



Property Tax Services

Timeshare Qualifications

The landscape of the timeshare industry is rapidly changing. Assessment and taxation practices are ever-shifting for this unique category of real estate. This fluid environment drives multiple opportunities for tax reduction and a critical need for streamlined administration of timeshare properties.

The potential impact on affordability for timeshare units makes it imperative to manage and mitigate one of the largest single operating expenses faced by homeowners associations and developers of timeshare properties. By taking a holistic approach and assessing the tax management and administrative challenges associated with each stage in an asset's life, Ryan provides customized services that add value to make timeshare ownership both affordable and marketable.

Single Source Provider of Specialized Solutions

A single source solution to coordinate, consult, and advise ensures that your homeowners association and/or timeshare developer pays no more than its fair share of property taxes. Ryan is the only full-service provider to consider all property tax implications associated with timeshare ownership. Our timeshare and hospitality clients each benefit from a comprehensive suite of services designed to mitigate property tax costs and risks, enhance cash flow, and produce ownership benefits.



Multidisciplinary Team of Tax Experts

Ryan deploys a multidisciplinary team of experienced tax and hospitality industry experts with longstanding jurisdictional relationships, as well as the knowledge and resources needed to successfully manage the unique tax needs of the hospitality industry. Our integrated team of industry-leading professionals is comprised of certified and designated appraisers, personal property experts, former state and local assessment officials, engineers, attorneys, certified public accountants, and financial analysts.

Broad Geographic Coverage with Local Expertise

National coverage with local expertise and relationships, as well as a strong understanding of the industry, its players, drivers and concerns, is essential to maximizing value of hospitality assets. With significantly more local market experts than any other provider, Ryan is uniquely positioned to help organizations understand the complexities of multiple tax jurisdictions and their different approaches to valuing and assessing hospitality property types.

Uncompromising Commitment to Client Service

A commitment to excellence and utilization of sophisticated technology ensure that we're more thorough, efficient, and effective than our competitors. Every client of Ryan has our unconditional guarantee that we will deliver the very best results possible.

Client Satisfaction Ratings

SOURCE: CVENT INC., FEBRUARY 2019



Services Performed Professionally



Avoided Disruptions in Client Offices



Demonstrated Expertise



Responded Promptly



Overall Quality of Service



Overall Experience



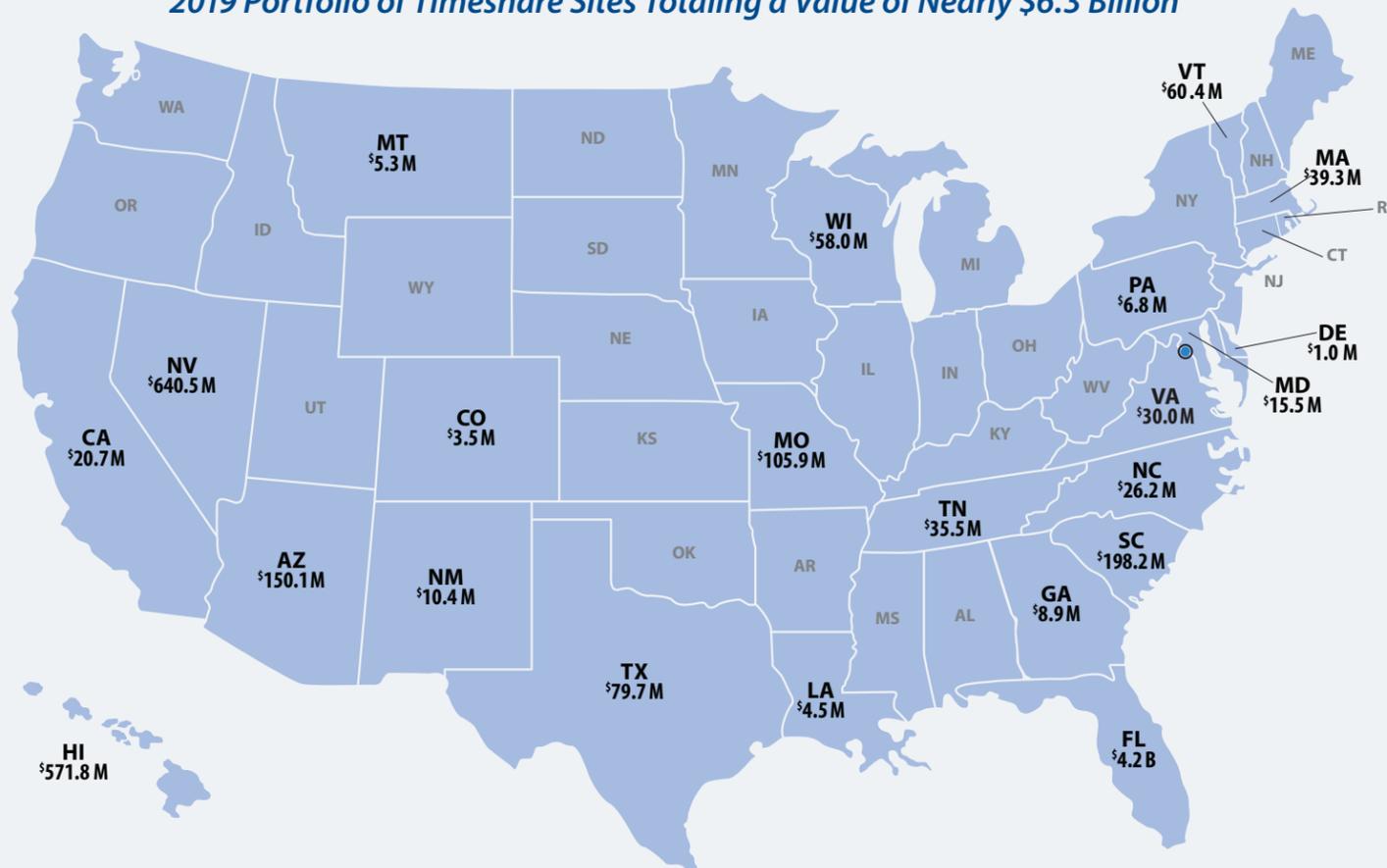
Services Performed Timely



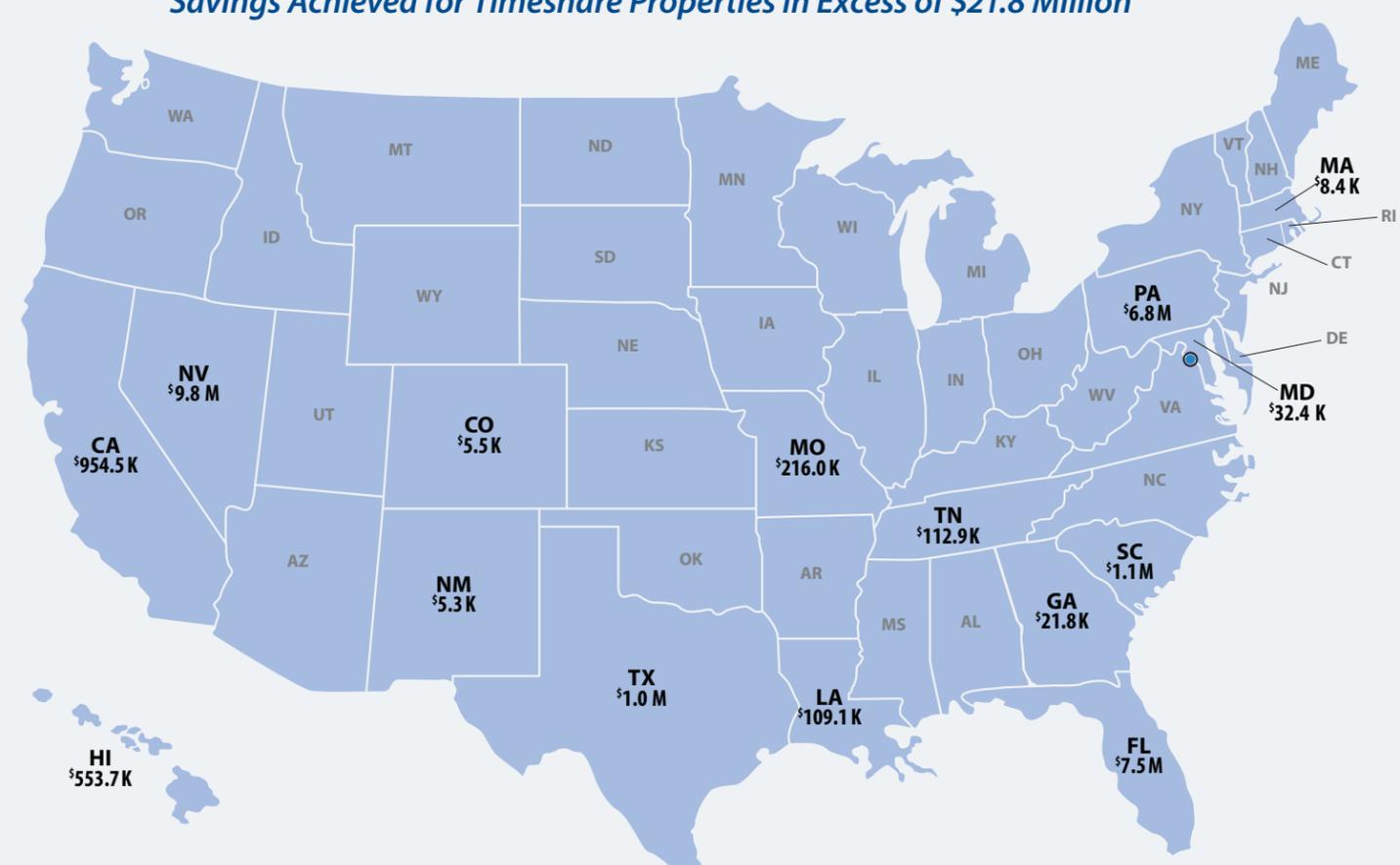
Results Created Value

Timeshare Expertise

2019 Portfolio of Timeshare Sites Totaling a Value of Nearly \$6.3 Billion



Savings Achieved for Timeshare Properties in Excess of \$21.8 Million



About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multijurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a seven-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multidisciplinary team of more than 2,700 professionals and associates serves over 14,000 clients in more than 50 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.

In North America, Ryan, LLC and Ryan ULC provide clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan, LLC is a member firm of Ryan International, a Swiss Verein. Ryan ULC is a constituent entity of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.

Award-Winning Tax Services

For additional information

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