



MARVIN F. POER & COMPANY

THE POER ADVANTAGE

STABILITY

Since 1964 serving our clients under same ownership and high standards

EXPERIENCE

Over 200 local property tax professionals with decades of valuation experience

KNOWLEDGE

Represent property in all 50 states and over 7,000 local tax jurisdictions

FOCUS

Single-source provider of tax services nationwide

MARVIN F. POER & COMPANY

Your source for information on property tax issues.

Visit our website at:

www.mfpoer.com

POER, the clear choice of businesses seeking a world-class leader for their state and local tax services, setting the standard by which all others are measured.

Real Estate Property Tax Services



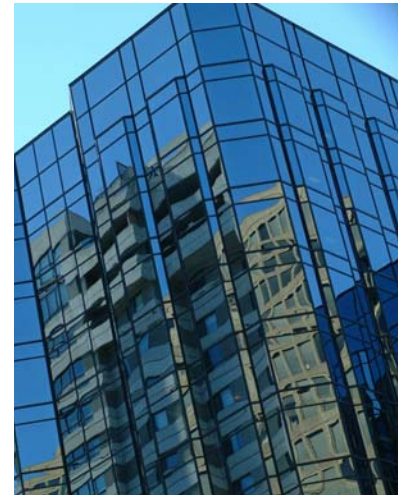
You can be sure the demands and the costs of government services in your community will grow, tax laws will become more complex, and property valuations will rise. But, with the help of Marvin F. Poer & Company professionals, you can also be sure you'll get the fairest possible property tax assessment and return on your investment.

Our people are part of the communities they serve. They know local property valuations and taxing procedures. They know how to minimize your tax expenses, go to bat for you in assessment appeals, and stay on top of your tax obligations.

What POER Does for you

Property Investigation, Review & Analysis

- ❖ Analyze and evaluate financial data related to properties.
- ❖ Analyze and review prior year assessments and determine the local assessment procedures used.
- ❖ Develop an independent opinion of value utilizing income, direct sales comparison, cost and comparable assessment approaches as applicable.
- ❖ Review the assessed value and POER estimate of value with client.
- ❖ If assessment is satisfactory, no further action is necessary.
- ❖ If assessment is determined excessive, POER proceeds with the assessment appeal.



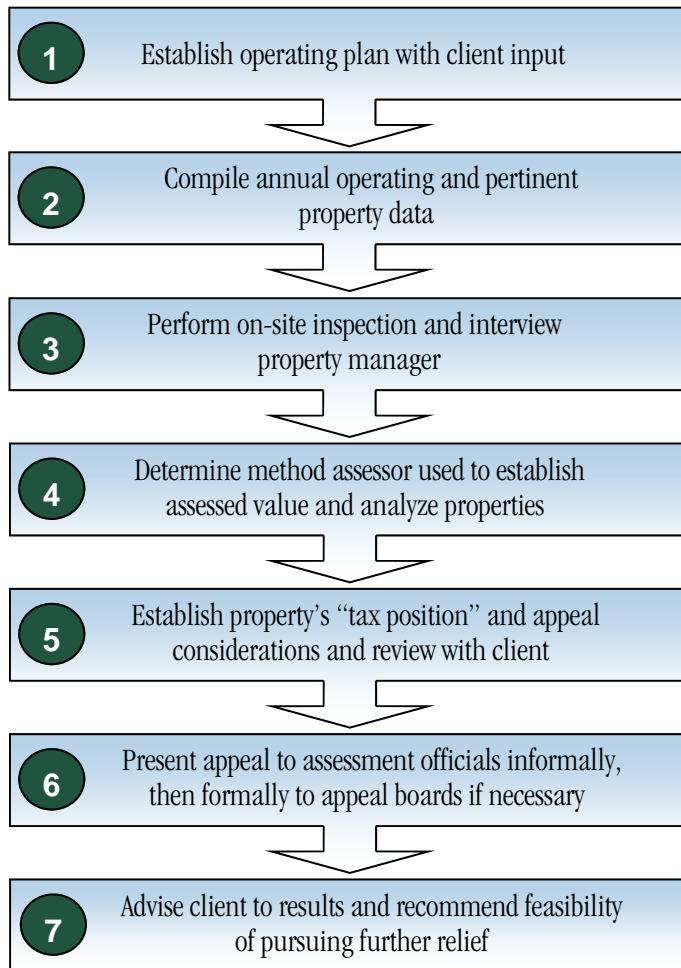
Prepare and Present Appeal

- ❖ Preliminary review is enhanced with an in-depth study and property tax valuation.
- ❖ Negotiations are established with local assessing officials.
- ❖ As required, POER will timely prepare, file and present appeals to the assessor, local Boards of Equalization and non-judicial state Boards of Equalization.
- ❖ Recommend to client legal counsel to further appeal excessive valuations when warranted. POER manages the process, provides expert witness testimony, and documentation.

Administrative Services

- ❖ Prepare, sign, and file when necessary, real estate compliance tax returns.
- ❖ Secure property tax bills, audit for correctness, and authorize for payment.
- ❖ Monitor and calculate pro-rata share of real estate property taxes for assigned lease properties.
- ❖ Provide client with on-line link to POER's Client Information System and RePoertNet via the Internet.

POER Process for Reducing Real Estate Taxes



POER –The clear choice, The clear difference

❖ Unparalleled Valuation Expertise

A majority of our consultants possess ten or more years of property tax experience and are CMIs, MAIs, JDs, General State Licensed Appraisers, State certified tax appraisers and former Chief Appraisers.

❖ Commitment

POER is committed to providing an objective basis to our clients for determining whether they are fairly assessed and / or whether an appeal or corrective filings are warranted.

❖ Custom Analysis

We do not believe in or practice mass appeal filings. We only perform custom, property specific analysis and appeal work.

❖ Local Knowledge & Reputation

Since POER's founding in 1964, we have grown to become one of the most successful property tax consultants in the United States -- for good reason. Our people are part of the communities they serve. They know local property valuations and taxing procedures.

Why POER ?

City by city, Marvin F. Poer & Company has expanded throughout North America by being the best in the business in each market. POER is America's most successful and experienced property tax consulting firm and we remain deeply rooted in the communities we serve. These strengths give you a resource of experts who will help you manage and lower your property tax expense.



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