Axel's competitive nature was forged on the soccer field, where he played professionally in Hong Kong and competed in NCAA Division 1 stadiums in the U.S. These experiences instilled in him the discipline, drive, and perseverance that he now channels into his work. Axel's dedication to his clients is mirrored by his personal commitment to giving back, actively volunteering with organizations such as the American Red Cross, Habitat for Humanity, and an NGO in the Maldives.

Read my article on



Video



Video



Client **Testimonials**



I'm tough and Axel, you overcame that. **You earned my trust**, and I'm a lawyer, that doesn't come easy.

Barnet Resnick

OZ Investment: \$27 Million



I talked to 5 law firms that advertised they were specialists in Opportunity Zones, and none of them had a game plan. But when I talked to you, **the game plan was so clear** and powerfully explained. There was joy in finding out how to save money

Tyler Kirchoff

OZ Investment: \$3 Million



Anytime I had a question or a concern, **you were right there** to grab the ball and get the answers. You took care of talking with and coordinating between all of these people.

Penny Darst

OZ Investment: \$5 Million



I had the chance to not only make a **smart investment** decision, but I could also use my business sale to make a positive impact. While those two things were very important to me, the fact that I was able to receive cash flow vitally immediately made it a no-brainer.

Steve Hoekstra

OZ Investment: \$35 Million



This strategy is a **1031 on steroids**. Plus, you basically get to die twice.

Charlie Walden

OZ Investment: \$19 Million

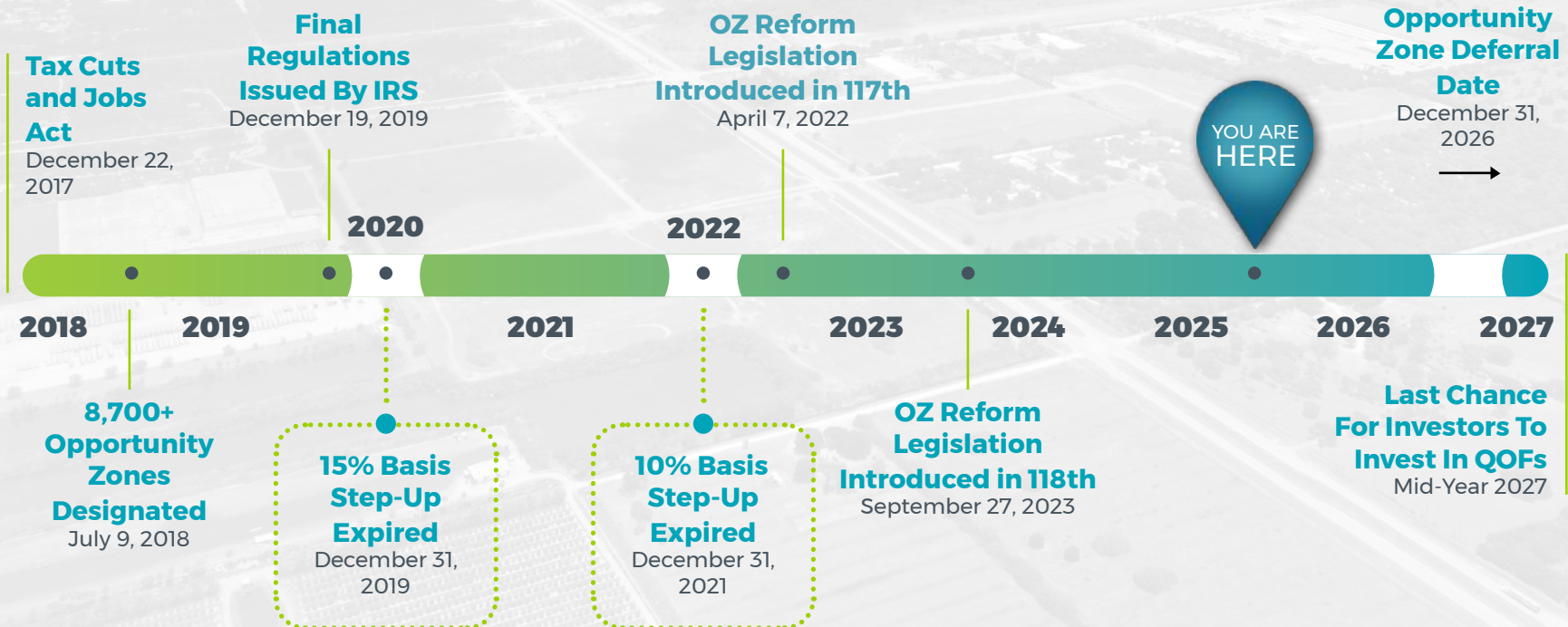


Opportunity Zone **Timeline**

Investors have **180 days after the capital gains is generated** to place the gain into a QOF and purchase a property. The investors can decide to start the clock:

- 1 The day the capital gains are realized**
Example:
February 26th, 2025 - August 15th, 2025
- 2 The last day of the taxable year**
Example:
December 31st, 2025 - June 29th, 2026
- 3 If the gain is generated on a Schedule K-1, the investor can elect March 15th of the following year.**
Example:
March 15th, 2026 - September 11th, 2026

Note: The Capital Gains can come from anywhere: Sale of stocks, bonds, real estate, business, cryptocurrency, art...



What are opportunity zones & **What are the benefits?**

They are the greatest tax incentive ever created

Benefit 1

Initial Capital Gains Tax Deferral until **December 31, 2026.**

(Reduction/
Elimination
with Golden OZ
Strategy)

Benefit 2

Capital Gains Tax Elimination after the minimum **10 year hold period.**

Benefit 3

No Depreciation Recapture after the minimum 10 year hold period.

OZ 2.0

Opportunity Zones are now a **PERMANENT** element of the Internal Revenue Code!

as of July 2025



**ONE BIG
BEAUTIFUL
BILL ACT**

What this means for Investors:

Change 1

100% Bonus
Depreciation
Reinstated.

Change 2

All OZ
investments
made after
**December 31,
2026** qualify for
a **rolling five-
year tax
deferral.**

Change 3

Investors
receive 10%
basis step up
after **five
years.**

Change 4

Zones are
redesignated
every ten years
by governors,
starting **July 1,
2026.**

*New zones go into
effect January 1, 2027.*

Additional Reporting Requirements are Pending IRS Guidance.

OZ Syndication Or **Golden OZ Strategy**

	GOLDEN OZ STRATEGY	OZ SYNDICATION
Authority	You keep control over the entire process.	You have no control other than picking the Fund.
Diversification	Create a portfolio of high-quality properties.	Tied to one project.
Fees	You keep your profits.	Acquisition fees, management fees, disposition fees.
Liquidity	It's ALWAYS your call.	You don't control when you can sell your interest.
Location	Purchase properties wherever you want.	Tied to one location.
Return	Immediate cash flow.	Delayed cash flow.
Due Dilligence	Trust your People: Attorney, Accountant, Wealth Manager, etc.	Trust their people
Low Entry Cost	You are investing by yourself.	You are investing in the same fund people can buy with \$20,000
Professional Mgmt	Very little management since Corporate Net Leased Investments take care of themselves	A lot of investors required professional management
OZ Benefits	Ability to use maximizing OZ benefits: Depreciation	Depends on the project.

Golden **Opportunity Zone Strategy**



IRS Final Regulations: Investing in Qualified Opportunity Funds (pg. 177, 237, 240)
<https://www.irs.gov/pub/irs-drop/td-9889.pdf>



2024 Closing Map

Identify a designated Opportunity Zone [here](#).



Case Study **High Population Growth - Universities**

LOCATION

BRYAN, TEXAS

TENANT

STARBUCKS W/ DRIVE THRU



PURCHASE PRICE

\$2,339,130

CAP RATE

5.75%

NET OPERATING INCOME

\$134,500

LEASE TYPE

NN

LEASE TERM

10 YEARS

HIGHLIGHTS:

- Texas A&M University (4 miles): Enrollment of over 74,000 students.
- Blinn Junior College (2 miles): Enrollment of over 17,000 students.
- Number 8 fastest-growing college town in the country: Population of 130,834 (5-mile radius) and doubled since 2000.



Bryan, Texas Starbucks Exit Strategy

Purchase Price	\$2,339,130
Cash For Down Payment	\$1,052,609
Yearly Cash Flow	\$134,500
Monthly Cash Flow	\$11,208
Property Cap Rate	5.75%

Down Payment
45%
Interest Rate
6.5%

10 years of loan payments (6.5% Int)	\$836,239
10 years of Depreciation	\$1,403,478
10 years of Cash Flow	\$1,412,250

10 Year Hold Period	Rent
2024	\$134,500
2025	\$134,500
2026	\$134,500
2027	\$134,500
2028	\$134,500
2029	\$147,950
2030	\$147,950
2031	\$147,950
2032	\$147,950
2033	\$147,950
TOTAL	\$1,412,250

10 years of After Tax Cash Flow	\$576,011
Principal Reduction	\$149,340

Appreciated Value (3% Yearly Appr.)	\$3,426,211
Fed Cap Gains 23.8%	\$0
State Cap Gains 13.3%	\$0
Depreciation Recapture	\$0

After Tax Cash Flow, Appreciation, Principal Reduction	\$1,812,432
Annualized Return	17.22%

EXIT STRATEGY	
Year 11 Rent	\$162,745
Exit Cap Rate	4.75%
Sale Price	\$3,426,211
Tax Free Gain	\$1,087,081

Bryan, Texas Starbucks Numbers

List Price	\$2,339,130
Equity	\$1,052,609
Current CAP	5.75%
10 Year CAP	6.32%
Year Built/Age	2024
Approx. Lot Size	30,927 SF
Approx. Gross RSF	2,200 SF
Cost per Net RSF	\$1,063.24

Current Debt		
Current Loan Amount	\$1,286,521	Monthly
Payment	\$8,132	Principal: \$1,198 Interest: \$6,969
DCR	1.38	
INCOME SUMMARY		10 Year Rent
Total Monthly	\$11,208	\$12,329
Depreciation & Basis Summary		
New Basis		\$1,871,304
New Annual Depreciation		\$654,956

	Current	Market
Net Operating Income	\$134,496	\$147,948
Loan Payments	\$97,580	\$97,580
Pre Tax Cash Flows:	\$36,916	\$50,368

After Tax & Depreciation Analysis		
Taxable Cashflow + Principal Reduction	\$51,296	\$64,748
Year 1 Depreciation	\$654,956	\$654,956
Taxes (Income Tax Free State)	\$0	\$0
After Tax Net Cash Flow	\$36,916	\$50,368
Principal Reduction	\$14,380	\$14,380

Detailed Rent Roll						
Unit/Tenant	SF	#	Rent	Total	Yr-10 Rent	Total
Starbucks	2,200	1	\$11,208.00	\$11,208.00	\$12,329.00	\$12,329.00

NN Lease	\$0
Administrative	\$0
Advertising	\$0
Business License	\$0
CAMs	\$0
Capital Improvements	\$0
City Power & Water	\$0
Earthquake Insurance	\$0
Electric	\$0
Elevator	\$0
Flood Insurance	\$0
Gas	\$0
Landscaping	\$0
Leasing Commissions	\$0
Legal	\$0
Miscellaneous	\$0
On-Site Management	\$0
Water & Trash	\$0
TOTAL	\$0

Case Study **Bonus Depreciation**

LOCATION

PHOENIX, ARIZONA

TENANT

7-ELEVEN W/DIESEL



PURCHASE PRICE

\$10,900,000

CAP RATE

5.23%

NET OPERATING INCOME

\$570,000

LEASE TYPE

NN

LEASE TERM

18 YEARS

HIGHLIGHTS:

- Last gas station before Phoenix Airport Rental Car Center
- Only 4 miles from Phoenix Sky Harbor Airport (52M passengers in 2024)
- Incredible traffic counts: I-17 (VPD +126,600), I-10 (VPD +211,000)
- Growing Population: 319,428 residents within a 5-mile radius)



Phoenix, Arizona **7-Eleven Exit Strategy**

Purchase Price	\$10,900,000
Cash For Down Payment	\$4,905,000
Yearly Cash Flow	\$570,000
Monthly Cash Flow	\$47,500
Property Cap Rate	5.23%

Down Payment	
	45%
Interest Rate	
	6.20%

10 years of loan payments (6.5% Int)	\$3,770,855
10 years of Depreciation	\$6,540,000
10 years of Cash Flow	5,700,000

10 Year Hold Period	Rent
2024	\$570,000
2025	\$570,000
2026	\$570,000
2027	\$570,000
2028	\$570,000
2029	\$570,000
2030	\$570,000
2031	\$570,000
2032	\$570,000
2033	\$570,000
TOTAL	\$5,700,000

10 years of After Tax Cash Flow	\$1,929,145
Principal Reduction	\$695,902.59
Appreciated Value (3% Yearly Appr.)	\$13,287,039
Federal Capital Gains 23.8%	\$0
State Capital Gains 13.3%	\$0
Depreciation Recapture	\$0
After Tax Cash Flow, Appreciation, Principal Reduction	\$5,012,087
Annualized Return	10.22%

EXIT STRATEGY	
Year 11 Rent	\$627,000
Exit Cap Rate	4.75%
Sale Price	\$13,200,000
Tax Free Gain	\$2,300,000

Phoenix, Arizona **7-Eleven Bonus Depreciation**

Capital Gain Taxes without OZ Acquisition	
Capital Gain	\$12,000,000
Federal Capital Gains Tax	\$2,856,000
State Capital Gains Tax	\$300,000
Total Capital Gains Tax	\$3,156,000

Bonus Depreciation	
100%	

State	Capital Gains Tax
Arizona	2.50%

Capital Gain Taxes 1st OZ Acquisition	
Capital Gain	\$12,000,000
Acquisition	\$10,900,000
Bonus Depreciation	\$8,720,000
2026 Taxable Gain	\$3,280,000

Capital Gain Taxes After 1st OZ Acquisition	
Capital Gain	\$3,280,000
Federal Capital Gains Tax	\$780,640
State Capital Gains Tax	\$82,000
Total Capital Gains Tax	\$862,640

Capital Gain Taxes 2nd OZ Acquisition	
Capital Gain	\$3,280,000
Acquisition	\$4,000,000
Bonus Depreciation	\$3,200,000
2026 Taxable Gain	\$80,000

Capital Gain Taxes After 2nd OZ Acquisition	
Capital Gain	\$80,000
Federal Capital Gains Tax	\$19,040
State Capital Gains Tax	\$2,000
Total Capital Gains Tax	\$21,040

Case Study **High Business Growth - Industrial Parks**

LOCATION

MCCARRAN, NEVADA

TENANT

CMC METALS



PURCHASE PRICE

\$8,370,000

CAP RATE

5.00%

NET OPERATING INCOME

\$420,000

LEASE TYPE

NN

LEASE TERM

10 YEARS

HIGHLIGHTS:

- CMC Metals is a Publicly Traded Company on the NYSE
- Located in the largest industrial park in the world (107,000 AC)
- The Tahoe-Reno Industrial Center is home to: Tesla, Switch, Google, Walmart, Panasonic, Blockchains LLC, etc.

