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OZ REIT INC

Park View OZ REIT "The Easy OZ"

A Publicly Traded Qualified Opportunity Zone Fund

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Fund Strategy

Park View OZ REIT is the only Qualified Opportunity Fund with publicly traded shares of stock (OTC: PVOZ). We are positioning the fund as a preferred partner for developers with geographic and project-specific expertise that will allow us to consider many more investments while reducing execution risk. Attractive asset types include multifamily residential, healthcare facilities, industrial, and many others. Appealing areas to invest in are those with strong population and employment growth, especially regions with warm weather and low-tax states.

A good example of our strategy is our initial investment in townhouses at 2209 North Blvd, Tampa Heights. The property is located just north of downtown Tampa along the Hillsborough River. Several long-term trends make Tampa Heights an attractive place to invest. First, downtown Tampa has benefited from billions of dollars in capital invested over the last 10 years and has been completely revitalized. Secondly, the scenic Riverwalk connects downtown Tampa and Tampa Heights, providing a pleasant and heavily utilized passage between the two neighborhoods. Tampa Heights has already seen a boom in new restaurants and craft breweries in recent years, highlighted by Armature Works, which offers 20 bars and restaurants.

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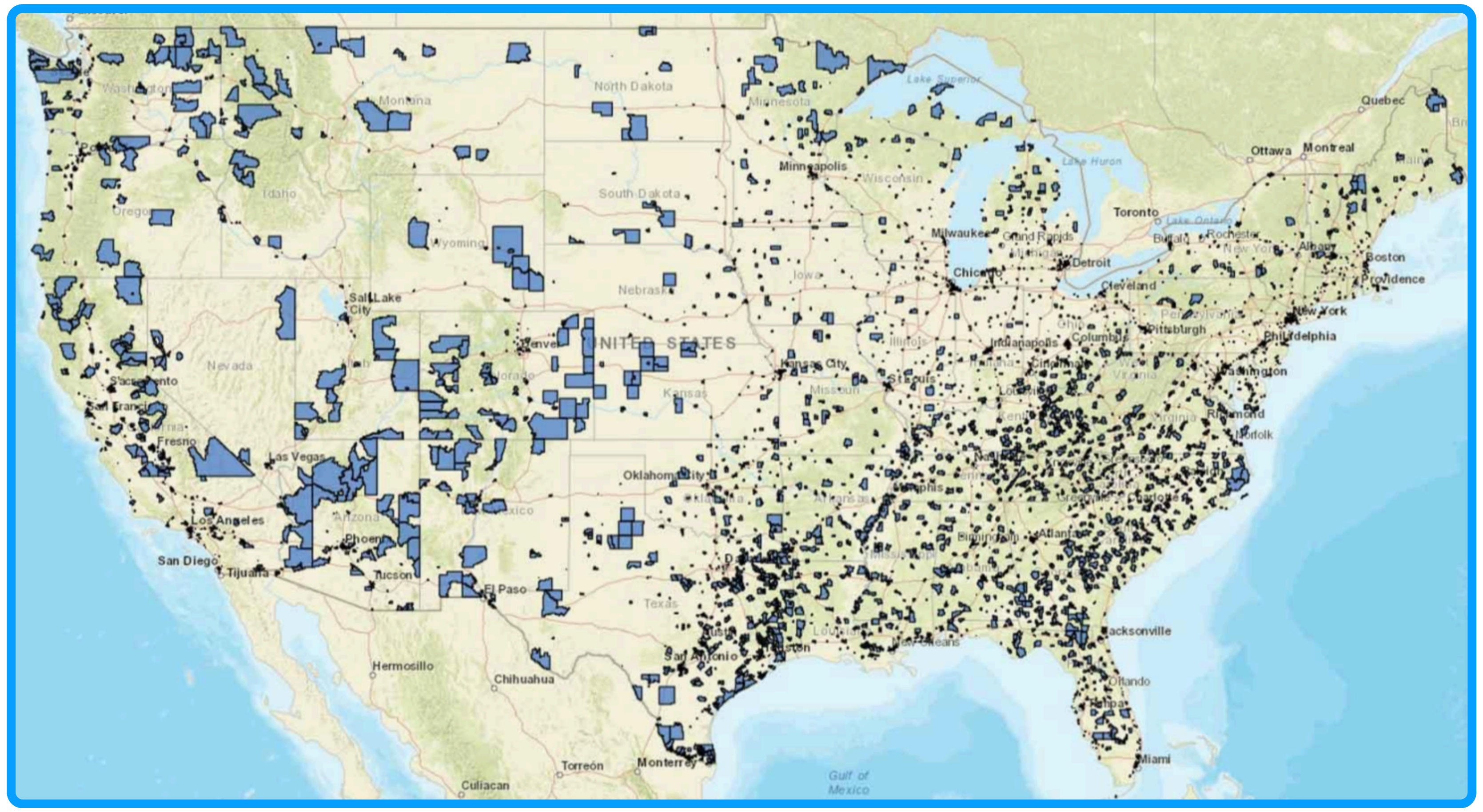
Opportunity Zones 101

What is the Purpose of the Qualified Opportunity Funds Legislation?

The purpose of opportunity zones is to create a positive social impact by spurring economic growth and job creation in low-income communities designated as opportunity zones. It offers significant tax incentives for participating investors. States nominate communities for the designation, and the U.S. Department of the Treasury certifies that nomination. Opportunity Zones were created under the 2017 Tax Cut and Jobs Act. There are more than 8,700 designated opportunity zones located across all 50 states and 5 U.S. territories.



(Source: opportunityzones.com)

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What are Qualified Opportunity Funds?

QOFs are frequently referred to as potentially the most powerful U.S. tax incentive ever created. Private equity firms and family offices have responded by investing more than 100 billion dollars into QOFs. Park View OZ REIT aims to provide these same tax incentives to all investors. Having a QOF with publicly traded shares removes obstacles to investing. Importantly, a myriad of tax planning strategies become available to our investors because they have control of their holding period.

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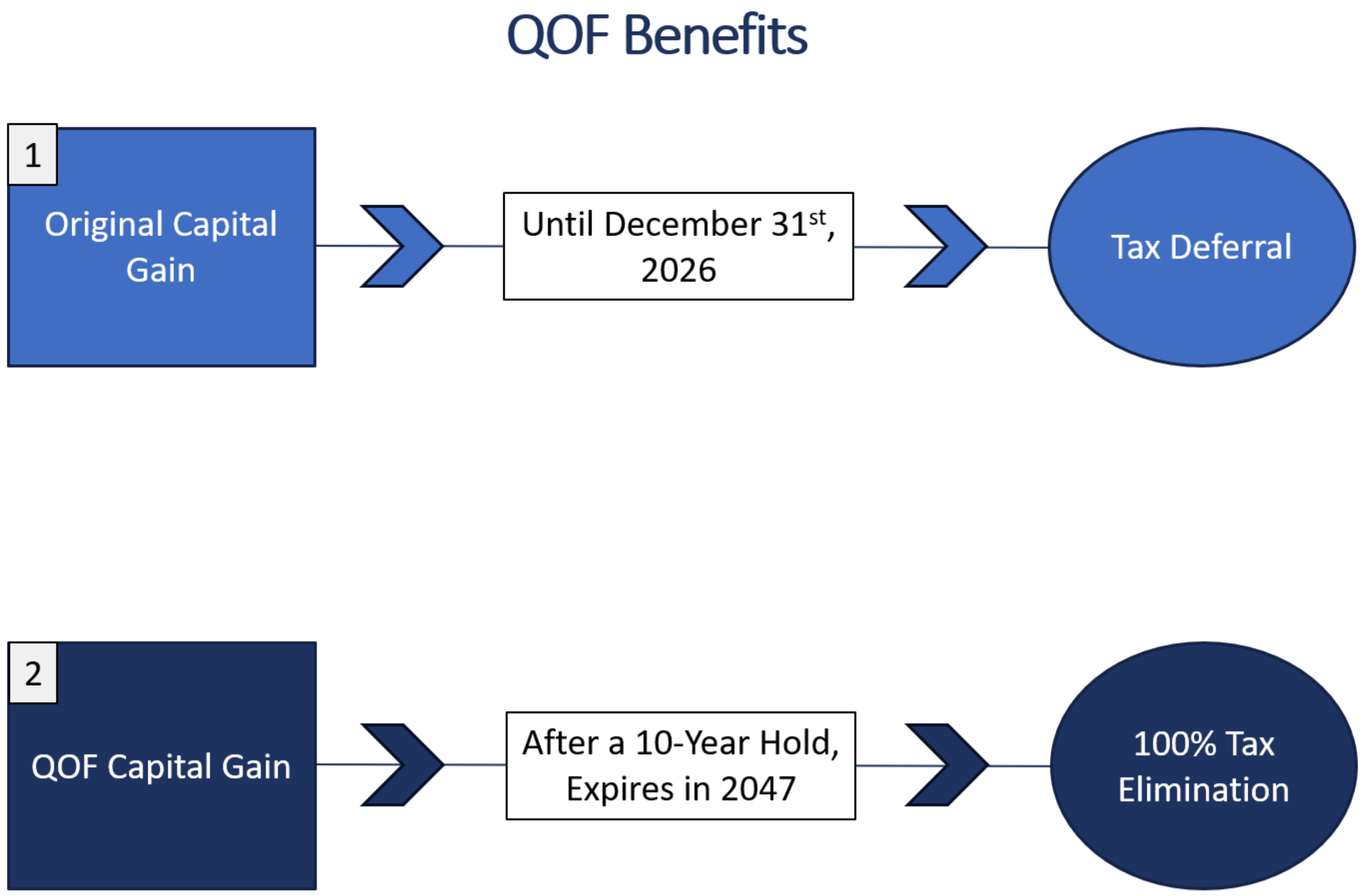
Tax Benefits Timeline

What Cash is Eligible for QOF Tax Incentives?



Once an investor realizes a capital gain they have 180 days of eligibility to make a qualifying QOF investment. The reinvestment of the gain into a QOF begins both the clock for achieving the 10-year hold benefits and the deferral period on the original capital gain. The deferral lasts until the shares are sold or December 31, 2026, whichever comes first. After the deferral, the investors can pay the tax either out of pocket with non-tax advantaged money or by selling shares in the QOF. Taxes owed can be lowered by harvesting losses during the deferment period.

Once the investor holds the QOF for 10 years they become eligible to step up their cost basis on their QOF investment 100%, eliminating all capital gains taxes on the appreciated amount, including the 3.8% NIIT. The elimination of capital gains taxes lasts until 2047, enabling more than two decades of tax-free compound growth.

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Short-Term Investment Benefits

The order and timing capital gains and losses are realized matters for tax planning.

1. The original capital gains taxes are deferred until the QOF is sold or through December 31, 2026. We believe there is a strong possibility that Congress may choose to extend this benefit beyond 2026.

2. Control over the holding period enables our investors to implement a variety of tax-saving strategies.

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Examples of Short-Term Benefits

1 **A taxpayer has a capital gain from selling a business and retires.** If a business owner realizes a capital gain in the same year they are still drawing a salary from the business, they may face a high-income year and a correspondingly high tax rate. Instead, the taxpayer could consider deferring the capital gain by investing in a QOF. They can then spread the capital gain realization by selling a portion of QOF shares each year during the deferral period. By spreading the capital gain realization across lower-income retirement years, they can reduce the overall tax liability and benefit from a lower tax rate. The desired outcome is deferring taxes while lowering the eventual tax rate paid.

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Examples of Short-Term Benefits

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A stock market investor has a strong year with significant gains, followed by a loss in a later year during the deferral period. In this scenario the investor can choose to pay the tax on the gain, reducing their capital. After the capital loss, they would receive a tax loss carryforward. If instead, they deferred the gain with a QOF investment they could then trigger the realization of the gain by selling their QOF stock in the same year as the capital loss resulting in a zero tax rate. The net effect is the investor has either a tax loss carryforward or the cash. If a loss does not occur the investor still benefits from the deferral.

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Examples of Short-Term Benefits

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A business owner has a capital gain in a 1231 asset (a business asset held more than a year) four years after a 1231 loss. 1231 assets are taxed asymmetrically in the taxpayer's favor. 1231 gains are taxed at capital gains rates while 1231 losses are taxed at ordinary income rates. The exception is for a gain occurring within 5 years of a capital loss. Gains having a loss within the designated 5-year "look back window" are taxed at ordinary income rates. In this case, the owner can defer the realization of the capital gain with a QOF investment. They will have access to their capital longer and if they hold the QOF until the loss is outside the 5-year look-back window they will be taxed at capital gains rates. The net result is that by using the QOF the tax is deferred and eventually paid at the capital gains tax rate of 20% versus paying the tax immediately and incurring the 85% higher ordinary tax rate of 37%. (Calculated at 17/20=85%.)

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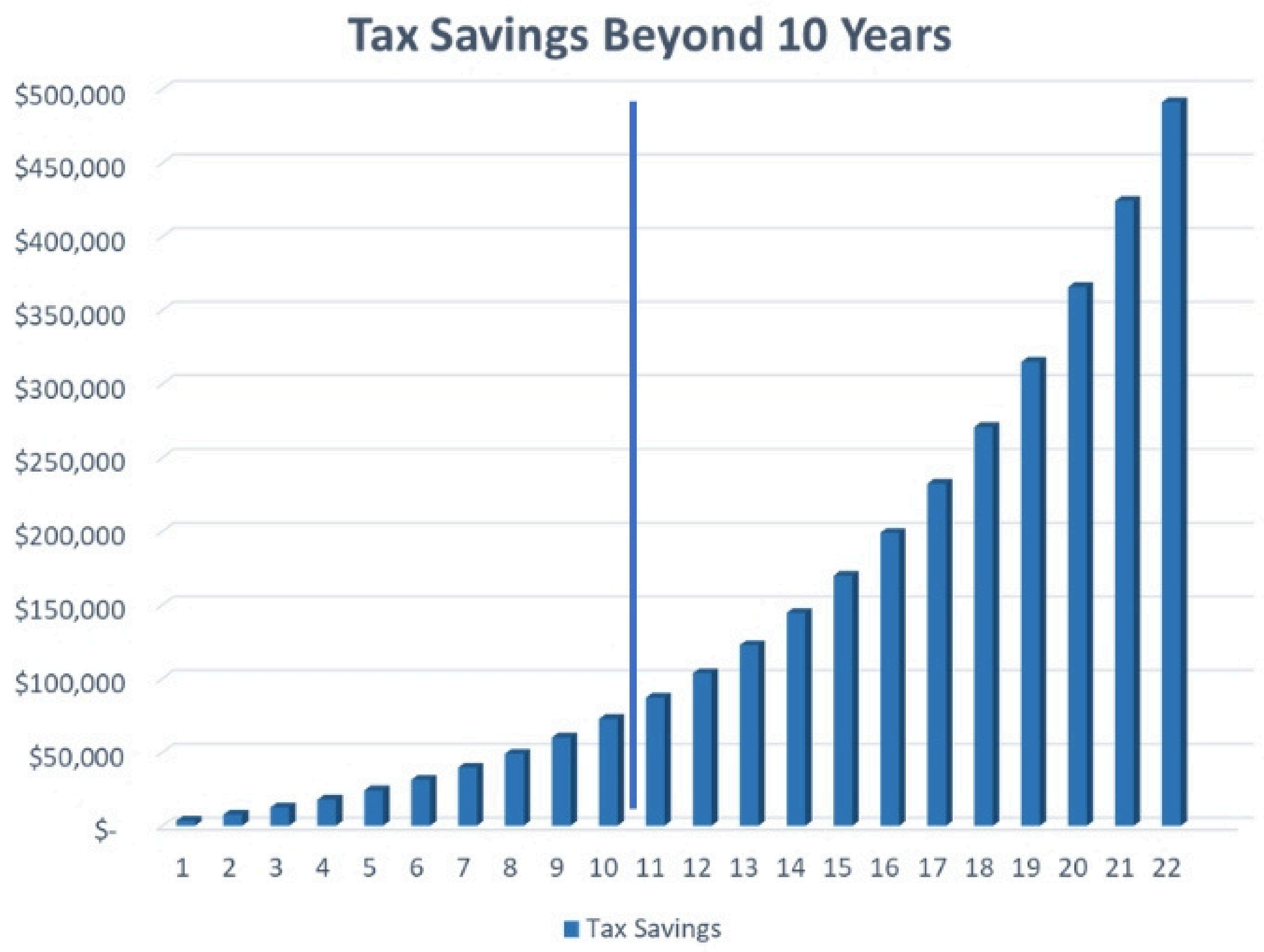
Long-Term Investment Benefits

Roth IRA-like benefits without income or annual contribution restrictions.

1. Elimination of all capital gains taxes, including the 3.8% NIIT, once a 10-year hold is achieved.

2. Unlike most QOFs, we don't implement 10-year planned liquidations of the fund.

3. Our investors enjoy the potential for Roth IRA-like tax-free compound growth until the incentive sunsets in 2047, which is critical to building wealth.



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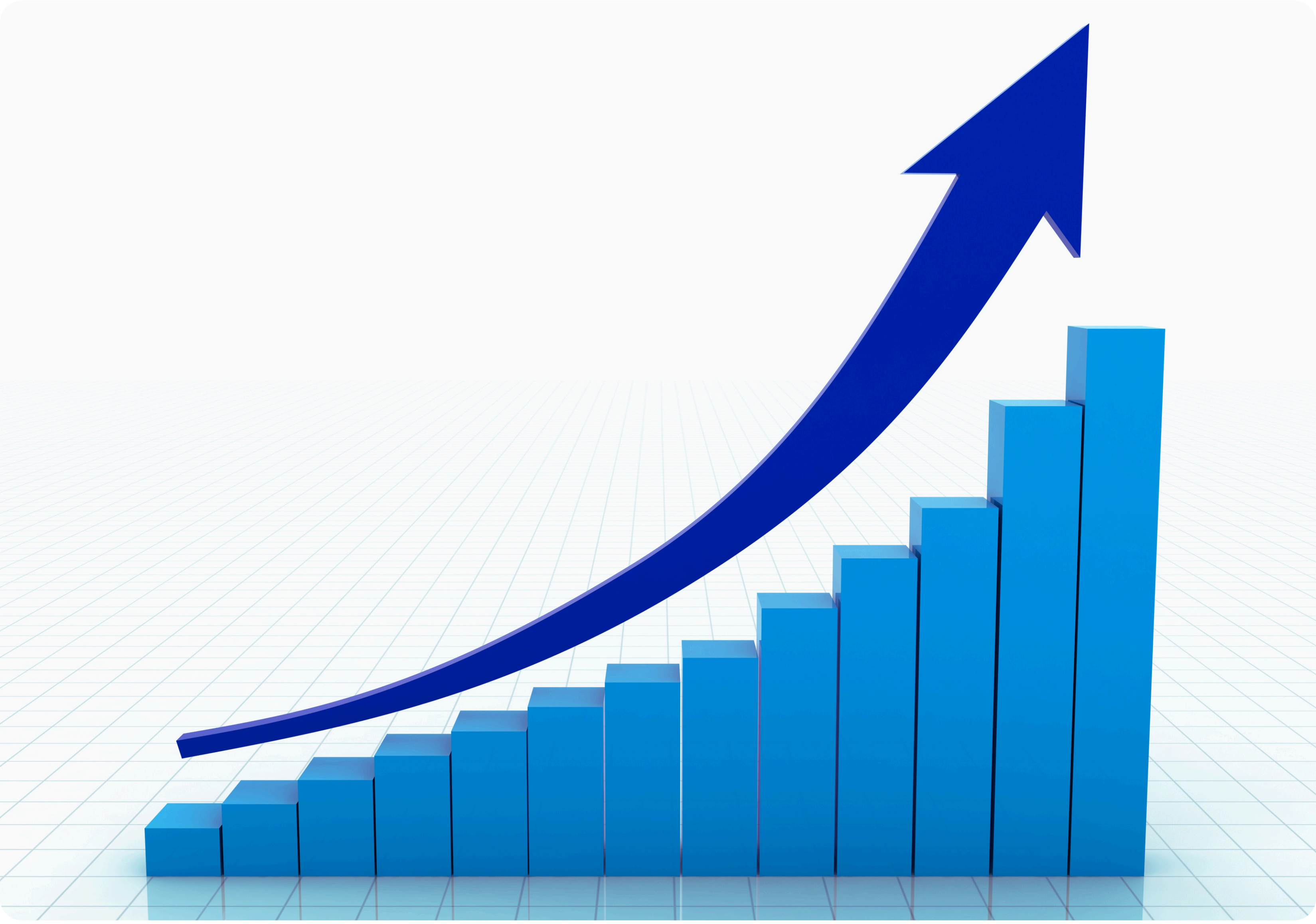
Long-Term Strategies: Using the Elimination Benefit

QOFs offer “Roth IRA-like” wealth creation.

The biggest tax benefit offered by a QOF investment is the potential for tax-free compound growth. A QOF can deliver tax advantages that are similar to a Roth IRA but without annual contribution caps or income restrictions. Once an investor achieves a 10-year hold in the QOF they can elect to step-up their cost basis 100%, eliminating any capital gain liability, including the 3.8% NIIT. This is often thought of as a 10-year benefit, but that is just the beginning because the benefit does not expire until 2047. Compound growth curves accelerate in the outer years, and this is certainly true for QOFs. Using typical market returns, roughly 80% of tax benefits are derived after year 10.



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Example of a Long-Term Benefit

An investor re-invests a recent $1,000,000 capital gain into a QOF. Once the 10-year holding period is achieved the investor is eligible to exit the QOF without owing any capital gains tax or NIIT on the fund's appreciation. If the investment averages 11% annual growth after 10 years the investment would be worth $2,839,000 and the capital gain would be ($2,839,000 - $1,000,000) $1,839,000 resulting in a tax savings of (1,839,000 x (20% + 3.9%) $440,000. Saving over $400,000 in taxes is impressive, but when considering the tax-free compounding effect over the full 22 years until the Qualified Opportunity Fund (QOF) incentives expire in 2047, the investment could grow to an astounding $9,934,000, resulting in a tax savings of $2,136,000 (calculated as $8,939,000 x 23.9%).

The important takeaway from this example: It pays to keep tax-free compound growth going as long as possible. Roughly 80% of the tax benefit comes after year ten.

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Additional Benefits of working with PVOZ

We have made QOF tax incentives available to all investors: The Easy OZ.

No investor accreditation requirements | Low minimum investment | No K-1 tax forms | No minimum or maximum holding period

Park View OZ REIT	Most OZ Funds
No investor accreditation requirements	Must be an accredited investor
$10,000 minimum investment	$100k to $250k minimum investment
Potential for tax-free compound growth until 2047	Mandatory liquidation after 10 years
Investors receive a single 1099-DIV tax form	Investors receive one or more K-1 tax forms
Management fee of .75%	Management fee of 1.5% to 2%
5% stock interest / profit interest	15% to 20% carried interest

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About The Offering

Ticker Symbol:	PVOZ
Stock Price:	The shares can be bought through our electronic subscription agreement, which is available at our website at a fixed price of $100 per share. They may also be purchased under the stock symbol “PVOZ” through a brokerage account at a price that fluctuates with the market. The shares of stock and tax benefits are identical regardless of how they are acquired. We recommend you review our offering circular before making a purchase.
Investor Type:	Any individual or entity (accredited or not) that recognizes capital gains for U.S. federal and state income tax purposes
Tax Form:	1099-DIV

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Disclosure

This information is for discussion purposes only and does not constitute and should not be interpreted as either an investment recommendation or advice, including legal, tax or accounting advice. This document includes forward-looking statements that represent opinions, estimates and forecasts, which may not be realized. There can be no assurance that investments in Park View OZ REIT's stock will achieve our investment objectives or that investors will be able to avoid losses of their invested capital. Losses may occur as a result of identified or unidentified risks. We encourage all recipients to perform their own due diligence and assessment of any offering or information contained herein.

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