

A large, stylized leaf graphic in shades of green and white, positioned on the right side of the page. The leaf has a central vein and several smaller veins branching out, creating a symmetrical, fan-like shape. The background is a solid dark green color.

JEFFERSON METROPOLITAN PARK LAKESHORE

JEFFERSON METROPOLITAN PARK LAKESHORE IS THE NEWEST ADDITION TO THE BIRMINGHAM AREA. THE 337-ACRE DEVELOPMENT IS CENTRALLY LOCATED IN A MASTER PLANNED MIXED-USE CORRIDOR THAT HAS ATTRACTED TECHNOLOGY, FINANCIAL SERVICES, DISTRIBUTION AND MANUFACTURING. THE LOCATION HAS EASY INTERSTATE ACCESS, ABUNDANT POWER, WATER AND NATURAL GAS. THIS NEW DEVELOPMENT WILL BE A THRIVING AREA FOR YOUR NEW LOCATION.

DESCRIPTION OF PROPERTY

The Jefferson Metropolitan Park at Lakeshore consists of 337 acres located in the Oxmoor Valley area in the city of Birmingham. The property is owned and developed by Jefferson County Economic and Industrial Development Authority. All parcels have been zoned MXD (mixed use), with infrastructure designed to support the requirements of light industrial, data centers, or other mixed use development. The property is located approximately 5 miles from Interstate 65 and 7 miles from Interstate 459.

PHYSICAL CHARACTERISTICS

SIZE:	337 total acres. 205 acres remaining to be developed, subdivision would be a matter of negotiation.
LOCATION:	Central Alabama; 10 miles south of downtown Birmingham, AL
TOPOGRAPHY:	Gently rolling
ZONING:	Mixed (MXD)
OWNER:	Jefferson County Economic & Industrial Development Authority

UTILITIES

WATER:	Birmingham Water Works Board; 18" main on-site
SEWER:	Jefferson County Environmental Services 48" gravity trunk line
NATURAL GAS:	Alabama Gas Corporation
ELECTRICITY:	Alabama Power Company. Capacity is available ranging from 115 KV to 12.47 KV
TELECOMMUNICATIONS:	Bellsouth fiber optics on-site

TRANSPORTATION

RAIL:	Rail is not available on-site
HIGHWAY:	Nearest Interstate Highway: I-65 Distance to Interchange: 5 MILES Distance to Interstate 459: 7 MILES
AIR:	Nearest Commercial Service: Birmingham International Airport is located 18 miles northeast
GENERAL AVIATION:	Bessemer Municipal Airport, with a 3,800-foot lighted runway, is located 13 miles south
WATER:	Port of Birmingham





LAKESHORE PARKWAY

LITTLE SHORES DRIVE

4.28.0
ACRES

4.17.3
ACRES

4.12.4
ACRES

4.8.9
ACRES

4.7.0
ACRES

4.16.0
ACRES

4.5.7
ACRES

4.20.0
ACRES

4.12.1
ACRES

4.53.7
ACRES

4.51.2
ACRES

300 FT 0 750
APRIL 4, 2005



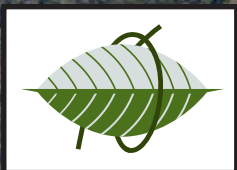
**JEFFERSON METROPOLITAN PARK
LAKESHORE**
BIRMINGHAM, ALABAMA

by Eric

JEFFERSON COUNTY ECONOMIC AND INDUSTRIAL DEVELOPMENT AUTHORITY

sain associates

WILLIAMS - BLACKSTOCK ARCHITECTS



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GREAT FOR BUSINESS. EVEN BETTER FOR YOUR BOTTOM LINE.

WHY CHOOSE OUR SITE? BECAUSE BEYOND THE APPEAL OF A GREAT MID-SIZED CITY WITH RICH CULTURAL AND SOCIAL OFFERINGS, BRINGING YOUR FACILITY HERE IS A SMART BUSINESS DECISION. WE OFFER LOWER TAXES, A LOWER COST OF LIVING AND A COMPETITIVE WAGE SCALE. OUR CONSTRUCTION COSTS ARE AMONG THE MOST COMPETITIVE IN THE COUNTRY SO WHEN YOU BREAK GROUND, YOU WILL BE ABLE TO DO SO EFFICIENTLY AND COST-EFFECTIVELY.

OVERVIEW OF FINANCIAL INCENTIVE PROGRAM

UNINCORPORATED JEFFERSON COUNTY, ALABAMA

ALABAMA CAPITAL INVESTMENT TAX CREDIT PROGRAM

DESCRIPTION: The Alabama Capital Investment Tax Credit was created in 1995 and allows new and expanding manufacturing, distribution, research and headquarter office facilities to utilize an annual corporate income tax credit to assist in offsetting their capital investment.

ELIGIBILITY: New operations or expansions of existing operations involving new capital investment of \$2 million, creating 20 new jobs, and paying an average of \$8.00 per hour wages, or \$10.00 per hour including benefits are eligible.

RATE: Eligible companies can take advantage of an annual State corporate income tax credit of up to 5% of capital invested in new or expanding facilities, limited by the firm's actual corporate income tax liability to the State. If a company's corporate income is less than 5% of capital investment, the company will have a credit against all of its annual state corporate income tax. If a company's annual income tax is more than 5% of their capital investment, the company will receive a tax credit against the portion of their corporate income tax equal to the 5% of their capital investment. To assure a conservative estimate, a 50% utilization should be assumed.

TERM: Eligible companies can utilize this credit for up to 20 years.

AD VALOREM PROPERTY TAX ABATEMENT

DESCRIPTION: The abatement of the non-education portion of a company's real and personal ad valorem property taxes for up to 10 years.

ELIGIBILITY: All manufacturing with a capital investment of at least \$2 million, or the lower of \$2 million or 30% of their original investment in the case of expansion, are eligible.

RATE: The assessment ratio for industrial property in Alabama is 20% of market value. The millage rates in The City of Birmingham, Jefferson County and the State of Alabama are as follows:

County and State Mills	50.10 Mills
County and State Educational Mills (may not be abated)	33.10 Mills
County and State Non-educational Mills (may be abated)	17.00 Mills

TERM: Companies may utilize this abatement for up to 10 years.



SALES TAX ABATEMENT

- DESCRIPTION:** The abatement of the non-educational portion of a company's County and State sales tax on the purchase of construction materials.
- ELIGIBILITY:** Same as ad valorem tax
- RATE:** The combined County, and State sales tax in Jefferson County is 6.0%. (Note: 1% is dedicated to education in Jefferson County)
- TERM:** This is a one-time abatement of sales tax before the project is placed in service.

USE TAX ABATEMENT

- DESCRIPTION:** The abatement of the non-education portion of a company's use tax on the purchase of manufacturing or production equipment
- ELIGIBILITY:** Same as ad valorem tax abatement
- RATE:** The combined State and county use tax rate is 2.25% (State = 1.500%, Jefferson County = .75% of which .375% is dedicated to education)
- TERM:** This is a one-time abatement of use tax before the project is placed into service.

STATE INDUSTRIAL DEVELOPMENT ROAD GRANT

- DESCRIPTION:** The State Industrial Development Grant program may be utilized by companies to offset site development cost.
- ELIGIBILITY:** Manufacturers developing publicly held property for private use are eligible.
- RATE:** The grant size is determined by the capital investment of the project and may be as high as \$150,000. This is a one-time grant; however, new grants may be obtained for each new expansion.

INDUSTRIAL ACCESS ROAD GRANT

- DESCRIPTION:** The Industrial Access Road Grant program may be used to develop transportation infrastructure for new and expanding industrial projects.
- ELIGIBILITY:** Roadwork on a public right-of-way, which is necessary for access to a project, which will create new jobs and capital investment, may qualify.
- RATE:** Grant requests are evaluated on a cost benefit basis, with jobs, capital investment, and road costs being the primary aspects of the evaluation.

DEED/MORTGAGE TAX

- DESCRIPTION:** A one-time abatement of taxes associated with the creation of deeds and mortgages for a new project.
- ELIGIBILITY:** Any project may qualify for this abatement; however, each is evaluated by the appropriate governmental unit on a case-by-case basis.
- RATE:** The tax is .15% of the deed/mortgage amount.
- NOTE:** These are examples of the types of incentives, which may be available to a project locating in Jefferson County. Actual incentives are subject to approval by the appropriate governmental agency.



TAX RATES SUMMARY 2006

PROPERTY TAX	AL	FL	GA	NC	SC	TN
Inventory Property Tax Exemption	Yes	Yes	No	Yes	Yes	Yes
Average State/Local Per Capita Property Tax	\$328	\$943	\$776	\$652	\$754	\$596
CORPORATE INCOME TAX						
Corporate Income Tax Rate ¹	6.50%	5.50%	6.00%	7.00%	5.00%	6.00%
State & Local Tax Revenue from Corporate Income	\$323	\$1219	\$568	\$668	\$160	\$503
Federal Income Tax Deduction without Limit	Yes	No	No	No	No	No
Worldwide Unitary Tax	No	No	No	No	No	No
Allows Fed ACRS Depreciation	Yes	Yes	Yes	Yes	Yes	Yes
SALES/USE TAX	4.00%	6.00%	4.00%	4.50%	5.00%	7.00%
State Sales/Use Tax Rate	2.70%	2.70%	2.62%	1.20%	3.34%	2.70%
Local Sales Tax	Yes	Yes	Yes	Yes	Yes	Yes
Sale/Use Tax Exemptions						
Manufacturing Equipment	Yes ²	Yes	Yes	No	Yes	Yes
Air Quality Equipment	Yes	Yes	Yes	No	No	Yes
Water Quality Equipment	Yes	Yes	Yes	No	No	Yes
UNEMPLOYMENT INSURANCE						
New Employer Tax Rate	2.70%	2.70%	2.62%	1.20%	3.34%	2.70%
Taxable Wage Base	\$8000	\$7000	\$8500	\$17,300	\$7000	\$7000
Minimum Unemployment Insurance Tax Rate	.20%	.10%	0.03%	0.00%	0.54%	0.00%
Maximum Unemployment Insurance Tax Rate	6.80%	5.40%	2.61%	3.24%	3.34%	3.30%
Average Weekly UI Benefit per Worker	\$177	\$226	\$244	\$256	\$212	\$210
Maximum Weekly UI Benefit per Worker	\$190	\$275	\$264	\$322	\$248	\$255

(CONTINUED ON NEXT PAGE)



TAX RATES SUMMARY 2006 (CONTINUED)

WORKERS COMPENSATION INSURANCE						
Minimum Weekly Worker Compensation Payment	\$136	\$20	\$33	\$30	\$75	\$77
Maximum Weekly Worker Compensation Payment	\$587	\$626	\$425	\$688	\$578	\$618
GASOLINE TAX PER GALLON	AL	FL	GA	NC	SC	TN
	\$0.016	\$0.136	\$0.0075 ³	\$0.0299	\$0.016	\$0.020
PERSONAL INCOME TAX						
Per Capita Tax Revenue from Personal Income	\$474	\$0	\$758	\$873	\$572	\$25
Federal Income Tax Deduction without Limit	Yes	No	No	No	No	No
AVERAGE SALARY AND INDIVIDUAL TAX BURDEN						
Per Capita Local Tax	\$669	\$1071	\$1190	\$761	\$788	\$825
Per Capita State Tax	\$1448	\$1553	\$1651	\$1903	\$1591	\$1360
Annual Average Manufacturing Salary	\$37,700	\$40,926	\$39,546	\$39,567	\$39,035	\$40,159
Annual Average Services Salary	\$26,048	\$27,148	\$30,271	\$26,266	\$24,001	\$27,094
State Taxes per \$1000 Income	\$67	\$61	\$65	\$80	\$73	\$57
State/Local Taxes per \$1000 Income	\$93	\$100	\$107	\$103	\$105	\$90

Source: Alabama Development Office, State Fact Finder, Commerce Clearinghouse (CCH), <http://taxfoundation.org/variousrates.html>

¹Net effective corp. income tax rate on a graduated scale is 4.5%.

²If financed through ID bonds and/or with approval by appropriate authority.

³An additional tax is levied at the rate of 3% of the retail sales price.



A large, stylized leaf graphic is centered on the page. The leaf is divided into two halves by a vertical stem. The left half is dark green, and the right half is light green. The leaf has several curved veins on each side. The background is a solid dark green at the top and a solid light green at the bottom, with a white horizontal band in the middle where the text is located.

LOCATION, LOCATION, LOCATION.

HOW MANY DIFFERENT FACTORS ARE YOU TAKING INTO
ACCOUNT WHEN SELECTING A SITE? THE TAX RATE, THE
WAGES, THE INFRASTRUCTURE... WE KNOW THE KEY WILL BE
ACCESS AND PROXIMITY TO YOUR CUSTOMERS. IT'S NOT EASY
TO FIND THE PERFECT SITE LOCATION. THAT IS UNTIL NOW.
WELCOME TO JEFFERSON METROPOLITAN PARK.

MARKET ACCESS

AIR: Twenty-one freight carriers and services, as well as more than twenty freight forwarders, serve the area from the Birmingham International Airport and an adjacent Foreign Trade Zone. Ten scheduled passenger airlines serve virtually every major U.S. city from Birmingham.

HIGHWAY: Three interstate highways and four major federal routes serve Jefferson County. Convenient access allows two-day truck delivery to over 70% of the U.S. market through over ninety common carrier facilities located in the Jefferson County area. Jefferson Metropolitan Park is approximately one mile from I-20/59, which serves as an east/west bypass, as well as a direct connection to I-65. The north/south interstate corridor I-459 is approximately two miles from Jefferson Metropolitan Park and it runs north/south through Jefferson County.

HIGHWAY MILEAGE FROM BIRMINGHAM TO SELECTED CITIES

Destination City	Highway Mileage
Atlanta, GA	148
Baltimore, MD	771
Charleston, SC	451
Charlotte, NC	391
Chicago, IL	659
Cincinnati, OH	641
Dallas, TX	635
Houston, TX	669
Jackson, MS	245
Jacksonville, FL	470
Knoxville, TN	256
Louisville, KY	360
Memphis, TN	250
Nashville, TN	194
New Orleans, LA	346
Orlando, FL	551
St. Louis, MO	512
Washington D.C.	740

Source: Rand McNally Atlas

Port Birmingham is the largest inland shipping center of general commodities in Alabama. Located on the Warrior River, it connects to the Tennessee-Tombigbee system and over 16,000 miles of navigable rivers from the Port of Mobile on the Gulf of Mexico to the Mississippi via the Tennessee and Ohio Rivers. Eight barge lines offer shipping in and out of Port Birmingham. Port Birmingham has three privately owned multi-purpose terminals offering competitive services to area industries.



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JEFFERSON COUNTY A BETTER PLACE TO LIVE.

OVER THE PAST TWENTY YEARS, AMAZING THINGS HAVE
HAPPENED IN THE BIRMINGHAM AREA. WHERE ONCE WE
WERE DEPENDENT ON STEEL, WE HAVE SINCE FORGED A
THRIVING, DIVERSIFIED ECONOMY BASED ON HEALTHCARE,
EDUCATION, FINANCE, SERVICE AND MANUFACTURING.
EVEN BETTER, WE ARE KNOWN AS A WONDERFUL PLACE
TO WORK, SHOP, PLAY, PERFORM, AND MOST OF ALL, LIVE.

Demographics – Jefferson County, Alabama

Base Demographics 2006

Total Population	666,199
Median Age	37.3
Total Households	270,029

Population by Sex 2006:

Male	315,893
Female	350,306

Population by Race & Ethnicity 2006:

White	375,903	56.4%
Black	269,233	40.4%
American Indian/ Alaska Native	1,521	0.2%
Asian	7,805	1.2%
Pacific Islander	221	0.0%
Other Race	5,312	0.8%
Two or More Races	6,204	0.9%
Hispanic Population	13,769	2.1%

Income:

Median Household Income	\$41,897
Average Household Income	\$60,330
Median Family Income	\$51,659
Average Family Income	\$70,819
Per Capita Income	\$24,715
Median Disposable Income	\$34,697
Average Disposable Income	\$49,857

Population by Employment:

Total Businesses	24,797
Total Employees	221,404
Percent in White Collar Jobs	64.9%
Percent in Service Jobs	15.4%
Percent in Blue Collar Jobs	19.7%

Housing Units:

Owner Occupied	61.5%
Renter Occupied	19.0%
Vacant	9.4%
Median Home Value	\$117,337

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Source: U.S. Bureau of the Census, 2000 Census of Population and Housing.
ESRI forecasts for 2006 and 2011. Via STDB online.



Education

Jefferson County is home to “America’s Best High School” according to Newsweek Magazine. Newsweek listed Jefferson County International Baccalaureate School the number one high school in the United States.

Jefferson County is also home to five of the state’s highest-ranked high schools. With test scores above the national average, Jefferson County has many excellent choices in public, private and alternative education. One example is the Alabama School of Fine Arts (ASFA), a \$17 million campus in the Arts and Sciences to grades 7-12. ASFA offers a tuition-free education to Alabama residents.

Jefferson County is also the home of five colleges and universities, three law schools, and five junior colleges and trade schools. These schools have a combined enrollment of over 88,000 students.

The University of Alabama at Birmingham (UAB) is the largest postsecondary educational institution in Jefferson County. UAB features a wide range of undergraduate, graduate and professional programs, as well as a nationally ranked medical center which consists of the Schools of Medicine, Dentistry, Optometry, Public Health, and the School of Health Professions. UAB is the third largest college in Alabama with a total enrollment of over 16,000 students.

JEFFERSON COUNTY REGIONAL AREA POSTSECONDARY EDUCATIONAL INSTITUTIONS ENROLLMENT – FALL 2006

COLLEGES AND UNIVERSITIES

BIRMINGHAM SOUTHERN COLLEGE ¹	1,239
JACKSONVILLE STATE UNIVERSITY ²	8,857
MILES COLLEGE ¹	1,735
SAMFORD UNIVERSITY ¹	4,507
SOUTHEASTERN BIBLE COLLEGE ¹	208
STILLMAN COLLEGE ²	800
TALLADEGA COLLEGE ²	425
UNIVERSITY OF ALABAMA AT BIRMINGHAM ¹	16,575
UNIVERSITY OF ALABAMA, TUSCALOOSA ²	23,813
UNIVERSITY OF MONTEVALLO ²	2,895
TOTAL	61,054

TECHNICAL AND COMMUNITY COLLEGES

BEVILL STATE COMMUNITY COLLEGE ²	3,837
CENTRAL ALABAMA COMMUNITY COLLEGE ²	2,283
GADSDEN STATE COMMUNITY COLLEGE ²	5,208
JEFFERSON STATE COMMUNITY COLLEGE ¹	7,628
SHELTON STATE COMMUNITY COLLEGE ²	5,488
T.A. LAWSON STATE COMMUNITY COLLEGE ¹	3,145
TOTAL	27,589

¹ Located in Jefferson County

² Located within 60 miles of Jefferson County



Employment by Sector (2006-2007)

Wage & Salary Employment (Non-Agricultural)

Birmingham-Hoover, Alabama Metropolitan Area (Annual averages in thousands)

INDUSTRY	2007	2006	NET CHANGE	% CHANGE
WAGE & SALARY TOTAL	535.7	532.5	3.2	0.60%
GOODS PRODUCING	82.7	83.0	-0.3	-0.36%
Natural Resources & Mining	2.8	3.2	-0.4	-12.50%
Construction	35.7	35.4	0.3	0.85%
Specialty Trade Contractors	22.0	21.7	0.3	1.38%
Manufacturing	44.2	44.4	-0.2	-0.45%
Durable Goods	31.6	31.7	-0.1	-0.32%
Primary Metal Manufacturing	8.8	8.8	0.0	0.00%
Nondurable Goods	12.6	12.7	-0.1	-0.79%
Food Manufacturing	4.4	4.4	0.0	0.00%
SERVICE PROVIDING	453.0	449.5	3.5	0.78%
Trade, Transportation, Warehousing & Utilities	115.0	114.0	1.0	0.88%
Wholesale Trade	31.8	31.4	0.4	1.27%
Merchant Wholesalers	16.7	16.8	-0.1	-0.60%
Retail Trade	62.3	62.2	0.1	0.16%
General Merchandise Stores	13.8	13.8	0.0	0.00%
Utilities	7.0	6.8	0.2	2.94%
Transportation & Warehousing	13.9	13.6	0.3	2.21%
Information	12.4	12.3	0.1	0.81%
Technology	7.3	7.4	-0.1	-1.35%
Financial Activity	39.5	39.6	-0.1	-0.25%
Finance & Insurance	32.5	32.7	-0.2	-0.61%
Credit Intermediation & Related	16.0	15.9	0.1	0.63%
Insurance Carriers & Related	14.9	14.8	0.1	0.68%
Professional & Business Services	69.5	69.1	0.4	0.58%
Professional, Scientific & Technical Services	28.7	28.5	0.2	0.70%
Management of Companies & Enterprises	8.6	8.6	0.0	0.00%
Administrative Support & Waste Management	32.2	32.0	0.2	0.63%
Education & Health Services	63.2	63.2	0.0	0.00%
Healthcare & Social Assistance	58.7	58.3	0.4	0.69%
Ambulatory Healthcare	23.3	23.2	0.1	0.43%
Hospitals	17.7	18.3	-0.6	-3.28%
Leisure & Hospitality	46.2	44.6	1.6	3.59%
Food Services & Drinking Places	37.0	35.7	1.3	3.64%
Other Services	23.5	23.4	0.1	0.43%
Government	83.7	83.3	0.4	0.48%
Federal	9.2	9.4	-0.2	-2.13%
State	28.0	27.9	0.1	0.36%
Local	46.5	46.0	0.5	1.09%

Source: Alabama Department of Industrial Relations

www2.dir.state.al.us/ces/MSA/MetroBirm.aspx

Based on the North American Industry Classification System (NAICS) 2002



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LOCAL GOVERNMENT THAT HELPS GET IT DONE RATHER THAN STAND IN THE WAY.

WHEN YOU CALL THE JEFFERSON COUNTY ECONOMIC AND INDUSTRIAL DEVELOPMENT AUTHORITY, YOU WILL FIND WE ARE DIFFERENT THAN MOST DEVELOPMENT ORGANIZATIONS. NAMELY, WE ARE MORE INTERESTED IN HELPING YOU FIND THE RIGHT LOT IN OUR JEFFERSON METROPOLITAN PARK SYSTEM THAN WE ARE IN CREATING BUREAUCRACY. IN FACT, WE HAVE STREAMLINED THE CONSTRUCTION PERMIT PROCESS. WE HAVE ALSO COORDINATED LOCAL GOVERNMENT, UTILITIES, AND BUSINESSES TO RESPOND QUICKLY TO YOUR REQUESTS. OUR ORGANIZATION IS COMMITTED TO MAKING YOUR TRANSITION TO OUR COMMUNITY THE MOST SEAMLESS TRANSITION YOUR COMPANY HAS EVER EXPERIENCED. DON'T JUST TAKE OUR WORD ON THIS; WE WILL LET YOU TALK TO ONE OF OUR MANY SATISFIED TENANTS IN OUR DEVELOPMENTS.

Alabama Industrial Development Training (AIDT)

AIDT provides workforce recruitment and training needed for success of new and expanding companies in Alabama. Consistently recognized for its excellence, AIDT ranked number one among all U.S. state workforce training programs in 2004. In 2005, AIDT became the first state worker training program in the world to receive ISO 9001:2000 Certification.

AIDT services, created to assist Alabama's economic development, are provided at no cost to employers or trainees. The workforce management system includes:

- recruitment, assessment, and training of potential employees
- development and production of job-related training materials
- provision of training facilities
- delivery of job-specific services

AIDT also provides certified manager training and supervisory and team leadership training.

Since 1971, AIDT has assisted a variety of Alabama's new and expanding companies. Experience with growing and changing businesses keeps AIDT trainee recruitment, selection and training services effective in meeting changing needs. Whatever an employer needs, AIDT provides support for successful startup or expansion in Alabama.

"AIDT had a direct impact on the successful startup of Honda Manufacturing of Alabama, LLC," said Chuck Ernst, HMA Vice President and Plant Manager. "The outstanding recruitment and training process helps us find workers."

Trainees selected for employment perform at high production levels based on AIDT's selection process and job-specific training of highly qualified and experienced applicants. Job seekers must meet employer criteria to be accepted for training. Attitude is a key factor in AIDT selection.

Alabama's first group of automotive assembly trainees visited Mercedes-Benz in Germany while the Alabama plant was being built. Mercedes-Benz USI reported, "Our first 20 team members, after about 4 to 6 weeks of training, were actually doing full-time jobs on the assembly line in Germany."

AIDT's job-specific, pre-employment training results in highly motivated people who perform above expectations.

