



American Revitalization Company

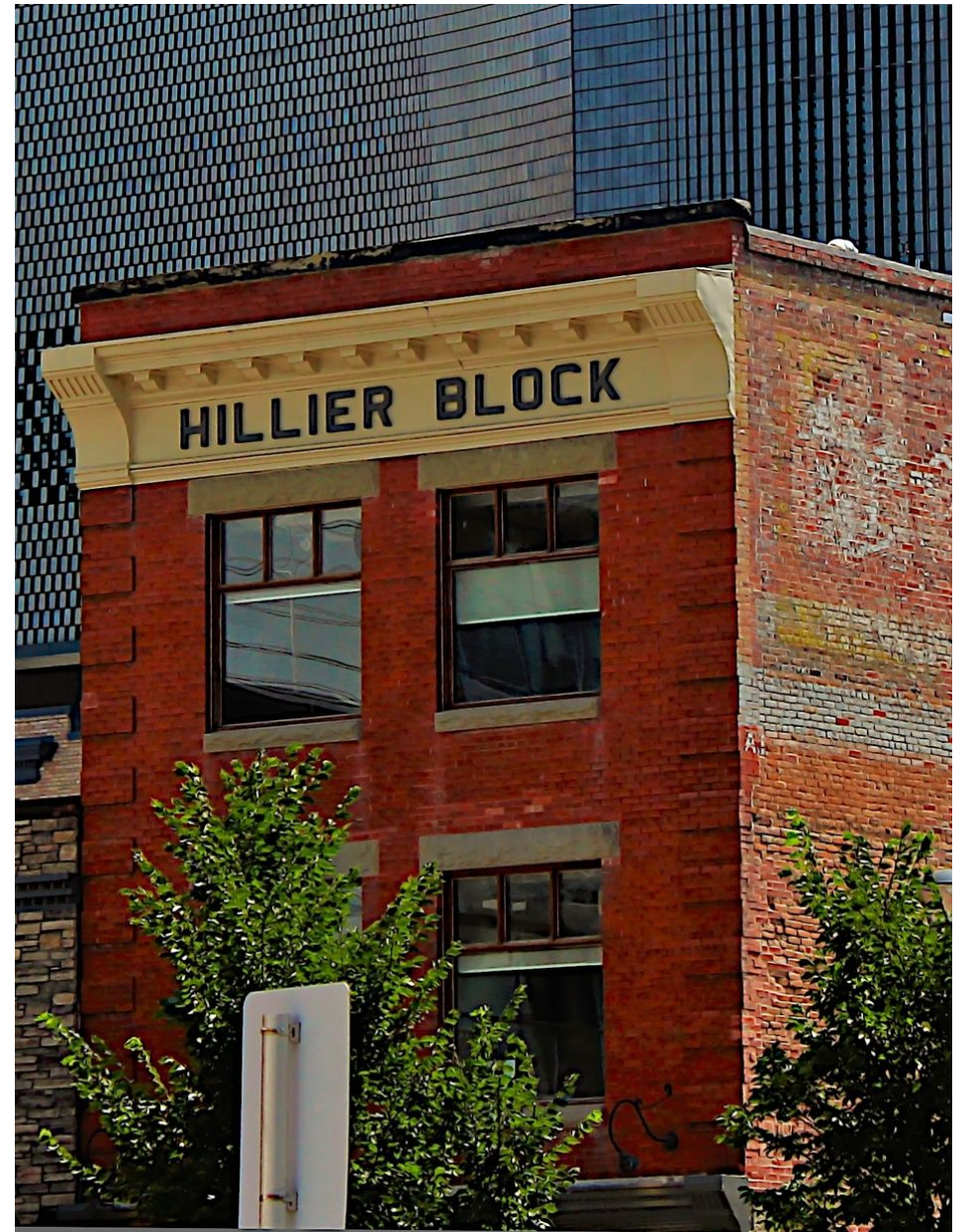
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The Big Picture

ARC, LLC is a real estate and business development company. ARC, LLC focuses on preserving historic real estate and utilizing tax incentives to de-risk our equity investments substantially.

ARC, LLC targets investments that will generate current income and capital appreciation to our investors while using moderate levels of debt.



Our Mission

ARC is committed to preserving historically significant real estate and businesses in local communities throughout the United States. Our investment strategy leverages federal, state, and local tax incentives to de-risk and enhance returns on our equity investments. By utilizing these incentives and our expertise in investment management, we aim to create value not only for our investors but also for the communities in which we invest.

Meet the Team



Steve Austin
Partner



Taylor Henderson
Partner



Jeff Smith
Partner



Dylan Still
Partner

Meet the Team



Kris Mapes
Chief Administrative Officer



Zach Murphy
President of Capital Markets



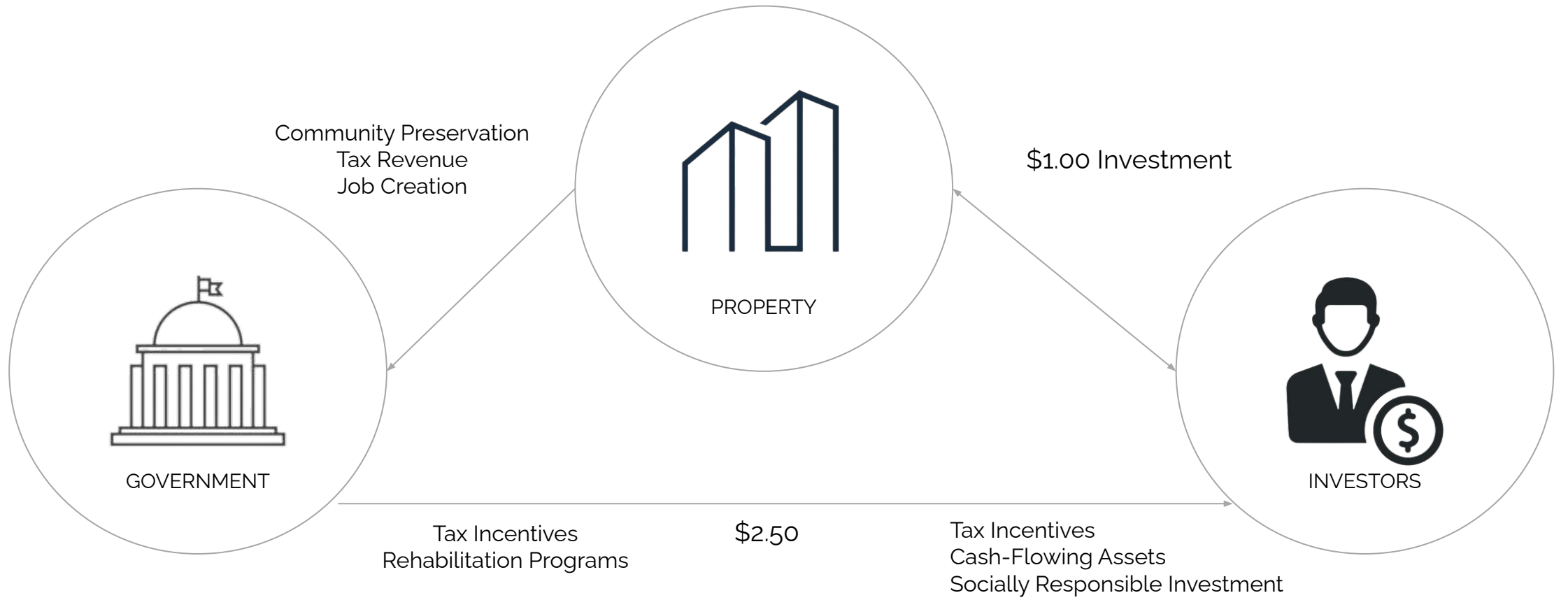
DJ Lynch
Director of Property Acquisition



Brad Dobbins
Chief Operating Officer

What is an Historic Preservation Easement (HPE)?

- ❖ The term "preservation easement" is commonly used to describe a type of conservation easement – that is, a private, legal arrangement between a property owner and a qualified nonprofit organization or governmental agency for the purpose of protecting a historic property's conservation and preservation values.
- ❖ Historic Preservation Easement (HPE) protects historic structures by restricting changes to the exterior in perpetuity
- ❖ Donating an HPE creates a charitable deduction, defined in IRC §170(h)
- ❖ Easement value is determined by reducing the Hypothetical (Highest and Best Use) Value by the Construction and Building Costs





Fund Facts

- ❖ **2.5x** Maximum Deduction multiple
- ❖ **50%** Offset of AGI
- ❖ **\$100,000** Minimum Investment
- ❖ Accredited Investors Only
- ❖ **7%** Cumulative Preferred Return
- ❖ **80%** of Distributable Income until Return of Capital
- ❖ Liquidation Starting in Year 6

Properties



Photo provided by CoStar

Historic Hargett Building
111 W Hargett, Raleigh, NC

Built
1951

Sq Ft
32,023

Allowable Sq Ft
209,060+

Purchase Price
\$7.23MM

Properties



Buckeye Building
2335 Morris Ave, Birmingham, AL

Built
1910

Current Sq Ft
8,200

Allowable Sq Ft
150,000+

Purchase Price
\$1.25MM

Properties



Mr. Burch Building
2420 1st Ave N, Birmingham, AL

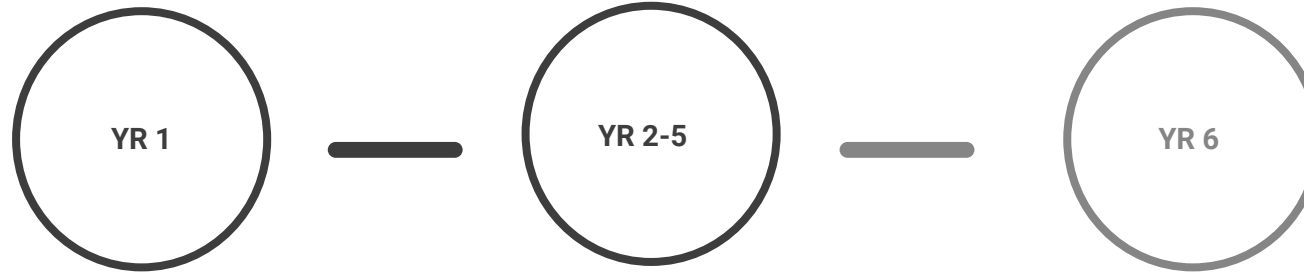
Built
1925

Current Sq Ft
14,268

Allowable Sq Ft
230,000+

Purchase Price
\$1.5MM

Fund Timeline



Tax Benefit

- Fund Closes
- Purchase Buildings
- Tax Benefit to Investors

Cash Flow

- 7% APY Hurdle Rate with 80% over

Liquidation

- All real estate will be sold at Fair Market Value
- All businesses will be liquidated through ESOP transaction with employees

Investment Profile

Historic Real Estate Requirements:

- Meaningful Social and Economic Impact on Urban Areas
- Preserve and Rehabilitate Important Historic Real Estate
- Preservation-Related Tax Incentive Benefits
- Offer Attractive Cash Flow and Residual Value

Investment Profile

Business Acquisition Characteristics:

- Primary Industry - Industrial Manufacturing
 - \$1-5m of EBITDA
 - 20+ years in business
 - Assets equivalent to 1-3x purchase price
 - Key employer in local market
 - Eligible for Research & Development tax credits and/or Employee Retention Credits

Pro Forma

Hypothetical Investor Cash Flow	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Investment Amount	(\$200,000)	-	-	-	-	-	-	(\$200,000)
Federal Tax Incentive Benefits	\$185,000	-	-	-	-	-	-	185,000
State Tax Incentive Benefits	25,000	-	-	-	-	-	-	25,000
Cash Distributions	-	14,000	14,000	14,000	14,000	14,000	-	70,000
Fair Market Value of Investment	-	-	-	-	-	-	260,000	260,000
Net Investor Return	\$10,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$260,000	\$340,000
2023 Total Investment	\$200,000							
2023 Total Tax Incentive Benefits	\$210,000							
First Year Cash on Cash Return	105%							
Annual Distribution	7%							
Total Return	270%							

*assuming an Adjusted Gross Income of \$1,000,000

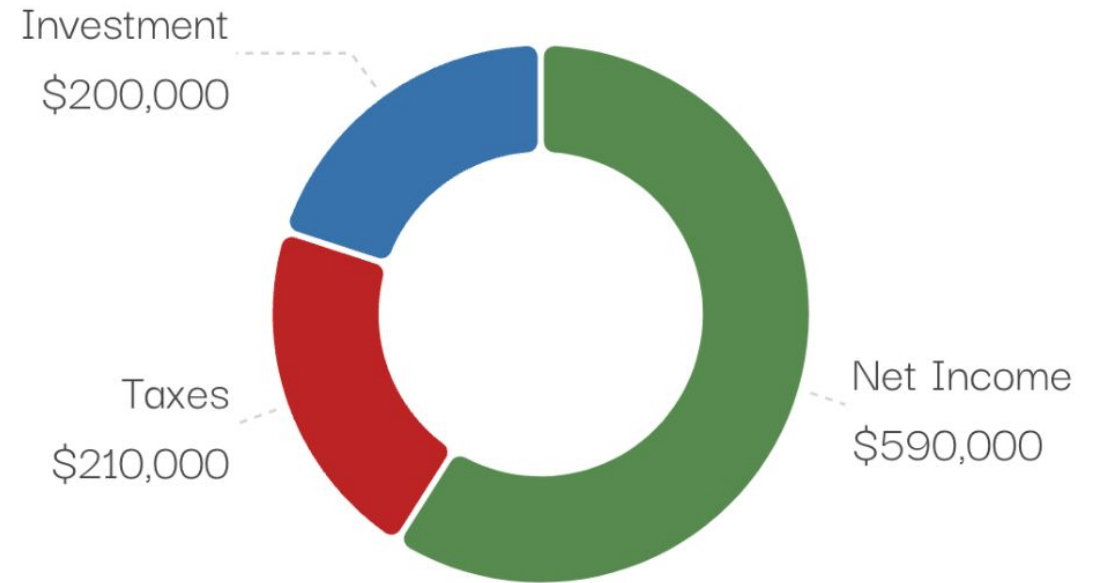
*based on marginal tax bracket of 42% combined Federal & State

Net Income: Pre/Post Investment

Prior to Investment



After Investment



*assuming an Adjusted Gross Income of \$1,000,000

*based on marginal tax bracket of 42% combined Federal & State



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