



Altus Group's Realty Tax practice is recognized as the unquestioned industry leader. With the largest, most experienced and expert technical practitioners anywhere, our team can meet your full suite of needs and maximize your position.



FOCUS ON

Realty Tax Consulting

Tax Appeals and Analysis

We aggressively represent our clients' best interests, and are committed to using our expertise and technology resources to lower your tax burden, operating costs and internal overhead. We begin with informal discussions to attempt to settle any disputes with the local appraisal authorities. Moreover, we maximize all legal remedies at the lowest possible cost to the client, the property owner and the taxpayer.

- **Strong Client Relationships** – We meet with clients to establish target-value goals and to gather information.
- **Strong Negotiations** – We meet with officials to negotiate the most favorable assessment (Informal Appeals).
- **Analysis of Uniform and Equal Assessment** – We review competing properties' assessments for fairness and uniformity.
- **Analysis of Property-Specific Data** – We analyze income and expense, and local market data for each subject property, to determine the proper assessment. We inspect property for any internal or external characteristics that could affect value.
- **Access Market Data and Resources** – We review sales data to support a client's case. We have access to an unsurpassed volume of market data, and industry research and statistics.
- **Representation of Client Interests** – We challenge assessments before administrative review boards (Formal Appeals).
- **Diligent Research** – We examine assessment records for accuracy.
- **Tax Expertise** – We assist legal counsel when assessments are appealed to the courts.

Personal Property Compliance

You can trust that our qualified property tax professionals will fulfill the compliance requirements of all your real estate and personal property. This knowledge – along with Altus Group's proprietary tax management software – ensures compliance with local jurisdictions and minimizes your fixed-tax expense. Our tax professionals know the filing requirements for all 50 U.S. States and Canada.

- **Calendar Management** – We calendar rendition due dates for every assessing jurisdiction, in order for every asset to meet timely filing requirements.
- **Rendition Filing Requirements** – We file required inventories and returns with assessing officials for both real and business personal property in a timely manner.
- **Experienced Tax Professionals** – We determine qualifications for tax abatement, tax deferment or exemptions, including pollution-control exemptions.
- **Aggressive Representation** – We represent clients during business personal property tax audits.
- **Jurisdictional/Regional Knowledge** – We monitor jurisdictional requirements and changes, as well as any legislative mandates that may impact property tax compliance.

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Property Tax Administration

At Altus Group, we maintain historical and current property information in our database to ensure timely payments and accurate accruals for all of our clients. Our proprietary tax payment and compliance calendaring system is the best in the industry.

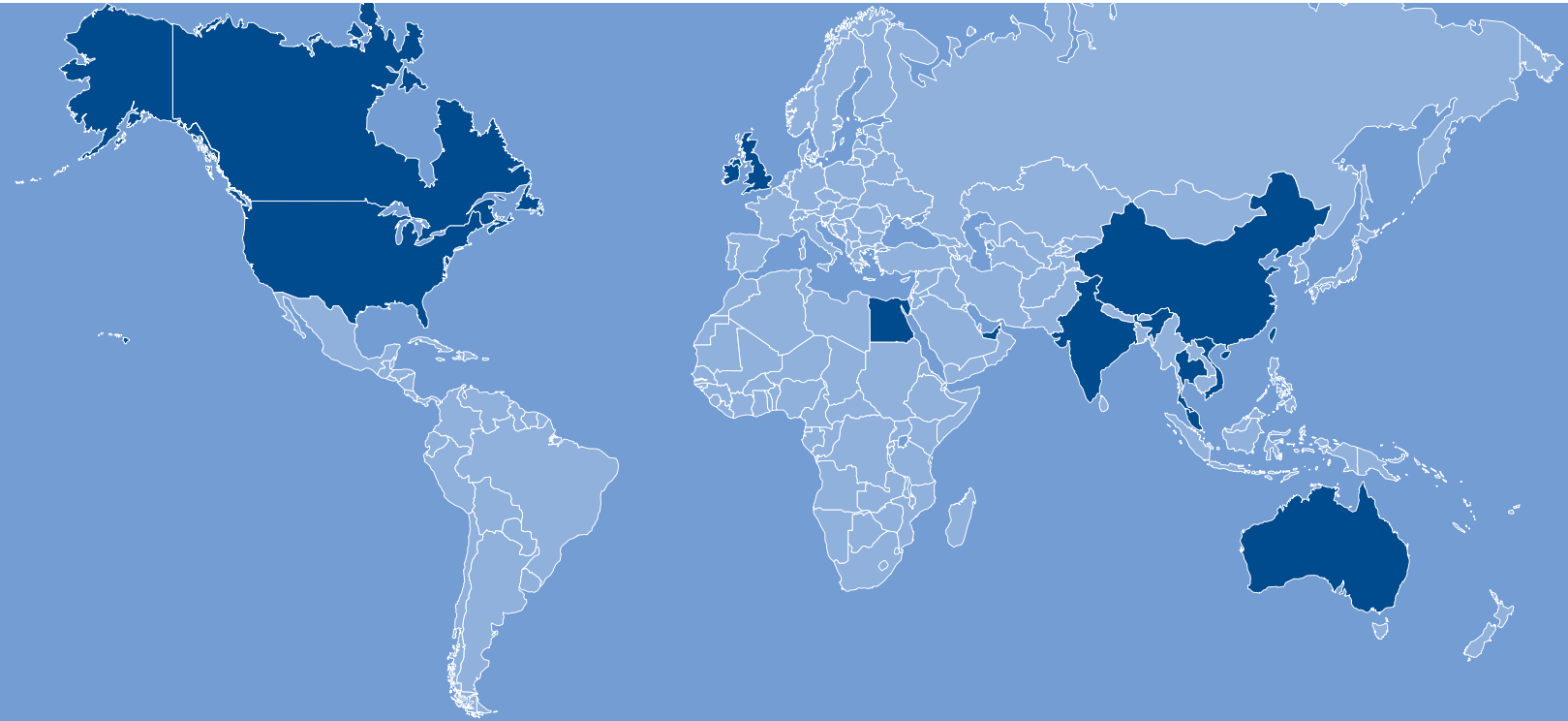
- **Calendar Management** – We calendar payment due dates for every collecting jurisdiction, in order for every asset to meet timely payment requirements.
- **Accrual Budget Estimates** – We develop tax estimates for accruals and budgets via reports.
- **Tax Research** – We calculate property tax prorations for acquisitions and/or dispositions. We research property tax due diligence for potential purchases and also conduct delinquent tax searches.
- **Thorough Review Process** – We secure, review, and approve tax bills. We remit to client's property tax payment approval summary sheets for approved tax statements.
- **Payment Processing** – We conduct actual check-writing and disbursement to property tax vendors (optional).
- **Standard Audit Practices** – We audit landlord tax billings that involve leased locations.
- **Tax Liability** – We report changes, projections and/or forecasts in the area of property tax.
- **Property Tax Law Update** – We monitor federal, state and local laws, as well as current legislative issues that may impact property taxes overall.
- **Comprehensive Reporting** – We prepare a detailed tax analysis of all property at the conclusion of each tax year.

Altus Group offers a complete array of services in all areas of property taxation, including business personal property compliance and appeals, real estate valuation appeals, property tax payment administration and due diligence. Our dedicated staff has over 100 years of collective experience and possesses a keen understanding of the complexities in property tax matters.

- Result-Driven/Client-Oriented
- Superior Customer Service
- Professional, Ethical Staff
- Designated Property Tax Professionals
- Operations in 50 U.S. States and Canada
- Unlimited Market Data Resources
- Flexible Fee Options



Our Network



Altus offers diversified services and unparalleled expertise to a broad range of clients, in various industries across North America and internationally.

About Altus Group

Altus Group is the leading multidisciplinary provider of independent real estate consulting and professional advisory services worldwide. With a staff of over 1,700, Altus Group has a network of over 70 offices in 14 countries worldwide, including Canada, UK, Australia, Asia, USA and the Middle East. We operate four interrelated Business Units, bringing years of expertise together into one comprehensive platform: Research, Valuation and Advisory; Cost Consulting and Project Management; Realty Tax Consulting and Geomatics services. Our business units work independently or in cooperation to provide clients with the benefit of combined expertise. Our distinctive approach allows for decisions based on independent, carefully reviewed conclusions.

Altus Group provides services to some of the most prominent businesses, including banking institutions, pension funds, insurance companies, accounting firms, law firms, public real estate organizations (including REITs), industrial companies, private investors, asset and fund managers, real estate developers, governmental institutions, and oil and gas companies.



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