

Proven Method for Selecting Property Tax Representation - By Jim Popp, Esq.  
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Property taxes represent a significant expense item for hotels. Thus, when a tax assessment is deemed to be unfair, owners should carefully consider which tax professional to retain for an appeal.

Hotel owners report numerous contacts from potential property tax representatives, but they also indicate that they look for distinguishing factual characteristics among firms rather than relying on marketing boasts. The facts owners use to make their decisions fall in four primary areas:

**Experience:** Property tax experience but also experience in other areas that can aid in the property tax outcome.

**Resources:** The resources to handle the matter and the access to any necessary outside resources.

**Leadership:** A firm that holds a leadership position because owners believe that leadership is a factual predictor of success.

**Relationships:** The firm's culture fosters long-term relationships.

To assist owners in determining whether potential candidates to handle their tax appeal possess these four critical characteristics, the following areas of questioning are recommended:

What hotel properties have you represented? Discuss the nature of your representation.

Have you ever had your knowledge of the valuation of hotels put to public scrutiny or challenge?

How many administrative hearings or lawsuits involving hotels have you been involved with? Describe some of the more significant ones.

Explain the evolution of appraisal theory and describe the appraisal literature relating to hotels.

What approaches have you used over the last several years to resolve hotel cases? How do these approaches differ from other tax representatives or from tax authorities?

Describe how you keep informed concerning legal issues relating to hotels. For professionals who are not attorneys: Describe how you handle matters involving legal issues.

Describe the members of your firm and the length of time with your firm.

What articles relating to hotels has your firm written and had published in trade journals?

Have you been involved in property tax legislation at your state Legislature?

What appraisal designations do any members of your firm have? What courses in appraisal methods have members of your firm taken? What appraisal courses have members of your firm taught?

What leadership position has your firm occupied in the property tax field in the past?

What efforts does your firm undertake to keep informed about hotel issues in other states? Are you a member of any national property tax organizations and do you regularly attend their meetings?

What MAI appraisers have you personally worked with on hotel cases. Describe their valuation approaches.

Who will specifically handle my case? Will my case be moved among various members of your firm?

What does your firm do to develop an exchange of ideas among your clients? Do you introduce your clients to each other?

What do you do to insure prompt and effective communication with your clients? What form of reports can I expect?

In summary, what factually distinguishes your firm from other providers?

Of course, in any of these areas of questioning, it remains important to ask follow up questions where more information will prove helpful.

Owners who carefully follow this methodology to select property tax representation can be assured of retaining the best in their field.

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