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## Introduction

## Paul Bach

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Areas of Service
Due Diligence for:

- Property Tax Expenses
- Property Tax Incentives
- Real Estate Assessment Review
\& Appeal Management
- Personal Property Consulting
- National Real Estate Portfolio

Support


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Property Tax Liability Calculation
(6)


## Property Tax Liability

## Real Property

Assessor Role
Determine the fee simple market value as of a lien date

Remember: Cost does not equal value

## Real Property

Taxpayers have options

- Review the Assessment Notice on an annual basis
- Record Cards are public information
- Many clients are aware of neighbor's and competitors


## Real Property

Perform an annual property tax review

- Recommending a review enhances your position
- We review complimentary
- We handle many cases on a percentage of savings
- Deadlines
- Michigan July $31^{\text {st }}$ for commercial and industrial property


## Real Property

If you or your clients have .....

- New construction
- Expansion
- Renovation or reorganization consider Abatements/Incentives

These all have economic benefit to the community and tax saving strategies may be available.


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Who has the first question?


