## masuda funai

Real Estate Tax

Broad real estate industry and deep experience defines Masuda Funai's Real Estate tax practice. Whether our firm is advising a multi-national business, real estate owner or developer, our attorneys understand how to minimize the tax consequences of each client's investment in, development and ownership of real property in practically every major market across the country.

Our experience includes income tax issues involving tax deferred exchanges and other tax planning vehicles. We are involved in pre-contract tax planning, the tax-advantaged structuring of transactions and complex real estate partnerships and LLCs, as well as the tax challenges that arise in refinancing and restructuring investments in hotels, office buildings, malls and mixed-use developments. We are valued by foreign and domestic clients for our ability to facilitate inbound and outbound real estate investment by advising on tax strategies both in the U.S. and abroad.

In addition, our firm assists clients with the reduction of their real estate ad valorem tax burdens by challenging real estate tax assessments and obtaining favorable tax classifications for properties such as shopping centers, factories, warehouse and distribution, open spaces, hotels, churches and farms. Working with appraisers and other consultants, we develop advance strategies for newly developed properties and negotiate with local tax officials to assure the minimum property tax burdens for our clients' projects. When appropriate, we appeal ad valorem assessments through the administrative process up to judicial review. With decades of experience, our attorneys are recognized experts in this area, resulting in numerous publications and speaking engagements.