

Property Tax Litigation

Robust real estate markets in several parts of the country, changing industrial landscapes, economic and commodity price volatility, and increasing pressure on governments to meet ever-growing revenue needs all bring renewed attention to property valuations and assessments.

As states and municipalities count on property tax revenues to offset expenses, businesses need to protect themselves against excessive tax exposure. Property tax incentives can be among the most effective economic development tools for a new or expanding business.

Key Contacts



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Related Industries

Energy & Infrastructure

Health Care

Oil & Gas: Midstream and
Downstream

Oil & Gas: Upstream

Timber & Forest Products

Related Services

Corporate

Land Use

Litigation

Real Estate, Development &
Construction

Tax

Our team of tax attorneys and litigators knows county and state property tax law in localities throughout the West and Minnesota. We bring a strong understanding of tax assessment rules and tactics, and business strategies to offset them, as we guide you through property tax and valuation disputes. We'll advise you on minimizing tax liability through negotiation, and we'll help you weigh the impact on valuation and assessment as you make improvements to property. We're familiar with valuation methods and financial reporting standards for industrial plants, equipment and facilities of all types, and our relationships with assessing authorities benefit our clients.

We help our hospital, nonprofit and other health care clients with tax exemption, public benefit and charity care issues that can affect the bottom line.

Our Services

- Negotiation with assessing authorities
- Advice on incentive and exemption programs
- Analysis of valuations and allocations of value
- Consideration of tax limitation and timing rules
- Counsel on central versus local assessment
- Obtaining advance rulings
- Representation at administrative appeals and hearings
- Trial and appeal representation

When disputes lead to litigation, we'll represent you in administrative appeals and hearings before local boards and tax tribunals and through alternative dispute resolution, trial and appeal. We have ready access to appraisers, valuation specialists and other experts who we'll bring to your defense as we vigorously negotiate and advocate for your position.

Sometimes, the best solution is a legislative change. We are well connected in our markets and have the technical insights to get the best long-term result.

EXPERIENCE

- Negotiated and drafted 15-year agreement between a technology client and an Oregon city and county for an investment in excess of \$200 million, covering property tax exemption and utility franchise fees.
- Negotiated and drafted a five-year agreement between an industrial client and an Idaho county for partial property tax exemption covering plant improvements costing approximately \$190 million.
- Regularly represent a number of oil and gas companies in Alaska state property tax matters involving exploration, production and pipeline properties and participated on the team that drafted Alaska's oil and gas production and property tax laws and regulations.
- Appealed property-tax assessments on 272 plotted lots, seeking a reduction of over \$70 million for our clients, two limited liability companies. We were successful at the information hearings and the county withdrew its appeal before formal hearings.
- Represented a national corporation with respect to the valuation of a grocery distribution center. Given the unique nature of the property, issues included the proper valuation methodology under the cost approach and assessment of functional obsolescence. After a three-day bench trial, the court adopted our valuation approach in its entirety, resulting in substantial property-tax savings.
- Negotiated property-tax assessments and property-tax payment matters with County Assessors and Tax Collectors for industrial and commercial clients throughout California, including in Sacramento, Lassen and Fresno Counties.
- As special appellate counsel, defended an appeal by four counties in the Minnesota Supreme Court of the Minnesota Tax Court's valuation of and the application of valuation methods for 187,000 acres of timberland subject to conservation and single-unit-sale-restriction easements. This case of first impression in Minnesota establishes that the unit-rule method to determine the fair market value of real property is admissible in a property-tax proceeding. The Supreme Court further agreed that the easement reduced the market value of the forest land. The court remanded for a new trial to determine land value on a per-parcel basis rather than on the per-taxing-district basis which the tax court had adopted.