

Tim Hart – Managing Partner



Tim Hart has spent his entire professional career in the property tax industry...

Tim's first job after graduating from Florida State's Real Estate program was with the Palm Beach County Appraiser's Office where he was a commercial appraiser for more than seven years and an expert witness in multiple formats including the Value Adjustment Board. Tim was recruited by his former supervisor, Jeff Nelson, to help manage Deloitte PTS's Florida state property tax practice for another 7 years. Upon the federal government enacting Sarbanes Oxley legislation in 2004, transparency requirements forced the big four accounting firms to sever ancillary service lines from their audit clients. This turn created an opportunity for Tim and Jeff to form their own practice and retain a significant portion of their business conflict free. Thus PTAG was borne out of necessity. Since then Tim's extensive experience with valuation of all types of commercial, multi-family, and industrial properties has benefitted the firm's clients at Value Adjustment Board hearings throughout the state of Florida. He has helped his firm to continually grow to date representing more than \$10B worth of FL commercial real estate. Tim and Jeff's relationships with FL taxing authorities are so valuable that their clients not only include nationally recognized corporations, REITS and owners of large FL commercial portfolios, but out of state consulting firms have hired them to manage their clients' FL assets. Nearly one third of company revenues come by way of other firms unable to compete in the FL marketplace.

Professional Affiliations:

CFE Designation- Certified Florida Evaluator - Florida Department of Revenue IPT- Institute for Professionals in Taxation FAPTP- Florida Association of Property Tax Professional IAAO- International Association of Assessing Officers Florida Real Estate Broker License

Related Education:

The Florida State University - Bachelor of Science – Real Estate

International Association of Assessing Officers CFE Designation:

Course 101- Fundamentals of Real Property Appraisal

Course 102- Income Approach to Valuation

Course 300- Fundamentals of Mass Appraisal

Course 601- Cadastral Mapping

Appraisal Institute:

Course 310- Income Capitalization Business Enterprise Value Course-Fundamentals of Separating Real, Personal, and Intangible Value Assets

Current Issues Regarding Appraisals of Senior Housing and Long-Term Care Properties