

PTA

REAL ESTATE TAX DIVISION

CORPORATE BROCHURE



Real Property Tax Representation

Specializing in Commercial Property Taxation
Throughout California and the Western United States

Property Tax Assistance Company, Inc.
16600 Woodruff Avenue, Suite 210, Bellflower, CA 90706
Phone 562.920.1864 Fax 562.920.5775



PTA REAL ESTATE TAX DIVISION

A Brief History

Property Tax Assistance Co., Inc. (**PTA**) a firm that has enjoyed over 35 years of success in business personal property as well as real property tax representation formed an alliance with Jay & Easterley (**J&E**) during 1997. J&E had specialized in reducing assessed values for commercial real estate in California and throughout the Western Region of the United States for a decade.

J&E provided their services in securing sizable property tax relief for their clients. With such a successful team, PTA and J&E decided to merge firms in October 1997 making J&E the exclusive real estate division of PTA; and appropriately titled **PTA REAL ESTATE TAX DIVISION (PTA RETD)**. As J&E did before, **PTA RETD** handles every aspect of the real property tax field including; compliance, due diligence analysis, complete tax bill review, new construction analysis, change in ownership, and of course, the filing of property tax appeals and representation on all commercial and income producing properties.

The PTA RETD staff is one of the most knowledgeable and experienced that you will find to assist your firm through the diverse and ever-changing tax laws. Our staff consists of Former County Assessor personnel, licensed attorneys, appraisers, real estate agents/brokers, CMI's and CPA's. By forming this team of consultants, we have built a firm that specializes in commercial real estate representation. The remaining members of the PTA RETD staff are composed of technical consultants gathering the latest real estate data for the most current value/market approach, interns from local universities, and an extensive Administrative support staff.

These are the individuals that make up one of the most complete and competent real estate property tax-consulting firms on the West Coast; a firm that is involved with County offices, helping to develop and rewrite the tax policies that will provide the taxpayer benefits in the future. A firm that has the experience to provide you and your company with sound valuation analysis, complete compliance assistance, and the knowledge to guide your firm through property tax litigation if needed. The name of the firm is **PTA REAL ESTATE TAX DIVISION**.

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SERVICES OFFERED

With the experience of our personnel and the sophistication of our software, PTA REAL ESTATE TAX DIVISION is able to offer a complete list of services to accurately process your firm's portfolio. Utilizing the most current data from on-line services, we can obtain the latest comparable sales figures/market data including county valuations, which enables us to analyze your properties and ensure that the tax liability is at a minimum.

Compliance

Computers have become the main component of any company that chooses to grow and become a leader in their industry, and PTA RETD is no different. In 1992, the time and money was invested to create a database that would handle one of the largest retirement fund portfolios in the world, the California Public Employee Retirement System, or CalPERS.

Our current software allows us to track each property by state, county, address or parcel, allowing our team to check that all notices are accurate. If the bill is incorrect, this system provides enough time so that we can contact the appropriate county and request an immediate correction or an adjusted bill. It is this kind of up front service and communication with county officials that saves an incredible amount of time and money by not being forced into having to wait through the lengthy appeal process. The system is designed to track previous year information so that trends and estimates can be easily generated. The capability that we have for all compliance tracking is as follows:

Receipt of all taxbills and/or notices.	Processing of all bills to ensure accuracy.
Tracking to ensure timely payment.	Thorough review of all due diligence work.
Tax estimates on new acquisitions.	State/County Change in Ownership Forms.
Filing of Assessment Appeals/Business Statements.	

The tracking of all tax due dates and/or deadlines are recorded for each property by state and county so that there is adequate time to confirm that the bills are accurate and then forwarded on to the appropriate accounting party to be paid timely.

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TAX APPEAL

The following services are included in our full service agreement. They are designed to establish the most accurate value based on current market data. The services are as follows:

- On-site inspection of the facilities.
- Determine the appraisal methodology used by local taxing authorities in assessing the property.
- Analyze both the Client's and the Assessor's records and appraisals to eliminate possible duplicate assessments.
- Analyze data and appraisals to ensure maximum accrued depreciation advantages from all sources: physical, functional and economic.
- Review assessment practices on comparable properties for fair and equal standards by taxing authorities and analyze economic conditions impacting assessed valuation.
- Review all Special and Direct Assessment Taxes and recover improper overages.
- Prepare presentations for assessing authorities using the proper appraisal approaches to value.
- Conduct personal negotiations of value with the proper assessing authorities.
- Prepare and present assessment appeals where deemed reasonable and necessary to the local Assessment Appeals Boards.
- File all necessary real estate returns. This includes, but is not limited to, Construction Cost Questionnaires, Income and Expense Questionnaires and Change in Ownership.
- Assist in securing proper tax documents covering the properties assigned.
- Analyze and report all major changes in property tax procedures and assessment practices in the taxing jurisdiction.
- Acquire copies of Assessor's parcel maps.
- Assist in providing estimates of all taxes for accrual purposes.
- Prepare and submit report describing the results of our tax saving efforts.



LIST OF CORPORATE CLIENTS
Services utilized and benefits accrued

AVALON BAY COMMUNITIES - Since 1992.

- ▶ Providing both full compliance and tax appeal services for over 70 apartment buildings throughout California and Washington totaling more than \$1.2 billion, plus an additional \$500 million in new developments this year.
- ▶ Compliance consists of processing and filing tax appeals, new construction analysis, tax estimates on acquisitions and improvements, review of special and direct assessments upon request, and refund research.
- ▶ Tax appeal work involves property analysis to provide market value assessments for negotiations with Assessor Personnel or to appear before Assessment Appeals Boards.
- ▶ Since 1992, we have reduced their tax liability by nearly 30%.

SAUNDERS PROPERTY COMPANY - Since 2003.

- ▶ Providing both compliance and tax appeal work for their portfolio consisting of Office, Large Retail and Light Industrial.
- ▶ Compliance consists of tax bill approval, correspondence to Counties for all tenant changes, improvements, lease renewals and refund research.
- ▶ Tax Appeal service pertained to valuation analysis of portfolio, filing of assessment appeals, negotiating value with County personnel and appearing before the Assessment Appeals Board to testify.

G. H. PALMER ASSOCIATES - Since 1992.

- ▶ Providing compliance and appeal work for portfolio valued at over \$315 million in apartment properties in California.
- ▶ Compliance consisted of processing and filing tax appeals, tax estimates on acquisitions and improvements, review of special and direct assessments upon request, and refund research.
- ▶ Tax appeal work involves property analysis to provide case for negotiations with assessors' personnel or to appear before Assessment Appeals Boards.
- ▶ Since 1992, we have reduced their tax liability by 25%.



LIST OF CORPORATE CLIENTS
Services utilized and benefits accrued (Continued)

TOYS R US - Since 1993.

- ▶ Providing both compliance and tax appeal services for over 160 properties in three states (CA, WA, OR) consisting of Retail and Vacant Land totaling over \$1 billion.
- ▶ Compliance consists of tax bill approval, refund research and filing of all tax assessment appeals.
- ▶ Tax appeal work involves property analysis to provide case for negotiations with assessor personnel or to appear before Assessment Appeals Boards.
- ▶ Since 1993, we have reduced their tax liability by over 20%.

LOCKHEED MARTIN - Since 1995.

- ▶ Providing compliance and tax appeal work for both real and personal property for aerospace facilities. Achieved substantial success for this corporation in both fields.
- ▶ Personal property was reduced from \$200 million to \$21 million for four years resulting in a \$2 million dollar refund.
- ▶ With regard to real estate, we began with new construction analysis that exposed issues regarding remediation and contamination, resulting in a refund of \$700,000 for 3 years.
- ▶ With real and personal property combined, we reduced their tax liability by over 60%.

LAWRENCE WELK'S DESERT OASIS - Since 1996.

- ▶ Providing compliance and tax appeal work for both real and personal property for this resort property.
- ▶ Began negotiations with the Real Estate Division Assessor personnel on behalf of owner. Reduced real property value from \$60 million to \$28 million.
- ▶ The preceding reduction triggered a quadrennial audit with the Business Property Division that led to additional refunds retroactive back to 1993.
- ▶ We then reviewed the special assessments and began working with the State Board of Supervisors revealing that an annual refund or reductions of \$62,000 were due for 1993 and beyond.



APPROACH TO TAX MANAGEMENT OF THE REAL ESTATE PORTFOLIO

The following is a detailed outline of the steps and actions that must be taken to identify and secure potential tax savings throughout a property or portfolio. PTA REAL ESTATE TAX DIVISION has the experience to comprehend the diversity of a portfolio due to the geographical locations and variety to provide the necessary direction. Our real estate experience, expertise and flexibility provide us with the necessary tools to effectively accommodate the ever-changing tax world.

PHASE I Initial Analysis

- ↩ With the information provided by the client, each property is setup in the database and a hard file is created. The account team will research any additional information needed to review the properties.
- ↩ A two-year tax history is created for each property.
- ↩ A tax calendar is created for each property to lock in all pertinent deadlines for filings, returns, appeal dates, hearing schedules, etc.
- ↩ Verify that all legal descriptions coincide with Assessor's ID numbers.
- ↩ Collect and review most current tax bills and/or latest statements or notices.
- ↩ The current assessment value is derived by reviewing all pertinent information including any appraisals, outstanding appeals, delinquent taxes and litigation, if any.
- ↩ During initial review, properties with exemptions, special or direct assessment issues, or any other special tax issues are "flagged" to be monitored and worked in Phase III.
- ↩ Verify correct ownership of all properties and requesting the necessary notices and information immediately if ownership is incorrect.
- ↩ Value analysis by using the Cost, Market, and Income Approaches.
- ↩ Comparable sale properties are researched to ensure fair and equitable values.
- ↩ Discounted Cash Flow and Lease Analysis are performed when necessary to determine Present Worth of Future Benefits.
- ↩ When necessary, on-site inspections of the properties are conducted and copious notes are taken.



**APPROACH TO TAX MANAGEMENT OF THE
REAL ESTATE PORTFOLIO
(PHASE I CONTINUED)**

- ↪ Interviews with area real estate professionals are conducted to achieve an even more accurate trend of values. Professionals are to include asset managers, contractors, listing and managing agents. All data gathered is entered into the system to assist in creating the property history and a more accurate projection for future liabilities.
- ↪ Each property is analyzed and compared to current market conditions to determine that an accurate value is assessed.

At the review concluding the initial set-up analysis, we then outline the target areas by way of deadlines or due date priorities. During this time the following information is being gathered so that we may act in the quickest manner possible and upon your direction.

PHASE II

ASSESSMENT APPEALS

- ↪ PTA RETD will timely file all appeal notices to ensure that the rights and interest of your firm are protected.
- ↪ PTA RETD will be responsible for all communication to the taxing authorities and tracking of the entire appeal process including refund research.
- ↪ From the information gathered in Phase I, a detailed case is prepared. The case is used during any informal talks with Assessor personnel and may be used, if it is necessary, to proceed to a more formal panel or to the Assessment Appeals Board.
- ↪ PTA RETD will continuously provide updates as requested throughout the appeal process, including results and recommendations. Quarterly reports may be provided.

We will then be responsible for all communication and reports provided to your firm. This facilitates continuity in communication.



CLIENT INTERFACE

- ↪ PTA RETD will continue to update your firm of any property taxation laws throughout the country that may affect properties contained in the portfolio.

- ↪ PTA RETD will outline and implement overall portfolio tax plans and direction to minimize tax liability. This includes consultation at any level with respect to all property tax related matters.

- ↪ Reports, as scheduled or upon request, outlining the status of the entire portfolio including, but not limited to, assessment appeals; refund status; special and direct assessment refund status, where applicable; tracking of new and deleted properties; and change of ownership status will be provided.

All reports can be customized to your firm's specific needs. For example, a year-end, semi-annual, or quarterly tax summary report; accrual and budget projections; appeal status; tax saving documentation; or entire portfolio breakdown by geographical area or property type. These reports may all become useful internal tools for current and future year planning, as well as budgeting.

All reports can be recorded or sent in a variety of ways, e.g., hard copy, diskette, e-mail, or by twenty-four hour connectivity directly to the database.

All records in the portfolio are backed-up on a daily basis to protect against any type of natural or technical disaster.

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BREAKDOWN OF TAX SERVICES AND SOFTWARE USED

Below is a listing and brief description of some of the key types of software that allows PTA RETD to keep and maintain the most current and pertinent information for your company portfolio.

- As mentioned earlier, PTA RETD has always been eager to find the most efficient and dependable ways of maintaining and tracking information for their clients. The PTA RETD database as previously mentioned was designed to handle the intrigue and complex filing and tracking of the Possessory Interest world. Because it was designed by and for PTA RETD, it is continually being upgraded and streamlined to benefit both our personnel and, of course, our clients.
- **First American Title/Experian/TRW Redi/Win 2 Data** - This system allows information to be gathered both via compact disc and on-line. The information obtained is based off County records is a valuable tool to locate comparable sales, confirm ownership and tracking parcel changes. On-line searches can be done in a variety of ways.
- **Client Connectivity** - Knowing the importance of being able to access information in a moment's notice, PTA RETD will provide your firm with a direct line of connection to the database holding the portfolio information. This can be achieved by a couple of different ways. PTA RETD can build a computer system to be installed in your company offices with a direct line to connect via modem to the database. In the event your firm has a modem system in place, PTA RETD could simply load and configure the necessary software to dial in and connect. All the information will be available in moment's notice. Training is also available so that your employees could run their own reports that can be printed with a local printer.
- **Costar** - This service is one of the most widely used services in the Real Estate industry. As the name would indicate, the service is an extensive database to comparable sales, an imperative part of establishing market value. One of the latest improvements to this system is the ability to receive the chosen comps via e-mail. This makes turn around time much faster and easier to process. Other benefits of Comps include trend reports, contacts for active sellers and buyers, Brokerage Share Market Share Report, Paired Sales Report and portfolio profiles.
- **L.A. County On-line** - This service is a live on-line link to the Los Angeles County Tax Collector and Assessor records. We have the ability to compile the same information that is current to the Assessor and/or Tax Collector's office. Such information includes outstanding taxes due, penalties, refunds, ownership information, parcel number changes, legal description information, and other pertinent information.



IN HOUSE LEGAL TEAM SUCCESS

Our firm has the ability to provide property tax law research and written legal opinions. This may be applicable to either real or personal property assessments.

We also have the capability to provide the appropriate litigation services for appealing unfavorable decisions to the court level. Furthermore, we have successfully represented:

Lockheed Martin v. County of Los Angeles. This action requested the proper interest on refunds during a specific frame of time. The court ultimately granted our request and Lockheed Martin was paid the missing interest owed.

International Medications v. County of Los Angeles that pertained to the appropriate hearing notice given to applicants. We represented 23 corporations, which were effectively denied proper hearing notice. This resulted in a denial of their due process rights. Our clients directed the request for proper notice. Unfortunately, this was denied at the Board level and in Superior Court; however, the Court of Appeals made the proper interpretation and ruled in our client's favor. The result created a failure on the Board's behalf to adjudicate the appeals within two years. Thus, the taxpayers were entitled to their opinion on the applications and refunds were granted.

We have been successful in enforcing the decision of *Isaac v. City of Los Angeles*, which stated, "It is improper to attach special assessment liens on master metered buildings for collection of past-due and estimated future billings for water and power." We have assisted clients in extinguishing these liens and recovered substantial tax savings. Most recently, we have a resolution to *Bacon v. County of Los Angeles*, which involved the County applying a lower interest rate to County refunds. The Court has directed the County to refund the appropriate monies based on the higher interest rate.

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PERSONNEL

PTA REAL ESTATE TAX DIVISION is built on a staff of experience and professionalism. Before an agent can join the PTA RETD team, they must have a minimum of five years of actual tax reducing experience. This experience must include communicating with clients on their long-term goals for their portfolio, as well as negotiating and appearing before the Assessment Appeals Boards. Although many taxes and legal issues can be resolved through negotiations, there is nothing more important than being able to construct a complete and solid presentation. This requires access to the most current data, extensive research, and copious notes. All this is done in preparation for the file and when needed, to be presented before the various Assessment Appeals Board.

It is at this level that the PTA RETD staff has achieved an extremely high level of success and takes their greatest pride. This success rate is recognized and respected by the counties and has garnered us strong professional relationships with the taxing authorities. These are the kinds of relationships that assist us in processing tax appeals and other outstanding issues in the quickest and most accurate manner.

PTA REAL ESTATE TAX DIVISION maintains 30 employees throughout four locations within California:

LA Metropolitan/Orange County Area

16600 Woodruff Avenue, Suite 210
Bellflower, CA 90706

Walnut Creek, CA

1981 N. Broadway Suite 342
Walnut Creek, CA 94596

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OFFICERS & KEY PERSONNEL

The following are brief biographies of company officers and key personnel:

DAVID L. GANGLOFF, JR.

President, Property Tax Assistance Company, Inc. (PTA) & PTA REAL ESTATE TAX DIVISION
Attorney at Law

David has been successfully representing and defending the rights of the California taxpayers, and those of several other states, since 1984. David is highly active in pro-taxpayer legislation and has testified numerous times before the California Legislature. To further ensure that the rights of the taxpayer are protected, David is currently involved with Cal-Tax and other industry professionals in re-writing the California Assessor's Handbook 501 which determines the methodology an assessor must use to obtain a fair value. While representing both real and personal property, David is a member and regular speaker at professional associations such as Institute for Professionals in Taxation, Defense Contract Audit Agency, and the Society of Auditor-Appraisers. He has also been an instructor at the Institute for Professionals in Taxation Advanced Personal Property Tax School in College Station, Texas. Other memberships include American Society of Appraisers and the California State Bar. David has also completed the ASA Machinery and Equipment Appraisal Course and all portions of the Certified Public Accountant Examination.

SEAN P. KEEGAN

EVP & Principal, PTA REAL ESTATE TAX DIVISION

Mr. Keegan is a Principal and Executive Vice President (EVP) with Property Tax Assistance Company, Incorporated (PTA). Sean has been providing successful personal property and real property tax representation throughout the State of California, Arizona, and Nevada since 1989. Sean has successfully represented large manufacturing facilities (e.g. publicly traded companies) and service related industry clients with their Business Personal Property Assessments. Sean also provides consulting in complex Assessment Appeals Board (Board) presentations involving accounting, appraisal, and property tax interpretations. He advises clients in audit preparation and provides audit defense work in the property tax area. Sean also oversees and coordinates appeal representation for commercial (office, research & development, and retail), industrial, and multi-tenant properties with PTA Real Estate Tax Division. This includes Real Property and Leasehold Fixture Valuation. Sean has experience with new construction issues, ownership issues, and exemption issues. Sean specializes in the following industries: Semiconductor & Printed Circuit Board Manufacturing, Storage Disk Manufacturing, Aerospace/Military Component Manufacturing, Electronic Medical Monitoring Systems, Music Recording, Feature Film, Audio and Video Post Production, CD/DVD Manufacturing, Food and Fluid Milk Processing. Memberships include the Institute for Professionals in Taxation (Property & Sales Tax), OC Taxpayers Association, and Society of Auditor-Appraisers. Sean has completed all ASA Machinery and Equipment Appraisal courses. Sean is a graduate of California State University, Long Beach and Pacific Coast University School of Law.

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ARTHUR E. BENNETT, CMI
Vice President-National Property Tax Services

Prior to joining PTA in 2005, Mr. Bennett was the Regional Manager-Property Tax for Coca-Cola Enterprises, Inc. (CCE), based in Los Angeles, California, where he was responsible for all property tax matters on production (bottling plants) and warehouse/distribution properties in 16 western states. Prior to joining CCE in May 2000, Mr. Bennett was a Principal in the property tax practice for Arthur Andersen LLP in Los Angeles, California, specializing in the assessment review and appeals of real and personal property. Mr. Bennett's experience includes property tax representation of hotels, golf courses, industrial/manufacturing properties, office buildings, shopping centers, alternative energy projects and state/centrally assessed properties. He has also testified on property tax issues before numerous jurisdictions at the county, state and federal level. From 1971 to 1990, he was employed by Santa Fe Railway Company working in the property tax department. Mr. Bennett has held memberships in several property tax and professional associations including, former Director and Executive Committee member Arizona Tax Research Association, former Director and Executive Committee member California Taxpayers Association, former Chairman of the California Legislative Committee of the Western States Association of Property Tax Representatives, American Planners Association and the International Association of Assessing Officers. He is also currently serving as a City Council Member for the City of Chino Hills, California. Mr. Bennett holds the professional designation (CMI), Certified Member of the Institute for Professionals in Taxation and from 2002 to 2005 he served on its Board of Governors. In June 2004, he was presented with the IPT Distinguished Service Award for his service to the organization and tax profession.

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LINDA BOEHME
Senior Tax Consultant
Portfolio Analyst

Linda has been working in the California property tax field for over 25 years. She has served as both a Senior and Supervising Appraiser with Santa Clara County and provides our clients with valuable insight as to how County Assessors operate. Linda specializes in the analysis of income streams, capitalization rates, and maintains our extensive database of rental, sales and transaction information on thousands of properties. During her years as a Deputy Assessor, Linda attained "Advanced Certification for Property Tax Purposes" from the California State Board of Equalization (BOE). Other completed BOE courses include "The Income Approach to Value," Appraisal Mathematics, Mortgage Equity Techniques, and the Appraisal of Income Producing Properties. Linda also completed various courses offered by the Appraisal Institute including Real Estate Finance, Real Estate Appraisal Law, and Real Estate Appraisal of Income Property.

RONALD W. GANGLOFF
Vice President, State & Local Tax Services - Principal
Attorney at Law

Mr. Gangloff is Vice President of State and Local Tax Services for Property Tax Assistance Co., Inc. he has been practicing successful tax representation throughout California and Arizona since 1988. Mr. Gangloff is a member of the California State Bar, a licensed Real Estate Broker and has completed all four machinery and equipment appraisal courses offered through the American Society of Appraisers; he formerly sat on the Cal Tax Board of Directors. Mr. Gangloff has appealed and reduced the assessed value of numerous types of manufacturing and retail equipment including equipment related to aerospace, mining, fast food, electronic components, movie production, video post production, food processing, precious metal recovery, furniture mfg. Semi-conductor manufacturing and biomedical among others. Mr. Gangloff represents such clients as, General Mills, Ricoh Electronics, Campbell's, Safeway-Vons, Conexant, Price Pfister and Corning.

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IN HOUSE LEGAL TEAM

ROBERT A. POOL, Attorney at Law

An active member of the California State Bar, Rob began his tax career in 1988 handling federal tax issues. Having an extensive background in California Trust and Property Tax Law, Rob prefers to specialize in property tax administration representation and litigation. It is this experience that Rob uses to further his activities as a pro-tax payer advocate by being an active contributor to rewriting the Assessment Appeals Manual. Rob has practiced before the California Supreme Court as well as the California Appeals Court and was instrumental in a published class action suit that defined the parameters of the 45-day assessment appeal notification. Other mentions include a formal brief Rob submitted to the State Attorney General that outlined and supported the Attorney Generals formal opinion to open original assessments through audit. Rob is an active member of the local Los Angeles County Bar Tax Committee.

DAVID L. GANGLOFF, JR., Attorney at Law

President Property Tax Assistance & PTA REAL ESTATE TAX DIVISION

David has been successfully representing and defending the rights of the California taxpayers, and those of several other states, since 1984. David is highly active in pro-taxpayer legislation and has testified numerous times before the California Legislature. To further ensure that the rights of the taxpayer are protected, David is currently involved with Cal-Tax and other industry professionals in re-writing the California Assessor's Handbook 501 which determines the methodology an assessor must use to obtain a fair value. While representing both real and personal property, David is a member and regular speaker at professional associations such as Institute for Professionals in Taxation, Defense Contract Audit Agency, and the Society of Auditor-Appraisers. He has also been an instructor at the Institute for Professionals in Taxation Advanced Personal Property Tax School in College Station, Texas. Other memberships include American Society of Appraisers and the California State Bar. David has also completed the ASA Machinery and Equipment Appraisal Course and all portions of the Certified Public Accountant Examination.

RONALD W. GANGLOFF, Attorney at Law

VP, State & Local Tax Services, PTA REAL ESTATE TAX DIVISION

Ron has been practicing successful tax representation throughout California and Arizona since 1988. As an attorney Ron is actively involved with pro-taxpayer legislation and is currently working with Cal-Tax and other industry professionals in re-writing the California Assessor's Handbook 501. Specializing in both real and personal property, Ron works with clients in the following fields: Entertainment, Possessory Interest and Fast Foods, Retail, Aerospace, Defense, Forging, and Bio-Technical. Ron is a licensed real estate broker. Certificates and memberships include ASA Machinery and Equipment Appraisal courses, Institute for Professionals in Taxation, Society of Auditor Appraisers, and California State Bar.

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MAJOR CLIENTS:

The following is a partial list of corporate clients that have enjoyed the benefits of
PTA REAL ESTATE TAX DIVISION.

AvalonBay Communities, Inc.

Toys R Us, Inc.

Safeway Corporation

DSB Properties Inc.

Diageo North America, Inc.

Saunders Property Company

Commonwealth Pacific

Sobrato Development

Farmers & Merchants

CalPERS / CalSTERS

Gottschalks

Blue Cross of California

KB Homes, Inc.

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