

Michael Wyatt is a real estate professional that has participated and specialized in commercial and real estate appraisal and property tax legal analysis and research since 1978.

Michael earned a Master of Real Estate Development (MRED) Degree at the University of Southern California (USC), with an emphasis in appraisal, urban theory and analysis, real estate finance, real estate law, market analysis, site planning, design, financial skills and entitlements.

Michael has some legal education and training from Western State University College of Law, Fullerton, CA.

As an appraiser for the Orange County Assessor's Office, Michael was assigned the most difficult commercial, retail, office, industrial, and apartment project appraisal assignments. Also he was a Commercial and



Residential Review Appraiser for a staff between 5 and 10 real property appraisers, where he reviewed and approved their work.

Michael was responsible for providing valuation and legal assistance to the Assessor's Office's top management and staff on current Assessor Office guidelines and procedures regarding property tax laws and appraisal practices and techniques.

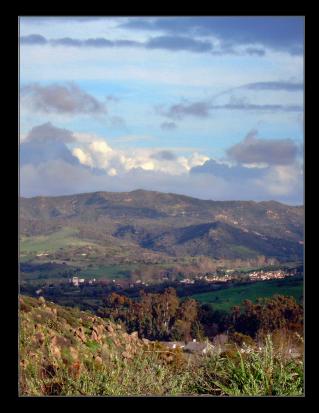
Over 25 years, Michael observed many real estate transactions that had unintended results. Why? Property owners either never consulted with counsel, or advisors were not familiar with property tax law and its consequences.

Michael has formed *Michael Wyatt Consulting*, to help advisors and their clients avoid those unintended results, and plan and structure their real property transactions to achieve success and achieve their goals.

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## Michael Wyatt Consulting

Professional Property Tax Specialists



Serving All of California

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Michael Wyatt Consulting offers a variety of professional services that include:

- Annually review all clients' real property values.
- Study and strategize all proposed real estate transactions before recording to ensure legal property tax assessment avoidance.
- Review all real estate deeds and other instruments for accuracy prior to recording.
- Comprehensive real estate research.
- Serve as a liaison between the client and Assessor Offices, effectively communicating, coordinating and cooperating particularly with Assessors, as well as other governmental agencies.
- Respond to client needs.
- Provide first-rate representation in the most efficient manner.
- Provide clients with the knowledge and expertise so they can make informed, intelligent decisions and meet their challenges head on.
- Our real goal is simple: Provide an exceptional work product in a timely and cost-effective manner.



Michael Wyatt Consulting can customize and shape a solution for your clients so that they are entitled to the maximum property tax protection afforded and permissible under some of Proposition 13's benefits noted below:

Decline in Value (Prop 8)

- Base Year Value Transfers Principal Residence (Props. 60/90/110) Disaster Relief (Sections 69 & 69.3) Eminent Domain/Condemnation (Sec. 68)
- Change in Ownership Exclusions Legal Entity Ownership Interspousal Family Joint Tenancy Revocable/Family Trusts Deed Presumptions Co-Signers
- Parent-Child Transfer Exclusion (Prop. 58)
- Grandparent/Grandchild Exclusion (Prop. 193)
- New Construction New Construction (Props. 60/90/110)
- Solution Exempt Property
- Historical Property (Mills Act)
- Searce Agricultural Property (Williamson Act)



Michael Wyatt Consulting was formed to make a difference. How? We desire to be part of a client's overall team of consultants that addresses our clients' real estate portfolios and presents significant, carefully thought out and enduring planning and counsel, while at the same time taking into account long-term consequences of real estate decisions.

Our commitment is to deliver services to clients in a judicious manner, which creates trust and confidence for the client. We promise to uphold the highest moral and ethical standards when assisting and advising clients, and working with the Assessor's Office and other governmental agencies.

Because results matter, Michael Wyatt Consulting has built a foundation based on service that allows the client to move forward toward their future. We offer to our clients a commitment to principles of practical expectations, highest standards of service excellence, and a caring approach to your needs.

With that in mind, may we begin to serve you today? Let's get started.