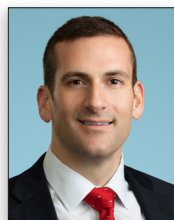


Property & Transfer Tax Team



Zachary T. Atkins

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Zack represents clients on state and local tax controversy and planning, transactional and compliance matters, with an emphasis on property tax matters. Zack's clients span various market sectors, including the communications, energy, information technology, manufacturing and retail sectors. He has represented his clients before state and local administrative bodies, trial courts and appellate courts, from coast-to-coast. Before joining the firm, Zack served as the deputy general counsel of a privately held family of companies that engaged in truck and equipment manufacturing, retail distribution and e-commerce. Zack's significant property tax experience includes successfully representing the nation's largest communications company in a decade-long central assessment dispute in Oregon, obtaining summary judgment for the nation's largest home improvement retailer in a case involving the availability of a freeport exemption in Georgia, and successfully representing the nation's largest energy provider in a case involving, among other things, the valuation of a nuclear power plant.



Craig A. Becker

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Pillsbury partner Craig Becker resolves state and local tax controversies and counsels on complex property tax, transfer tax, sales tax and other state and local taxes. Craig handles property tax valuation and Proposition 13 change of ownership issues related to commercial properties, including offices, hotels, malls, undeveloped real estate and industrial/manufacturing facilities. He also assists clients in structuring transactions to avoid or minimize sales taxes, transfer taxes and Proposition 13 re-assessments through entity transfers and asset allocations. His work extends to assisting clients in securing appropriate assessment reductions for intangibles, embedded software, business value and other non-taxable properties and securing appropriate exemptions for nonprofits. Craig represents taxpayers in audits and resolves property tax, transfer tax and other state and local tax (SALT) disputes through litigation, administrative appeals and proceedings before the California state boards, agencies and courts. Accomplished in SALT matters, Craig regularly appears before local Assessment Appeals Boards, the State Board of Equalization and the California courts. Craig's most recent work has included securing substantial assessment reductions for his Silicon Valley technology clients on newly constructed and renovated campuses, including securing assessment exclusions for software and other intangible properties.



Robert P. Merten III

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Robert Merten III's practice focuses on state and local tax, including property tax and transfer tax. Robert is a strategist and impassioned litigator who advocates for his clients before administrative bodies and trial and appellate courts. In addition to resolving controversy and litigation disputes, whether through favorable settlements or by formal adjudication, Robert also advises clients on tax planning, audit and compliance issues. Robert has significant experience with both centrally and locally assessed property tax issues. He has most recently helped structure multiple complex transactions involving hundreds of millions of dollars in real estate. His property tax litigation successes include savings of \$50 million in tax liability or more for one of the largest telecommunications company's centrally assessed property, and for one of the world's leading media and entertainment company's locally assessed diverse property footprint in Los Angeles County in what was then California's largest property tax dispute.



Carley A. Roberts

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Carley Roberts advises Fortune 100 and industry-leading companies on all aspects of state and local tax, including property tax. Her clients comprise a variety of industries, including energy, technology, telecommunications, media, retail and manufacturing. Carley's practice consists of administrative and judicial litigation, state and local tax planning, and transactional work involving all U.S. state and local jurisdictions. Carley is particularly recognized for her leadership in California, but she has successfully represented hundreds of matters before tax agencies, administrative tribunals and both trial and appellate courts nationwide. Carley has also litigated numerous precedent-setting matters, including a recent win before the California Court of Appeal for a Fortune 50 telecommunications company on an issue of first impression under California's property tax law for centrally assessed taxpayers. Carley's recent successes also include the successful reduction of a Fortune 50 company's centrally assessed property tax liability from over \$100 million to under \$10 million over the course of eight tax years. Carley's state and local tax practice is frequently acknowledged by her peers, and among other awards, she has been recognized as one of Tax Analysts "Outstanding Women in Tax" in 2016 and as "Tax MVP of the Year" in 2014 by *Law360*.

Tax



Breann E. Robowski

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Breann Robowski focuses on state and local tax controversy work, with an emphasis on property tax and transfer tax. Breann assists clients in matters ranging from complex, high-stakes litigation to audit compliance and tax planning. She has substantial experience with respect to personal property (e.g., business inventory, computer and technology equipment, leased equipment, specialized fixtures), as well as real property (e.g., broadcast and data centers, clean rooms, office complexes, possessory interests, R&D facilities, solar farms). She has resolved property tax appeals in nearly all of California's 58 counties, including recent multimillion-dollar settlements in LA, Orange and San Francisco counties. She routinely represents clients in administrative hearings and court trials and recently co-chaired a multiweek trial in Santa Clara County Superior Court.



Richard E. Nielsen

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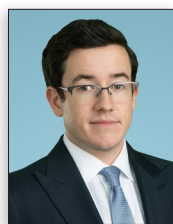
Richard Nielsen advises and represents clients, both corporate and individual, at the administrative and judicial levels in various state and local tax disputes including property tax disputes. Richard focuses on state and local tax controversy work. Prior to joining the firm in 1990, he was a deputy attorney general with the California Department of Justice Tax Division for 13 years. He primarily litigated state tax matters in both state and federal trial courts, courts of appeal and the U.S. Supreme Court. He represented the state in over 50 court trials and argued more than 30 cases at the appellate level, including the California and U.S. Supreme Courts. Richard's successes include achieving a landmark ruling finding that application computer software is not subject to property taxation even when it is bundled or prepackaged with computer hardware; prevailing against assessor valuation using an inflated reproduction cost method; and obtaining a court order directing an assessor that had stopped an audit after one test year to complete its audit.



Jeff Phang

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Jeffrey Phang's practice focuses on state and local tax, including property tax matters. He has experience resolving property tax and other state and local tax issues through the administrative appeals process and litigation. Jeffrey's property tax experience includes issues related to exempt organizations, possessory interests and Proposition 13 reassessments.

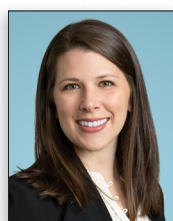


Jack Thomas Camillo

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Jack Camillo focuses his practice on all aspects of state and local tax, including property tax. Jack advises clients on multistate litigation, planning, audit defense and controversy issues. He has experience with a variety of property tax matters including tax exemptions, compliance, administrative appeals and litigation.

Prior to joining Pillsbury, Jack was a senior associate in the state and local tax practice at a global accounting firm, where he advised clients on income tax, franchise tax and sales and use tax issues.

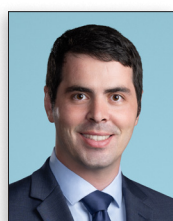


Kristen Sharp

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Kristen Sharp advises clients on a variety of state and local taxation issues with a primary focus on property tax and transfer tax matters.

She assists clients with property tax and transfer tax matters, ranging from planning and compliance to administrative appeals and litigation. She has experience with return preparation, audit defense, assessment appeals, disaster relief, welfare exemptions and Proposition 13 reassessments. She has helped taxpayers achieve value reductions on issues related to new construction, double assessment, change in ownership and functional and external obsolescence.



Phil Wolf

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Phil Wolf focuses on civil and criminal tax and accounting controversies, with a primary emphasis on property taxes, transfer taxes, sales and use taxes, and income and franchise taxes.

He focuses on civil and criminal tax and accounting controversies, and represents businesses and property owners in valuation disputes, assessment appeals, and refund claims, providing practical, results-oriented strategies to minimize tax exposure and resolve conflicts efficiently. He also advises on transactional property tax issues throughout California, including change-in-ownership and legal entity transfers, exclusions, and planning for complex real estate transactions. He has advised clients facing internal and government investigations involving allegations of noncompliance, fraud, or misconduct.

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