

REAL PROPERTY TAX ASSESSMENT & EMINENT DOMAIN

Real property tax provides the largest share of local government revenue and a significant expense to business entities.

Hodgson Russ provides skilled, practical guidance to public and private entities in all matters of real property tax, starting with tax planning and tax exemption applications, establishing PILOT arrangements, assessment grievance filings, and administrative and judicial proceedings at the trial and appellate levels. We work closely with appraisers and assessors to resolve tax disputes and ensure fair treatment of taxpayers.

Our firm has particular experience in dealing with issues raised by contaminated properties. Significant efforts are being made by government and business to restore former industrial lands to productive use; these properties provide both challenges and opportunities. Our attorneys have worked on tax disputes involving some of the largest contaminated sites in the country. Our experience includes working on properties that include power generation assets like wind farms

and co-generation facilities, oil and gas facilities, pipelines, telecommunications towers, and wineries and other agricultural properties.

Our eminent domain experience includes all aspects of the condemnation process at the federal, state, and local level. We represent both condemning agencies and property owners in all aspects of the process as well as on inverse condemnation claims from project conception through judicial resolution. Eminent domain proceedings require a negotiation that presents opportunities to resolve disputes without litigation, and, working with appraisers, we have been able to resolve many disputes at this stage. Our command of the process and long experience in the field allow us to efficiently arrive at the fair compensation for the acquisition and to successfully navigate any required judicial proceedings.

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