

VALUATION ADVISORY

ESTATE & GIFT VALUATION SERVICES

Kidder Mathews' multi-disciplinary team of real estate experts offers a full range of estate and gift tax valuation services to assist clients in executing strategies to preserve businesses and other assets in their families for future generations. With increased IRS scrutiny, it is imperative that estate and gift tax valuations are diligently performed and thoroughly documented to ensure supportable conclusions.

KIDDER MATHEWS ADVANTAGE

Through strategic alliances developed over decades, Kidder Mathews has the capabilities to address a broad spectrum of estate and gift tax related issues.

Collectively, our real estate team offers more than a century of experience assisting our institutional and non-institutional clientele defend their real estate valuation positions before Internal Revenue Service, Federal Tax Court, state tax authorities, and other taxing entities.

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KIDDER MATHEWS APPRAISERS

24/5

MAI/CRE DESIGNATIONS

ESTATE & GIFT VALUATION SERVICES

Real estate valuation

Federal Tax Court testimony & expert witness work relating to disputes with IRS

Blockage or portfolio discounts

Minority interest discounts

Discounts for lack of marketability

REPRESENTATIVE ASSIGNMENTS

Irrigated farmland and rangeland portfolio (over 400,000 acres, taxable estate)

National mall portfolio exceeding 235 properties and 42 million square feet

International development project in Bermuda (estate planning related use)

Upscale resort development comprising 1,438 acre atoll in French Polynesia (estate planning related use)

Large planned development in Cabo San Lucas, Mexico for estate tax valuation

Underlying valuations and blockage analysis comprising 54 industrial buildings in Silicon Valley (taxable estate); successfully defended through IRS scrutiny and audit

Large ranch near Lone Pine, CA valued for an estate; the property included one of the largest blocks of private land in the county and required a discount for market absorption which was defended through audit

Portfolio of 30 homes plus commercial buildings in San Jose, CA and 40 homes and commercial buildings in Orange County, CA valued; the valuations involved market absorption discounts (blockage discounts), both were audited and both were successfully defended

Estate in Modesto, CA valued containing three apartment complexes that were master leased to an operating company; valued the properties and Tax Court adopted a value within 5% of our conclusion of value

Portfolio of personal estates valued in Washington, California, Idaho, Montana, Utah, New Mexico, Louisiana, New York, London, and the south of France for estate planning purposes

High net worth individual estate valued that included airplane hangars, a private island, resort, and personal estate in Washington and British Columbia

Provided valuations of numerous properties within Washington that included minority ownership discounts that were submitted to the IRS and never challenged

Estate in the Central Valley of California valued with more than 18,000 acres of agricultural land, mostly improved with almond, pistachio, and walnut orchards



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