## Is Your Ski Resort's Tax Assessment Fair? SPA can help!

What is Your Ski Resort doing about Real Estate Taxes?

Tax time can be demoralizing and confusing, but it also represents a great opportunity for many golf courses and clubs to improve their bottom line through a potential reduction in real estate tax assessments. This year, 2015, is your next best opportunity to make an impact.

In recent years, Ski Property
Analysts (GPA) has provided
several clients with appraisal
services that supported substantial assessment reductions.
We are awaiting court decisions on several more.

We're ski appraisal and assessment experts. See here the many ways we can address your specific case.

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## Ski property assessment appeal considerations

- 1. What is the current assessment?
- 2. What is the operating trend of the resort for the past three (3) years?
- 3. Are there any items of deferred maintenance? Are there bids to address these items?

  as a consultant/advocate or in the traditional manner.
- 4. Has the resort been sold recently?
- 5. Has the property been marketed for sale?
- 6. Does the area have inadequate, adequate or superadequate infrastucture?
- 7. Is the resort efficiently managed?
- 8. What is the appeal deadline and has an appeal been filed?
- 9. Is the area fully utilized?
- 10. Are there any easements, covenants or restrictions precluding alternative development of the property?
- 11. Is your state a "highest and best use" state or are tax assessments based on the property's current use?
- Remember, taxes cannot be contested, but assessments can.

## Tax Representation

SPA is now able to represent ski resorts in tax assessment matters either as a consultant/advocate or in the traditional manner as an independent expert witness. With our in-house legal counsel resorts can benefit from our vast expertise either way. With no obligation, we'll be happy to discuss your area's tax assessment and help you determine the best approach.

