



## **KATS Machinery & Equipment, LLC**

### **VALUATION & CONSULTING SERVICES**

## **Capabilities Overview**

### **Appraisal Qualifications**

Senior Appraiser: *Joel D. Gonias*, ASA – MTS & ARM

- *Accredited Senior Appraiser* by the American Society of Appraisers
  - Machinery & Equipment and Appraisal Review
- Compliance with USPAP
- 35 Years' Experience

Annual M&E appraised valuations more than \$20 Billion

Over 100 Projects Annually

General Expertise (All Industries) vs. Specific

Competitive Fees

Solid reputation for providing real world values

Most projects completed within 2 – 3 weeks

Projects located Internationally

Based in Louisville, KY

### **Industry Expertise**

Aggregate

Automotive

Construction

Food & Beverage

Healthcare & Medical

Manufacturing - Metal, Plastic, Rubber, Glass, Wood

Mining and Oil & Gas

Power Generation – Bio-Diesel, Coal, Gas, Nuclear

Processing: Chemical, Pharmaceutical, Paper, Steel, Waste

R & D and IT Systems

Railroad

Specialty - High Tech

Telecommunications

Textiles

Transportation



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Louisville Office  
502 235-0727  
[joelgonias@katsme.com](mailto:joelgonias@katsme.com)



## Request for Proposal – Data Needed

Upon receipt of data, we will provide a quote to assist in identifying the appropriate *Scope of Work*, our estimated range of fees and our anticipated timing to start and complete the project

Please provide the following:

- Provide an Asset Listing / Description for our review
  - Provide as much detail as appropriate (more the better!)
  - Excel spreadsheet preferred
  - Type of assets and how are they utilized
- Provide Value Threshold
  - Example: ONLY include assets > \$10,000 cost
- What is the Intended Use for appraisal (Lending, Insurance, ESOP / Financial Reporting...)
- What services do you need:
  - M & E Appraisal
  - Appraisal Review
- Who are the Intended Users of the appraisal
- Who is our Client
- Who will pay our Fees (could be different than our client)
- What is the Effective Date of Value
- What valuation concept(s):
  - Value In Use (Continued use)
    - Fair Market Value
    - Orderly Liquidation Value
  - Value In Exchange (Removed)
    - Fair Market Value
    - Orderly Liquidation Value
    - Auction Value
- How many separate locations and where are they
- Is the appraiser required to personally observe the assets
- Timing - How soon do Draft Schedules need to be submitted

### **Contact:**

**Joel Gonia**  
**502 235-0727**

**[joelgonia@katsme.com](mailto:joelgonia@katsme.com)**



**QUALIFICATIONS / EXPERIENCE OF CONSULTANT**

***JOEL D. GONIA, ASA – MTS & ARM***

- **35 + year career appraiser** providing valuation and consulting within the disciplines of Machinery / Technical Specialties (Industrial and Commercial Machinery & Equipment) and Appraisal Review
- ***Accredited Senior Appraiser*** ( ASA – MTS & ARM ) by the American Society of Appraisers within the valuation disciplines of *Machinery / Technical Specialties – Machinery & Equipment and Appraisal Review & Management*
  - ASA – MTS Initial Accreditation: 1989
  - ASA – ARM Initial Accreditation: 2016
  - ARM Committee Member: 2016 - 2021
  - ARM Committee Member - Secretary: 2018 - 2019
  - ARM Committee Member - Vice President: 2020 - 2021
- Annual M&E appraised valuations in excess of \$20 Billion
- Contributing Author to “Valuing Machinery and Equipment: The Fundamentals of Appraising Machinery and Technical Assets – 4th Edition (2021)” – This text is widely referred to as the Standard within the M & E valuation industry
- Compliance with USPAP ( Uniform Standards of Professional Appraisal Practice ) since inception in 1991
- Over 100 projects annually internationally
- Approved as an Expert Witness in State and Federal Courts
- Approved Appraiser by IRS, SBA, USDA, US Justice. Clientele include commercial lenders, accounting firms, attorneys, equity firms, insurance companies, middle-market and large corporations
- Performed over 12,000 appraisals between 1996 – 2003 via contracts with the Federal Bankruptcy Court
- Performed over 2,500 appraisals between 1987 – 1993 via contracts with the US Justice Department
- Performed over 600 appraisals between 1984 – 1987 via contracts with the US Small Business Administration



### **APPRAISAL EDUCATION**

Mr. Gonia has continued his appraisal education by attending various courses, conferences and seminars hosted by the American Society of Appraisers (ASA), the American Institute of Real Estate Appraisers (AI) and the Machine Dealers National Association (MDNA). **Mr. Gonia has recently (January 2023) received his 9<sup>th</sup> ASA Reaccreditation with over 200 course hours documented within the past five years, all related to the appraisal industry.**

Core Valuation specific courses ( 30 hrs each CE credit ) include:

- ASA ME 201 Introduction
- ASA ME 202 Methodology
- ASA ME 203 Advanced Topics & Case Studies
- ASA ME 204 Advanced Topics & Report Writing
- ASA ME 205 Advanced Cost Approach
- ASA ME 206 Inventory Valuation
- ASA ME 214 Mining & Mineral Processing
- ASA ME 215 Financial Reporting
- ASA SE 101 USPAP
- ASA ALL 215 Appraisal Report Writing
- ASA ALL Ethics
- ASA ARM 201 Appraisal Review and Management
- ASA ARM 204 Appraisal Review and Management
- AI Real Estate Finance, Statistics, and Valuation Modeling
- AI Market Analysis and Highest & Best Use
- AI Sales Comparison Approach
- AI Site Valuation & Cost Approach
- AI Income Approach/Part 1
- AI Income Approach/Part 2
- AI Report Writing & Case Studies
- USPAP 15-hour National course (every 5 years since 1991)
- USPAP 7-hour National Update course – 2017, 2014, 2012, 2010



### **EXPERIENCE**

Joel is one of the few professional appraisers to spend his entire career within the valuation industry – 35 years and counting. His expertise as a “generalist” appraiser within the Machinery & Equipment field began with a contract with the US Small Business Administration providing equipment appraisals to update their portfolio – **Over 600 loans on all types of assets!!** Over the years, he has gained considerable knowledge regarding numerous types of equipment and established a solid reputation for providing straight-forward “real world” values. Mr. Gonia is directly responsible for in excess of \$20 Billion in appraised value annually.

Joel has continued to work closely with commercial lenders and professional service providers for middle market firms. He also provides consulting services for tax appeal and other litigation purposes. Joel received his initial professional credentials from the *American Society of Appraisers* in 1989, as an Accredited Senior Appraiser (ASA) within the discipline of Machinery / Technical Specialties (MTS), with emphasis in Industrial and Commercial Machinery & Equipment. Additionally, Joel is an ASA within the discipline of Appraisal Review & Management (ARM.)

**ALL of Joel’s work product has complied with USPAP regulations since its inception in 1991.**

Mr. Gonia also conducts various seminars regularly for the accounting, lending and legal professions and is a contributing author to the American Society of Appraisers and the KY Bar Association.

As the Senior Review Appraiser, Mr. Gonia assumes overall responsibility for all work performed by the firm and its associate appraisers, including value accuracy and consistency, USPAP compliance, internal policies and procedures, and continuing education.



Member ID: 212  
Discipline: ARM, MTS  
Member Since: 12/6/1989  
Expires: 6/30/2026

Membership Card

**Joel Gonia, ASA, ARM**

Accredited Senior Appraiser - Active

Signature: \_\_\_\_\_