

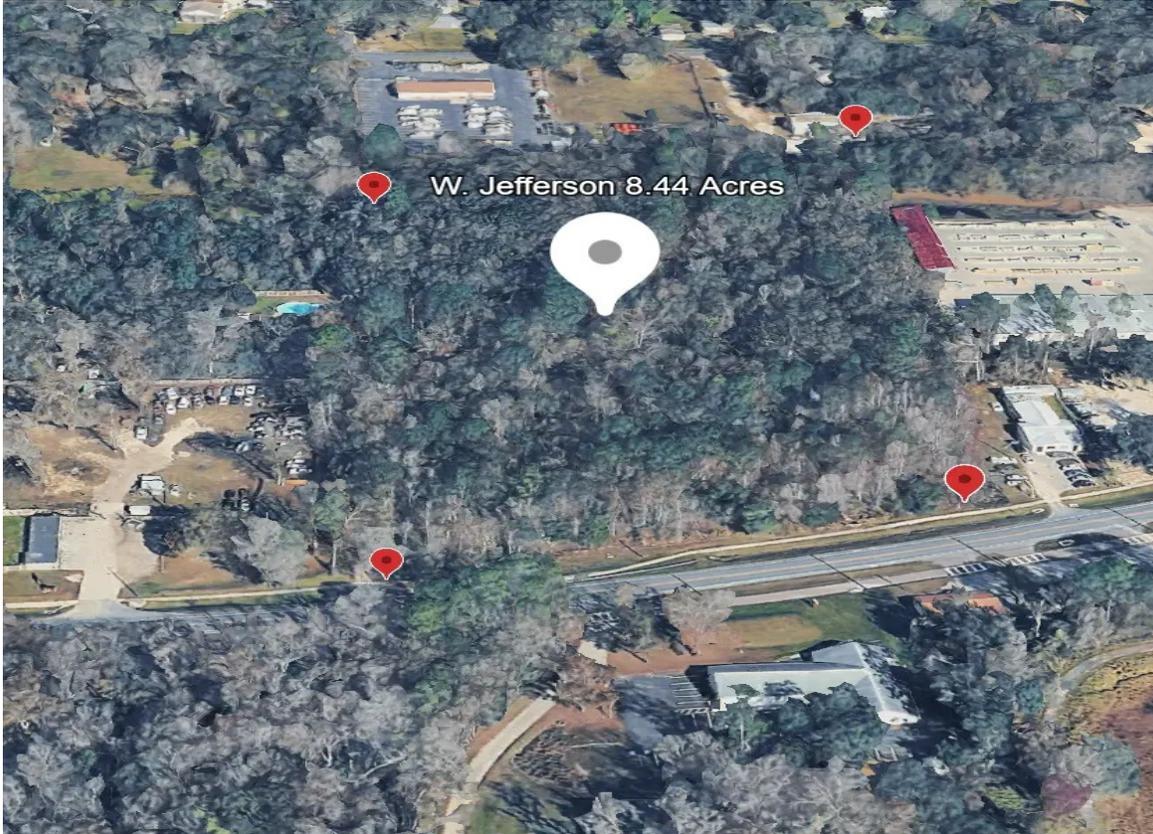
EXCLUSIVE OFFERING

COMMERCIAL LAND

C2 Zoned — City of Brooksville — Opportunity Zone

W Jefferson Street

Brooksville, Hernando County, Florida 34601



8.44 ACRES
3 Parcels Combined

C2 ZONING
City of Brooksville

OPP ZONE
Tax Incentives

ASKING PRICE: \$510,000
(\$60,427 per acre)

GPS: 28°33'13.98"N 82°24'28.53"W | 3 Parcels | City of Brooksville

Prepared by **Brian Adrian MBA, PhD and Staff**
adrian@dradrian.net
February 2026

EXECUTIVE SUMMARY

This 8.44-acre commercial assemblage represents a compelling development opportunity in the City of Brooksville. Comprised of three contiguous parcels with C2 General Commercial zoning and located in a designated Opportunity Zone, this property offers significant tax advantages and flexible development potential near the SR 50 (Cortez Blvd) corridor.

Investment Highlights

Total Acreage	8.44 Acres (3 Parcels Combined)
Zoning	C2 General Commercial
Jurisdiction	City of Brooksville
Special Designation	OPPORTUNITY ZONE — Federal Tax Incentives
Utilities	City Water & Sewer Available
County Assessed Value	\$499,563 (2025)
Asking Price	\$510,000 (\$60,427/acre)

Key Value Propositions

- 1. C2 COMMERCIAL ZONING:** Ready for retail, office, medical, restaurant, or multi-family development.
 - 2. OPPORTUNITY ZONE:** Significant federal tax incentives for capital gains investment.
 - 3. CITY UTILITIES:** Public water and sewer available — no well/septic required.
 - 4. ASSEMBLAGE VALUE:** Three parcels combined for larger development footprint.
 - 5. PRICED BELOW MARKET:** Adjacent comparable at \$416K/acre — this offering at \$95K/acre.
-

PROPERTY DETAILS

Parcel Summary — 3 Parcels Combined

Parcel	Key #	Acres	Assessed
Parcel 1	00354119	0.04	\$6,336
Parcel 2	01124349	4.40	\$263,608
Parcel 3	01090321	4.00	\$229,619
TOTAL	3 Parcels	8.44	\$499,563

Location & Access

Situs Address	W Jefferson Street, Brooksville FL 34601
GPS Coordinates	28°33'13.98"N 82°24'28.53"W
Neighborhood	C50A — Jefferson St / Cobb Rd Area
Proximity to SR 50	Adjacent to Cortez Blvd Corridor
Downtown Brooksville	~1.5 Miles East

Zoning & Permitted Uses

C2 General Commercial zoning permits a wide range of uses including:

- Retail stores and shopping centers
- Professional and medical offices
- Restaurants and food service
- Hotels and hospitality
- Multi-family residential (with approval)
- Light industrial / warehouse

MARKET & COMPARABLE ANALYSIS

Brooksville Commercial Land Comparables

Property	Acres	Asking	\$/Acre
1676 W Jefferson St	6.0	\$2,500,000	\$416,667
8314 Cobb Rd	27.2	\$3,500,000	\$128,676
Cortez Blvd (Walmart area)	3.29	\$2,100,000	\$638,298
Brooksville Commercial Avg	—	—	\$155,512
SUBJECT PROPERTY	8.44	\$510,000	\$60,427

Price Positioning

SIGNIFICANT DISCOUNT TO COMPARABLE SALES

At \$60,427 per acre, this property is priced at just 23% of the adjacent 1676 W Jefferson comparable (\$416,667/acre) and 61% of the Brooksville commercial average (\$155,512/acre). This discount reflects the interior location while still offering exceptional value for C2-zoned land in an Opportunity Zone.

Discount to Comparables

- vs. 1676 W Jefferson (\$416K/ac): 86% discount
- vs. Brooksville Avg (\$155K/ac): 61% discount
- vs. Cobb Rd (\$129K/ac): 53% discount

OPPORTUNITY ZONE BENEFITS

Federal Tax Incentives

The Jefferson/Cobb Road area is a designated Opportunity Zone under the Tax Cuts and Jobs Act of 2017. Investors who reinvest capital gains into Qualified Opportunity Funds can receive significant tax benefits:

Benefit	Description
Tax Deferral	Defer capital gains taxes until 2026
Step-Up in Basis	10% basis increase after 5 years
Tax-Free Appreciation	ZERO tax on new gains if held 10+ years

City of Brooksville Advantages

- **PUBLIC UTILITIES:** City water and sewer available — no well/septic costs.
- **STREAMLINED PERMITTING:** City development services for faster approvals.
- **FIRE/EMS SERVICE:** Brooksville Fire Assessment provides coverage.
- **PROXIMITY TO DOWNTOWN:** 1.5 miles to historic downtown Brooksville.

Development Potential

Retail / Shopping Strip center, convenience retail	Office / Medical Professional offices, medical complex
Multi-Family Apartments, townhomes (with approval)	Light Industrial Warehouse, flex space, storage

PRICING ANALYSIS

County Assessment vs. Asking Price

County Assessed Value (2025)	\$499,563
Market Multiplier Applied	1.016x
ASKING PRICE	\$510,000

Per Acre Analysis

Metric	Subject	Market
Price per Acre	\$60,427	\$155K - \$417K
County Assessment/Acre	\$59,189	N/A
Asking vs. Assessment	1.016x	Typical 2-4x

Value Proposition Summary

- 1. PRICED BELOW MARKET:** At \$60K/acre vs. \$155K+ market average.
 - 2. CONSERVATIVE MULTIPLIER:** Only 1.016x assessment vs. typical 2-4x.
 - 3. OPP ZONE UPSIDE:** Tax-free appreciation potential for qualified investors.
 - 4. ASSEMBLAGE PREMIUM:** 8.44 contiguous acres rarely available.
-

PRICING SUMMARY

ASKING PRICE

\$510,000

\$60,427 per acre | 8.44 Acres | 3 Parcels

Total Acreage	8.44 Acres (3 Parcels)
Zoning	C2 General Commercial
Jurisdiction	City of Brooksville
Special Designation	Opportunity Zone
County Assessed Value	\$499,563
Utilities	City Water & Sewer

CONTACT INFORMATION

Prepared by Brian Adrian MBA, PhD and Staff

Email: adrian@dradrian.net

For additional information, property tours, or to submit an offer, please contact us directly.

This offering memorandum has been prepared for informational purposes only. All information contained herein is believed to be accurate but is not guaranteed. Buyers should conduct their own due diligence. Opportunity Zone tax benefits should be verified with a qualified tax professional.