

Park View OZ

A publicly traded Qualified Opportunity Zone Fund (OTC: PVOZ)

Why Choose Park View OZ?

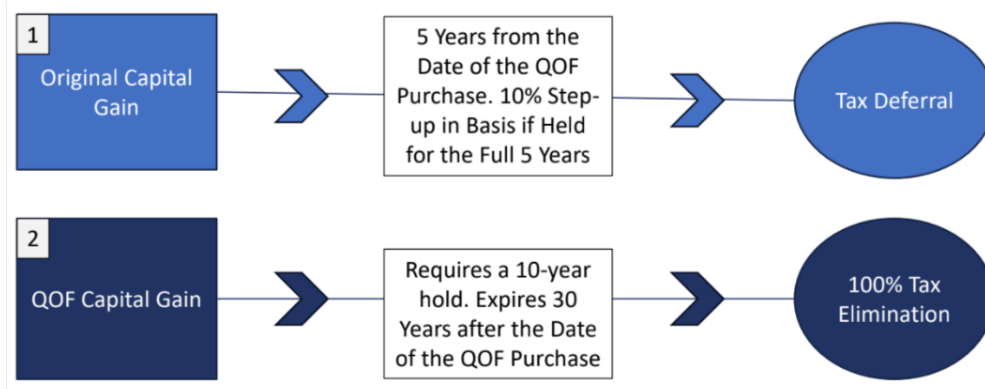
- **The only QOF with publicly traded stock:** buy and sell shares through any brokerage account.
- **Focused strategy:** new residential construction in Opportunity Zones with strong long-term population and job growth.
- **Investor alignment:** low management fees, no carried interest, and the transparency of a public company.

Park View OZ Removes Barriers

- **No investment minimums:** purchase as little as a single share
- **No accreditation requirements:** available to all investors through a public company
- **No lock-ups:** our shares are freely tradable
- **No K-1s:** simple 1099-DIV reporting
- **Industry-low fees: 0.75% management, 0% carried interest**

Powerful Tax Benefits OZ 2.0

- **Deferral:** Postpone capital gains tax for up to 5 years.
- **Forgiveness:** Reduce your original tax liability by 10% after a 5-year hold.
Think of it as a 5-year interest-free loan with 10% forgiveness of the liability if you hold for the full 5 years.
- **Elimination:** Pay zero tax on all QOF investment gains once a 10-year hold is achieved. This benefit lasts for 30 years from the date of the QOF purchase.
The elimination benefit can work like a Roth IRA, but without income limits or annual contribution caps. It provides the ability to contribute a significant amount of savings eligible for tax-free status quickly.



Read more about the upcoming OZ 2.0 start date in 2027 and the potential to keep current capital gains eligible for these enhanced tax incentives in our blog post [The Bridge Strategy: Addressing the Gap in Opportunity Zone Legislation](#).

Why Opportunity Zones?

OZ incentives drive capital into designated low-income areas, potentially creating a “slingshot effect” of revitalization as an influx of capital investment transforms a neighborhood.

For example, our Tampa Heights project is part of a wave of investment transforming the community. We have seen the revitalization of neighboring properties as well as new construction across the neighborhood.

Roth IRA-like Long-Term Benefits

- Elimination of all capital gains taxes, including the 3.8% NIIT, via a 100% step up in cost basis, once a 10-year hold is achieved.
- Unlike most QOFs, we don’t implement 10-year planned liquidations of the fund.
- Our investors enjoy the potential for Roth IRA-like tax-free compound growth for 30 years, which is critical to building wealth.

Starting with \$100,000, using a 10% growth rate and tax rate of 23.8% for illustrative purposes.

Investment Period	Total Value	Taxable Gain	Tax Liability	Tax Savings	% of Total Potential
10 Years	\$259,000	\$159,000	\$37,800	\$37,800	9.7%
20 Years	\$673,000	\$573,000	\$136,400	\$136,400	34.8%
30 Years	\$1,745,000	\$1,645,000	\$391,500	\$391,500	100%

