

## BRIEF BIO

Stephen J. Small is recognized as the nation's leading authority on private land protection options and strategies. Mr. Small is a tax attorney at his own firm, the Law Office of Stephen J. Small, Esq., P.C., in Newton, Massachusetts. He is the author of *The Federal Tax Law of Conservation Easements* (Land Trust Alliance, 1985); three *Preserving Family Lands* Books (Landowner Planning Center); and *The Business of Open Space: What's Next??* (Landowner Planning Center, 2013). More than 150,000 copies of the *Preserving Family Lands* books have been sold.

Before going into private practice, Mr. Small was an attorney-advisor in the Office of Chief Counsel of the Internal Revenue Service in Washington, D.C., where he wrote the federal income tax regulations on conservation easements.

Mr. Small has worked on matters that have resulted in the protection of more than 1.5 million acres around the country. Mr. Small has given more than 400 speeches, seminars, and workshops around the country on tax planning for landowners, succession planning for family lands, and tax incentives for land conservation.

Lucus Von Esh is the president of Lucas Mason, Inc., a real estate appraisal and consulting company located in Alpharetta, Georgia. Mr. Von Esh is experienced in the appraisal development for a wide variety of intended uses including commercial lending, private acquisitions, D.O.T. condemnation, conservation easements, and estate planning.

With over a decade of experience, Lucas Mason, Inc. has engaged on numerous appraisal assignments throughout the country and Mr. Von Esh is a State Certified General Real Property Appraiser in Alabama, Arkansas, Florida, Georgia, Missouri, North Carolina, South Carolina, Tennessee, and Texas.

A unique area of his expertise is in the valuation of conservation easements for federal tax purposes. Mr. Von Esh has prepared and reviewed appraisals for private lenders, land trust, private individuals, and third parties performing due diligence on their client's behalf.

In addition to appraisal practice, Mr. Von Esh is experienced in conducting conservation easement workshops, has made numerous presentations on the topic of conservation easements, and consults on local public planning issues.

# QUALIFICATIONS OF PHILIP E. PAULK, MAI, SRA, AI-GRS

## Business Address

The Paulk Group  
22 Marsh Point  
Gulf Shores, AL 36542

## Professional Designations and Associations

Life Member of the Appraisal Institute  
**MAI** Designation- Appraisal Institute, Certificate # 7029  
**SRA** Designation-Appraisal Institute  
**AI-GRS** Designation-Appraisal Institute  
Licensed Real Estate Broker, State of Alabama  
Licensed Real Estate Broker, State of Georgia

**State Certified General Appraiser-State of Alabama, License Number GC00638**  
**State Certified General Appraiser-State of Georgia, License Number GC001521**  
**State Certified General Appraiser-State of South Carolina, License Number GC01767**  
**State Certified General Appraiser-State of Mississippi, License Number GA 753**  
**State Certified General Appraiser-State of Florida, License Number Cert Gen RZ2865**  
**Certified General Appraiser-United States Virgin Islands-Number 0-13187-1B**

## Education

Bachelor of Science Degree in Business with a major in Finance, from Auburn University – 1974

(MAP) Multi-family Accelerated Processing-Hartford Connecticut-June 2003  
MAP Third Party Training-SMAC Conference-June, 2012  
MAP Valuation Training for Third Party Appraisers-Jacksonville-Sept. 2012

## Completed real estate courses under the direction of the Appraisal Institute

Course I-A - Basic Appraisal Principles, Methods & Techniques  
Course I-B - Capitalization Theory and Techniques  
Course II - Case Studies in Real Estate Valuation  
Course VI - Investment Analysis-Chicago, Illinois-1977  
Course IV - Eminent Domain Valuation  
Course 101 - Introduction to Appraising Real Property-University of Georgia-1983  
Course 201 - Principles of Income Property Appraising Standards of Professional Practice  
R-2 - Narrative Report Writing  
Principles of Income Property Appraising-Arizona State University-1983  
Litigation Valuation-Indiana University-1979  
Urban Properties- University of Oklahoma  
Standards of Professional Practice-Appraisal Institute, Georgia Chapter-1987  
Standards of Professional Practice, Part A and B, Cobb Galleria-1994  
Business Practice and Ethics-Florida Atlantic University-June 2003  
Uniform Appraisal Standards for Federal Land Acquisitions(YellowBook)-March 2004  
Appraising Environmentally Contaminated Properties-January 2006  
Appraising Mississippi Forestland and Timber-February 2006  
Market Analysis & The Site To Do Business: A Powerful Combination-June 2006  
Forecasting Revenue-Birmingham-June, 2007  
A Professional Guide for Conservation Easement Appraisals-July 2007  
Land Conservation & Financial Strategies for Professionals & Landowners: Advanced Seminar On  
Conservation Easements & Land Stewardship-November 2007  
Office Building Valuation-Birmingham-February 2008  
Subdivision Valuation-Huntsville-May 2008

## QUALIFICATIONS OF PHILIP E. PAULK

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Case Studies in Commercial Highest and Best Use-Montgomery-August 2008  
Feasibility Analysis, Market Value & Investment Timing-Huntsville-March 2009  
Appraising Distressed Commercial Properties-Montgomery-March 5, 2010  
An Introduction to Valuing Commercial Green Buildings-Huntsville-May 7, 2010  
Attacking & Defending An Appraisal in Litigation-Montgomery-April, 2011  
Use of Conservation Easements in Conjunction with Real Estate Development-Birmingham-November 2011  
The Lending World in Crisis-What Clients want The Appraiser To Know-Mobile March 2013  
Marketability Studies-The Six Step Process & Basic Applications-Birmingham-April 2013  
Complex Litigation Case Studies-Birmingham-April 2014  
Advanced Spreadsheet Modeling for Valuation-March 2015  
Eminent Domain for Alabama Appraisers-December 2015  
The Appraiser as an Expert Witness-March-2016  
Review Theory General-January 2017  
Condemnation Appraising: Principles & Applications-April 2017  
Common Appraisal, USPAP & Review Errors-June 2017  
2018-2019 USPAP Update-December 2017  
Solving Land Valuation Puzzles-January 2018  
Advanced Land Valuation: Sound Solutions to Perplexing Problems-April 2019  
Real Estate Damages-June 2019  
Rural Valuation Basics-August 2019

Completed *The Valuation of Conservation Easements Professional Development Program*, as offered by the Appraisal Institute. This indicates that I have completed the *Valuation of Conservation Easements* educational requirements and passed the examination. May 13-16, 2019 Chicago, IL.

### Credit for the following seminars:

Creative Financing/Cash Equivalency  
Appraising for Pension Fund Portfolios  
Real Estate Risk Analysis  
Discounted Cash Flow Analysis  
Applied Sales Comparison Approach  
Accrued Depreciation  
Standards of Professional Practice, Part A and B, 1996  
Rates Ratios and Reasonableness  
Understanding Limited Appraisals & Reporting Options  
Appraising Historically Significant Properties  
The Internet and Appraising  
Valuing Investment Real Estate  
Valuation of Industrial Properties  
Tax Free Real Estate Exchanges  
Appraising of Non-Conforming Uses  
The Appraisal of Local Retail Properties  
Eminent Domain and Condemnation Appraising-1998  
Partial Interest Valuation-Divided  
How GIS Can Help Appraisers Keep Pace  
Supporting Sales Comparison Grid  
Appraisal of Local Retail Properties  
Appraising Troubled Properties  
Appraising Alabama Forest Land & Timber

## QUALIFICATIONS OF PHILIP E. PAULK

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The Appraisal Institute conducts a mandatory program of continuing education for its designated members. MAI's and RM's who meet the minimum standards of this program are awarded periodic educational certification. Philip E. Paulk, MAI is currently under this program through December 31, 2022.

### Expert Witness Experience:

United States Federal Bankruptcy Court, New York  
Circuit Courts of Cobb, Fulton, Stewart, and Webster Counties, Georgia  
Circuit Courts of Houston, Dale, and Coffee Counties, Alabama

### Professional Activities

Served as President of Chapter 127 of the Appraisal Institute  
Served as Chairman of the Education Committee of Chapter 127 of the Appraisal Institute  
Served as Vice President of Chapter 127 of the Appraisal Institute  
Served on Candidate Guidance Committee of Atlanta Chapter, Appraisal Institute  
Served on Education Committee of Atlanta Chapter, Appraisal Institute  
Member Alabama Chapter, The Appraisal Institute  
Regional Representative, The Appraisal Institute, 2005-2006  
Alabama Chapter Admissions Chair-General-2010  
Volunteer of Distinction Region IX Appraisal Institute-February 2014  
President's Award for Outstanding Service to the Alabama Chapter Appraisal Institute 2018  
Affiliate CCIM

Diverse clientele including individuals, lenders, trustees, corporations, government agencies, attorneys, accountants, developers, Mortgage Companies, builders and non-profit organizations.

### Partial List of Past Clients

Alabama Land Trust	First Georgia Banking Company
Alpha Realty Advisors	Hanover Capital
Arbor Commercial Mortgage, LLC	IBERIABANK
ARCS Commercial Mortgage, Co. LP	Internal Revenue Service
Alabama Power Company	Interwest National Bank
Alabama Department of Transportation	KeyCorp Real Estate Capital Markets, Inc.
Alabama Dept of Conservation and National Resources	Love Funding Corporation
Attorneys, CPA's and Individuals	City of Dothan
Aurorabank	MH&A Financial
Bank of the West	MARTA
Banc One	Michelin Tire Company
Bank of America	McIntosh Commercial Bank
Berkshire Mortgage Finance	Must Ministries
Bonneville Multi-Family	National Real Estate Information Services
Boston Financial Corporation	Office of Comptroller of the Currency
Carolina First	Oppenheimer Multi-Family
CB&T	ORIX Real Estate Management
Centennial Mortgage, Inc.	Small Business Administration
Citizens Financial Group, Inc.	PFC Corporation
CNA Insurance Company	Prudential Multifamily Mortgage
Cobb County Department of Transportation	Regions Bank
Commonwealth Savings and Loan	Real Estate Financing, Incorporated
Columbus Bank and Trust	Reilly Mortgage
Column Guaranteed, LLC	Rockport Mortgage Corporation
Department of Housing and Urban Development	Superior Bank

QUALIFICATIONS OF PHILIP E. PAULK

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Evanston Financial	Trust Mortgage
Farmers & Merchants Bank	United Community Banks, Inc.
Federal Aviation Administration	US Ameriabank
Federal Deposit Insurance Corporation	USDA
First American Bank	Velocity Commercial Capital, LLC
State of Alabama Highway Department	SunTrust Bank
First Guaranty Bank for Saving, Hattiesburg, Mississippi	Virgin Islands Housing Authority
Gateway Bank	Wachovia
General Telephone Company of the Southeast	Walker & Dunlop
Georgia Baptist Medical Center	Wal-Mart, Inc.
Georgia Department of Natural Resources	Washington Capital
Greystone Mortgage Company	Washington Mortgage
GMAC Commercial Mortgage Corp.	Wells Fargo Bank
Gwinnett County Department of Transportation	Wells Fargo Agricultural Panel
SouthTrust Mortgage	Westinghouse Corporation
Southern States Bank	Union State Bank

Appraisal Experience

Philip Paulk began his real estate career in 1974 upon graduating from Auburn University with a Bachelor's Degree in Finance. His career began with a financial service corporation of a Savings & Loan Association. There he progressed to Vice President of the commercial real estate department. After four successful years with the Service Corporation, Paulk established the firm of Paulk-Johnston Real Estate Appraisers and Consultants. Paulk-Johnston specialized in the appraisal of all types of real estate, especially condemnation assignments requiring court testimony. In 1986, Paulk left Paulk-Johnston for a career opportunity in Atlanta, Georgia, with Georgia Associated Services. The move was for the purpose of advancing the skills of the MAI designation, which was awarded in 1984. After four successful years with Georgia Associated Services, Paulk left to start the firm of Paulk-Wedekind and Associates. Paulk-Wedekind and Associates specialized in the appraisal of all types of real estate, including multi-family apartments, health care facilities, litigation assignments, office properties, retail properties, industrial properties, subdivision development, vacant land and special purpose properties. Mr. Wedekind left the firm in 1990. The firm changed to Clayton, Roper & Marshall, with offices in Orlando, Florida, Birmingham, Alabama and Atlanta, Georgia. In 2012 the Birmingham and Atlanta offices became The Paulk Group with Philip Paulk as the Managing Partner. Paulk's 40 plus years of appraising all types of properties under various programs makes him highly qualified for appraisal and litigation assignments. In 2017 Mr. Paulk was awarded the AI-GRS Appraisal Institute Designation held by professionals that provide reviews of appraisals on a wide range of property types.

Appraisals, Market Studies and Feasibility Studies of Most Property Types Including...

Multi-family Apartments

Hotel/Motel Properties

Multi-Use Planned Unit Developments (PUD's)

Single Family Properties and Subdivisions

Health Care Facilities: Elderly Housing, Assisted Living, Nursing Facilities

Conservation Easements

Condominiums Projects

Commercial Buildings and sites

Shopping Centers

Office Buildings and Parks

Industrial Parks and Buildings

Agricultural Ranches and Timberlands

Poultry Farms

Unique Properties- Tallulah Gorge, Pigeon Mountain-Department of Natural Resources

Recreational Properties - i.e., Golf Courses etc.

Mobile Home Parks and Subdivisions

QUALIFICATIONS OF PHILIP E. PAULK

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New Community Developments  
Special Use Properties  
Special Purpose Properties  
Litigation Assignments  
Appraisal Review

Paulk has completed a variety of appraisal and valuation assignments over his 40 years as an appraiser. He has appraised for numerous Mortgage Companies, commercial banks, insurance companies, and other financial institutions. Paulk has appraised for government agencies as well as individuals. He has extensive experience appraising apartments, subdivision development, industrial warehouses, shopping centers, office buildings, hotels/motels, retirement centers, nursing homes, and undeveloped land. Paulk has appraised real estate from Puerto Rico, United States Virgin Islands to Alaska and from New York to California.

Paulk is computer literate and has experience with Microsoft Word and Excel, WordPerfect, and Argus software. In addition to real estate valuation, past assignments include appraisal review, market studies, leased fee and Leasehold interest, market feasibility studies and other forms of analysis involving real estate.

Stephanie C. Surles, CPA

Stephanie is a graduate of Georgia College and State University and has worked in public accounting since 1986. She became a shareholder in Howard, Moore & McDuffie, P.C. in 1996. Stephanie's practice focuses on accounting, planning and tax preparation for individuals, farmers, contractors, medical practices and other small businesses.

Stephanie has developed a niche in conservation easements for farmers and land owners. She has established valuable relationships with qualified appraisers, attorneys and land trusts within Georgia. When correctly structured, conservation easements can provide a significant savings in federal and state income taxes. She has also developed expertise in issues related to estate taxes; helping individuals save estate taxes with appropriate planning and assisting executors with estate administration and estate tax preparation.

Stephanie is a member of the American Institute of Certified Public Accountants – Tax Section, Middle Georgia Chapter of the Georgia Society of Certified Public Accountants, and a graduate of 2000 Leadership Macon class. She currently serves on the board of directors for the Community Foundation of Central Georgia and North Macon Kiwanis Club and is the Treasurer of the Central Georgia Council of the Boy Scouts of America.





## Vivian D. Hoard

Partner

**Atlanta, GA**

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Vivian helps solve complex tax controversy issues for individuals and businesses. Her practice is defined by her significant experience in civil and criminal tax controversy, tax litigation, whistleblower claims and voluntary offshore disclosures. Clients span a range of industries and include individuals, small and mid-sized businesses and their owners, publicly traded companies, professional athletes and their agents, entertainers, doctors, lawyers and accountants.

As a strategic adviser, Vivian consults with accounting firms and her clients during audits to ensure that procedural options for resolving tax disputes remain at the lowest level possible. When needed, she assists the taxpayer and accountant with appeals before the U.S. Tax Court or U.S. District Court.

In the event that a tax case proceeds to litigation, Vivian has successfully tried or settled civil tax controversies involving many varied tax issues, including tax shelter/sham transactions, conservation easements, family limited partnerships, excise taxes, passive loss issues, the civil fraud penalty, hobby loss issues, worker classification, trust fund liability and innocent spouse claims. She has also successfully represented taxpayers targeted for criminal prosecution as well as those who choose to voluntarily disclose offshore accounts.

### **Before Fox Rothschild**

Prior to joining Fox Rothschild, Vivian was a Partner in the Tax Practice of an Atlanta law firm.

### **Beyond Fox Rothschild**

An advocate for local causes, Vivian participates in the Juvenile Diabetes Research Foundation's Ride to Cure Diabetes and in the past has taken part in the Leukemia & Lymphoma Society's endurance events. She is also a former Girls Scouts Leader and a member of Northwest Presbyterian Church.

### **Honors & Awards**

- Recognized by *The Best Lawyers in America*, 2020
- Recognized by *Chambers USA*, Georgia, Tax, 2019
- Named among "Legal Elite" by *Georgia Trends*, Taxes/Trusts and Estates, 2010, 2013-2014, 2016, 2018
- *Georgia Super Lawyers*, 2014-2019
- Rated AV Preeminent™ by Martindale-Hubbell®



### **Practice Areas**

- Tax Controversy & Litigation
- Taxation & Wealth Planning
- Corporate

### **Bar Admissions**

- Georgia

### **Court Admissions**

- U.S. Supreme Court
- U.S. Tax Court
- U.S. Court of Appeals, Eleventh Circuit
- U.S. District Court, Northern District of Georgia

### **Education**

- Emory University School of Law (LL.M. in Taxation, 1990)
- University of Georgia School of Law (J.D., 1985)
- University of Georgia (B.A., 1982)
  - Phi Beta Kappa; Alpha Lambda Delta

### **Memberships**

- American Bar Association
- American Bar Foundation, Fellow
- Atlanta Bar Association
  - Tax Law Section, Past Chair
- State Bar of Georgia
  - Children and the Courts Committee
  - Taxation Law Section, Past Chair

## **Publications**

June 23, 2020

**IRS Audits to Resume on July 15**

April 13, 2020

**Last Minute IRS and Tax Court Deadline Update**

March 23, 2020

**Important Limits on IRS Tax Deadline Extension**

February 1, 2018



**Fox Rothschild** LLP  
ATTORNEYS AT LAW

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**Defending Micro-Captive Insurance Transactions Before the IRS**

October 2016

**The Business Owners' Guide to Handling Tax Issues and the IRS: Tips for Avoiding Trouble With the IRS**

90-Minute Books

August 2013

**Amending Conservation Easements**

Practical Tax Strategies

March 2003

**Offshore Scheme Participants Can Get Onboard IRS Program**

Practical Tax Strategies

June 2002

**Employment Tax Audits: Both IRS Criminal and Civil Divisions Raise the Stakes**

Journal of Taxation, Vol. 96, No. 6

## J Alex Robertson Bio

J. Alex Robertson, Esq.

Staff Attorney, Georgia-Alabama Land Trust, Inc.

Alex, an Atlanta, Georgia native, serves as the Director of the Georgia-Alabama Land Trust In-Lieu Fee Program (GALT-ILF Program) and advises the Georgia-Alabama Land Trust (GALT) on stewardship matters related to the organization's conservation easement and fee holdings. The GALT-ILF Program sells wetland and stream mitigation credits for permitted impacts within portions of Georgia overseen by the Savannah District, US Army Corps of Engineers. Alex attended Colgate University, graduating with a degree in Geology, before obtaining his law degree from the University of Georgia School of Law. Alex has been with GALT since 2014. Prior to joining the GALT, Alex served as the staff attorney for Judge David P. Darden of the State Court of Cobb County, Georgia. Alex is licensed to practice law in both Georgia and Alabama. In his free time Alex enjoys turkey hunting, playing soccer, and spending time with his wife Sarah, daughter Maggie and their dog J.D.