

SUPER STAR CAR WASH

8690 E GOLF LINKS RD, TUCSON, AZ 85730



OFFERING MEMORANDUM

Marcus & Millichap



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Executive Summary

8690 E Golf Links Rd, Tucson, AZ 85730

FINANCIAL SUMMARY

Price	\$4,782,600
Cap Rate	5.75%
Net Cash Flow	5.75% \$275,000
Building Size	4,226 SF
Year Built	2024
Lot Size	1.25 Acres

LEASE SUMMARY

Lease Type	Absolute Triple-Net (NNN) Lease
Roof and Structure	Tenant Responsible
Tenant	Super Star Car Wash
Guarantor	Corporate
Lease Commencement Date	Upon Close of Escrow
Lease Expiration Date	20 Years from Close of Escrow
Lease Term	20 Years
Rental Increases	10% Every 5 Years
Renewal Options	6, 5 Year Options

ANNUALIZED OPERATING DATA

Lease Term	Annual Rent	Cap Rate
Years 1 – 5	\$275,000	5.75%
Years 6 – 10	\$302,500	6.33%
Years 11 – 15	\$332,750	6.96%
Years 16 – 20	\$366,025	7.65%
Renewal Options	Annual Rent	Cap Rate
Option 1	\$402,628	8.42%
Option 2	\$442,890	9.26%
Option 3	\$487,179	10.19%
Option 4	\$535,897	11.21%
Option 5	\$589,487	12.33%
Option 6	\$648,436	13.56%

Base Rent	\$275,000
Net Operating Income	\$275,000
Total Return	5.75% \$275,000



100% Bonus & Accelerated Depreciation

Special Tax Advantage Afforded IRS Section 1250 Property (Super Star Car Wash) - 100% Bonus Depreciation Reinstated Through the "One Big Beautiful Bill Act"

BONUS DEPRECIATION -100% YEAR 1

These investments present a tremendous opportunity for special tax saving privileges. In 2017, the Tax Cuts and Jobs Act ("TCJA") made a few changes to the bonus depreciation rules, specifically modifying Section 168 of the Internal Revenue Code to double the allowable bonus depreciation from 50% to 100% in the first year for eligible properties. In July 2025, the One Big Beautiful Bill Act ("OBBBA") reinstated 100% bonus depreciation for qualified assets acquired and placed in service after January 19, 2025, through the end of 2030.

The TCJA sets a limit on the amount of net losses that can be booked in a given tax year, the calculation for which aggregates all global profits and losses for the individual or entity filing. IRC§461(l) sets these rules, which apply to sole proprietorships, partnerships, limited liability companies (LLCs), S corporations, estates, and trusts.

For individuals, the sum of all gross profits/gains and losses generated from all trading and business activity cannot result in a loss exceeding \$250,000 in a tax year, or \$500,000 if filing jointly. Any losses that exceed this threshold will be carried forwards indefinitely as an NOL, which can offset up to 80% of the tax-payer's taxable income in subsequent years, per TCJA

For example, suppose an investor filing joint taxes has aggregate gross annual income of \$5M and incurs aggregate losses of \$7M, creating an excess loss of \$2M. This investor will be subject to the \$500,000 loss threshold, and the remaining \$1.5M of excess (disallowed) loss will be carried forwards to the following tax year. Suppose the next year, this same investor earns a gross \$6M and incurs aggregate losses of \$2M, resulting in taxable income of \$4M. The investor may fully utilize their prior-year NOL to reduce their taxable income by \$1.5M.

See below for illustration of additional cash flow.

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*Assumes 20% of purchase price is attributed to the land.

BONUS DEPRECIATION - SUPER STAR CAR WASH

Purchase Price	\$4,782,600.00
Cap Rate	5.75%
Cash Flow	\$275,000.00
100% Bonus Depreciation Year 1	\$3,826,080.00
Year 1 Aggregate Tax Loss from Asset	\$3,551,080.00

ACCELERATED DEPRECIATION

These investments present a tremendous opportunity for special tax saving privileges. 15-year accelerated depreciation schedule may be applied to these properties, under current IRS guidelines.

When looking at the comparison below between a Super Star Express Car Wash and a representative non-car wash, one can see the tremendous tax savings when applying a 15 year accelerated method vs. the standard 39 year method utilized in connection with the depreciation of other commercial properties.

See below for illustration of additional cash flow.

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ACCELERATED DEPRECIATION - SUPER STAR CAR WASH

Purchase Price	\$4,782,600.00
Cap Rate	5.75%
Cash Flow	\$275,000.00
15 Year Depreciation	\$255,072.00
Taxable Income	\$19,928.00
Income Taxes (37% Tax Bracket)	\$7,373.36
Cash Flow	\$275,000.00
Income Taxes	\$7,373.36
Cash Flow (After Taxes)	\$267,626.64

DEPRECIATION - OTHER NNN ASSET

Purchase Price	\$4,782,600.00
Cap Rate	5.75%
Cash Flow	\$275,000.00
39 Year Depreciation	\$98,104.62
Taxable Income	\$176,895.38
Income Taxes (37% Tax Bracket)	\$65,451.29
Cash Flow	\$275,000.00
Income Taxes	\$65,451.29
Cash Flow (After Taxes)	\$209,548.71



**NORTHWEST
HEALTHCARE**
NORTHWEST · OLD VALLEY · SAN JUANITA · HOUGHTON

ACE
Hardware
DOLLAR TREE
CIRCLE K

LA FITNESS
SAFeway
CHASE
SUBWAY
O'Reilly
AUTO PARTS
DUTCH BROS
McDonald's
Walgreens

**La Petite
ACADEMY**

**SELF STORAGE FACILITY
UNDER DEVELOPMENT**

**VICTOR SOLTERO
LEARNING CENTER**

**SUPER STAR
CAR WASH**

CIRCLE K

27,100 CPD
E GOLF LINKS RD





CHUCK FORD LAKESIDE PARK

LA PALOMA
ACADEMY

fry's
BURGER KING

Walmart
Neighborhood Market
DOLLAR TREE
AutoZone
KFC
Pegeee's
DISCOUNT
TIRE
Walgreens

A FAMILY
STORAGE

BLACK ROCK COFFEE
Fajitas
MEXICAN FOOD

17,250 CPD
S PANTANO PKWY

CIRCLE K

VICTOR SOLTERO
LEARNING CENTER

SUPER STAR
CAR WASH

SELF STORAGE FACILITY
UNDER DEVELOPMENT

27,100 CPD
E GOLF LINKS RD

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Property Description



INVESTMENT HIGHLIGHTS

- » **Brand New 20-Year Absolute NNN Lease with Growing Regional Car Wash Brand**
- » Corporate Guaranty by Super Star Car Wash (±117 Locations and Counting)
- » **10% Rental Increases Every 5 Years with Multiple Renewal Options**
- » New High-Quality 2025 Construction
- » **Densely-Populated Tucson Trade Area - ±174,508 Residents within a 5-Mile Radius**
- » Excellent Visibility at the Intersection of E Golf Links Rd & Pantano Pkwy - Accessed by a Combined ±44,300 Cars per Day
- » **Close Proximity to National Retailers: Fry's, Safeway, LA Fitness, Walgreens, Dollar Tree, and More**
- » 3 Miles from Pima Community College's East Campus



DEMOGRAPHICS

1-mile

3-miles

5-miles

Population

2030 Projection	13,465	97,087	176,613
2025 Estimate	13,292	96,216	174,508
Growth 2025 - 2030	1.30%	0.91%	1.21%

Households

2030 Projections	6,095	43,607	80,091
2025 Estimate	5,996	42,917	78,742
Growth 2025 - 2030	1.65%	1.61%	1.71%

Income

2025 Est. Average Household Income	\$83,691	\$80,138	\$83,720
2025 Est. Median Household Income	\$68,718	\$66,021	\$68,970

Tenant Overview



PHOENIX, ARIZONA

Headquarters



±117
Locations



1993
Founded



SUPERSTARCARWASHAZ.COM

Website

Super Star Car Wash offers full service and express car washes in Arizona, California, Colorado, and Texas. Founded in 1993, Super Star Car Wash operates approximately 117 locations throughout Arizona, California, Colorado, and Texas. Super Star Car Wash's full service locations offer gas, a convenience store, a customer lounge with amenities for children, and a full lube facility.

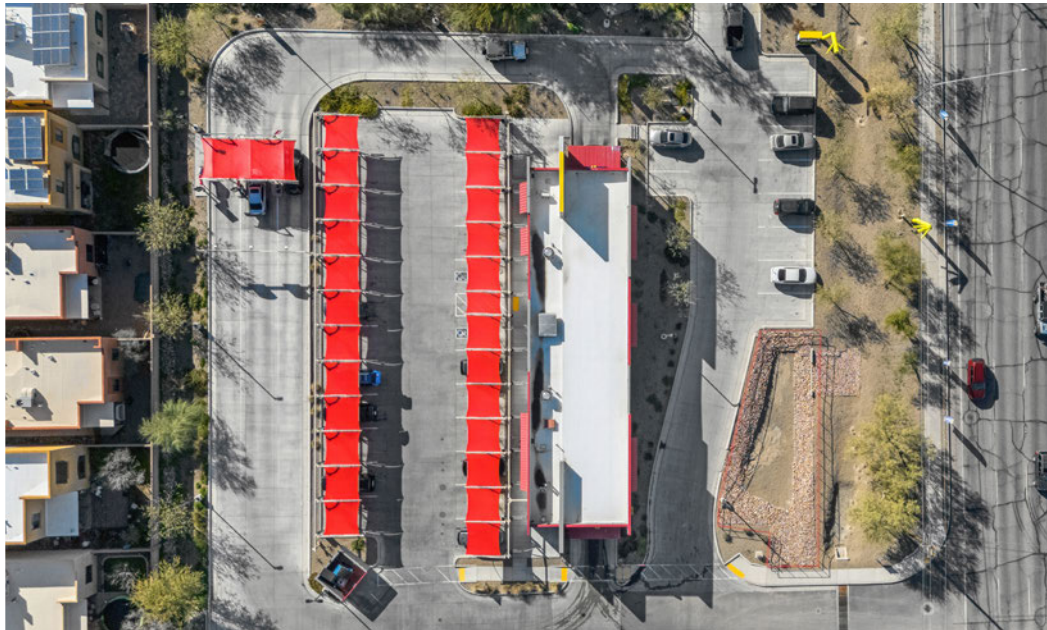
TSG CONSUMER

In November 2021, TSG Consumer ("TSG") acquired a majority stake in Super Star Car Wash. TSG is a global leader in consumer-focused investing, partnering with founders and management teams to build and accelerate growth for best-in-class consumer-facing businesses. Founded in 1987, TSG has approximately \$13 billion in assets under management, along with a 35-year track record of building iconic brands in a variety of categories, including health and wellness, food and beverage, e-commerce, fintech, and mobile gaming.

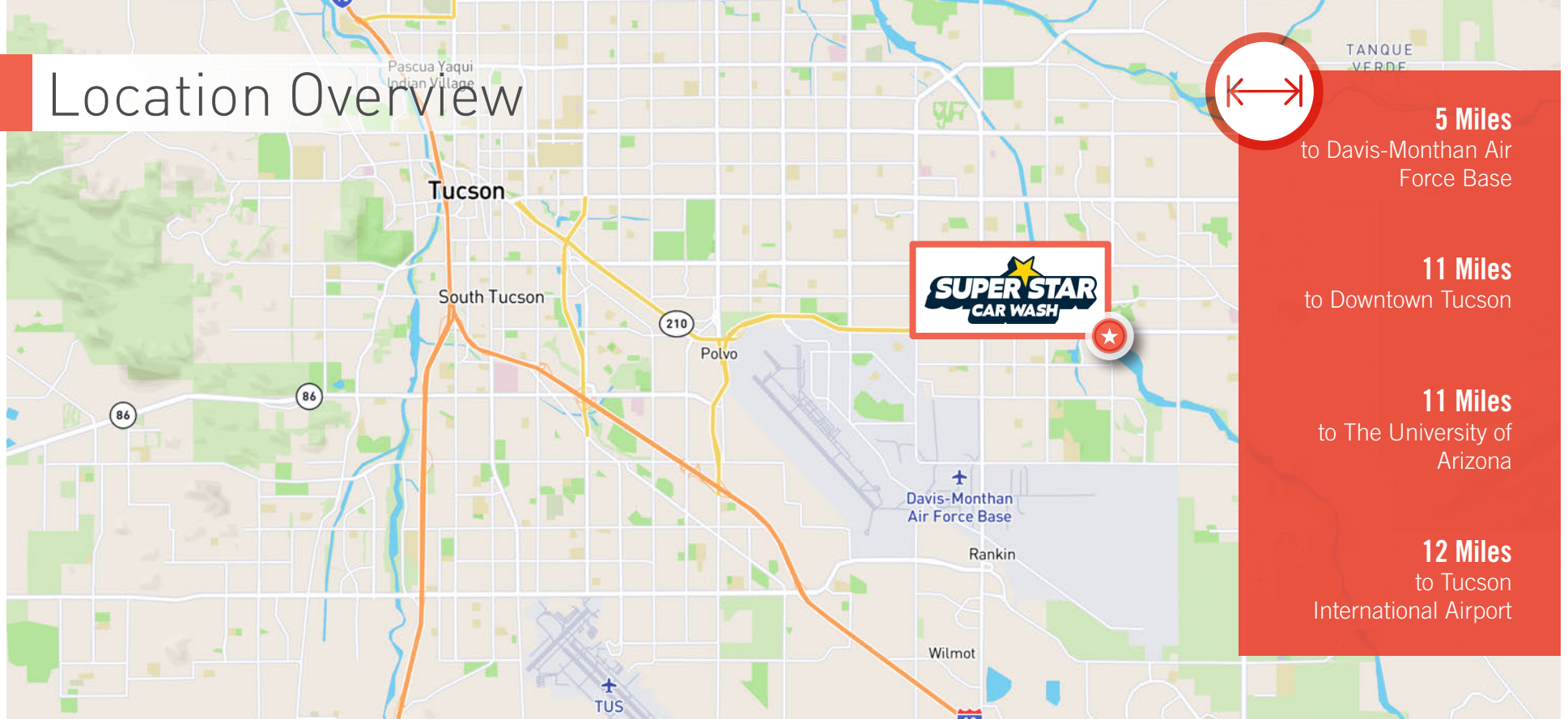
Some of TSG's consumer partners include:



Property Photos



Location Overview



Tucson is the second-largest metropolitan area in Arizona with just over one million residents and serves as an anchor to businesses located in the Southern Arizona corridor. Tucson offers its community an outstanding quality of life along with a low cost of doing business. Over the next five years, the metro is projected to add roughly 37,000 new residents.

Tucson is known for an innovative manufacturing industry in a variety of different sectors such as biotech, aerospace, healthcare, defense, optics, solar, information technology and water. Amazon, Raytheon Missile Systems, IBM, Texas Instruments, Intuit Inc., Universal Avionics and the University of Arizona are some of the top employers in Tucson where each has a significant presence within the community. In addition to Caterpillar and Amazon, Comcast and

HomeGoods, all Fortune 500 companies, have added Tucson locations recently. Davis-Monthan Air Force Base, home to 15,000 employees, is a significant driver of Tucson's local economy.

The University of Arizona is an integral part of Tucson. It has been named a Top 20 US public research institution, and enjoys a large student enrollment of 51,000 students and 16,000 administration staff members and faculty. As the city's largest employer, the University of Arizona is a significant economic driver in the metro. In addition to the campus, the university also oversees Tech Parks Arizona, which operates the UA Tech Park at Rita Road, UA Tech Park at The Bridges, and the Arizona Center for Innovation. These facilities offer more than 2 million square feet of high-tech office, R&D and laboratory space.

[exclusively listed by]

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the likelihood of locating a replacement tenant if the current tenant should default or abandon the property, and the lease terms that Buyer may be able to negotiate with a potential replacement tenant considering the location of the property, and Buyer's legal ability to make alternate use of the property.

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For financing options, please reach out to:

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