



VALTRUST

**TRUST & ESTATE
PLANNING**

YOUR **TRUSTED** APPRAISAL PARTNER

At Valtrust, we specialize in commercial property appraisal, blending the personal touch of a boutique firm with the full-bandwidth capabilities of a national entity. Our diverse expertise ensures that every commercial asset type is appraised with precision.

Choose Valtrust for an appraisal service that emphasizes quality, accuracy, and client satisfaction, where your investment translates into reliable results.

- 80 offices nationally with staff of 500+
- 20+ local team members
- Thousands of appraisals completed in Florida



WHY CHOOSE VALTRUST?

- At Valtrust, we're committed to delivering exceptional quality and accuracy in our appraisal services. While there are providers who may offer lower fees and quicker turnarounds, our focus is on providing a superior product for clients who require reliability above all.
- We work selectively with private clients, aligning with those who are ready to invest in a detailed and dependable valuation process. Our professional approach includes a clear contract and a retainer to start, ensuring that we meet your needs with the highest level of professionalism and precision.

WHAT APPRAISER QUALIFICATIONS ARE IMPORTANT?



Florida Department of Business & Professional Regulation (DBPR) and the Florida Real Estate Appraisal Board (FREAB) control all licensing of appraisers within the state of Florida. According to FREAB, a Certified General Appraiser is defined as a person who is certified by the department as qualified to issue appraisal reports for any type of real property. By engaging us, you ensure your appraisal will be completed by a Certified General Real Estate Appraiser.

In addition to that, your appraisal will be reviewed and co-signed by a member of the Appraisal Institute who holds the elite MAI designation, demonstrating they have met the rigorous requirements relating to education, experience and demonstration of knowledge, understanding and ability. The MAI designation is widely considered the most prestigious credential among commercial real estate valuation professionals.

WHY IS ACCURATE APPRAISAL IMPORTANT FOR ESTATE AND TRUST PLANNING?

Accurate appraisal forms the bedrock of estate and trust planning for commercial properties. It ensures that the true market value of the property is documented, which is vital for tax purposes, equitable distribution, and achieving the estate owner's objectives.



A NAME YOU CAN TRUST

When it comes to trust and estate appraisals, we serve a diverse range of clients in multiple states and asset types.

Attorneys

Accountants

Executors

**Wealth
Managers**

Private Clients

Family Office

SERVICES PROVIDED

Divorce: Needed for litigation or purchase by one spouse. **Pre-Listing:** Parties needing to know the value of a property following a death. Market value is the appropriate definition.

Donations: For individuals or estates. For a tax benefit when donating a property. Effective date is the date of donation.

Estate Tax: To establish a tax basis of the estate of a deceased person before distribution to their heirs.

Estate Trust: A trust is an arrangement that allows a third party to hold assets on behalf of a beneficiary, often for logistical or tax benefits. The trust specifies how and when assets are distributed and is faster than probate. Appraisals are needed when the trust is established or when a person is deceased.

IRS CRITERIA FOR QUALIFIED APPRAISERS

- ✓ **Designation or License:** Holds a recognized appraisal designation or is state licensed/certified.
- ✓ **Education & Experience:** Meets minimum education and experience requirements in appraisal.
- ✓ **Professional Activity:** Regularly prepares and is paid for appraisals.
- ✓ **IRS Standing:** In good standing, not prohibited or suspended by the IRS.
- ✓ **Conflict of Interest:** Not an excluded individual, no conflicts of interest.

THE VALTRUST DIFFERENCE

Amid industry giants, Valtrust remains grounded yet formidable. We pair state-of-the-art tools with genuine commitment to serve businesses of all sizes.

Asset Knowledge

Tens of thousands of MAI-signed appraisals completed annually.

Expertise

We are local market experts. As a rule, your assignment will generally be completed by the professional with whom you engaged the assignment.

Experience

Each appraisal is reviewed by a certified general appraiser who also holds the Appraisal Institute's MAI designation.

Bandwidth

Our extensive operational bandwidth enables us to cater to a wide range of client needs across various asset types.

Scalability

We pair state-of-the-art tools with commitment to serve clients of all sizes, not just the Fortune 500.

CLIENT TESTIMONIAL



“I retained Valtrust to perform an appraisal on a property that I wanted to sell in Orange County, Florida. They quoted a reasonable price for the service, and provided a very professional and detailed appraisal, supported with appropriate comparable recent sales within the time schedule we agreed on.

The appraisal provided me with a defensible basis for pricing the property for sale, and I was offered the full appraisal price within a week of my intent to sell.”

INDUSTRY INVOLVEMENT

Scott R. Tew, MAI, joined the CFEPC Lunch & Learn at Akerman LLP, Orlando. Attorney Aimee Collins Hitchner presented on Business Succession Planning, discussing strategies like GRATs, expiring in 2026.

Valtrust actively participates in these sessions to advance its expertise in the Trust & Estate real estate valuation niche, staying abreast of industry trends.



ON THE HORIZON

In 2024, important changes in estate taxation will affect the clients of the trust and estate industry. The Tax Cuts and Jobs Act of 2017 overhauled the federal tax code by reforming individual and business taxes. Its expiration on December 31, 2025, could decrease the estate tax exemption from \$12.92 million to \$5.49 million.

- December 2025 Expiration of The Tax Cuts and Jobs Act of 2017
- Potential Reduction in Estate Tax Exemption: From \$12.92M to \$5.49M
- Essential Actions: Early Gifting Strategies and Accurate Appraisals
- Key IRS Forms: Form 706 (Gifting), Form 709 (Date of Death Filings)
- Expertise in Real Estate Appraisals and Fractional Interest Valuation
- Proactive Planning: Essential for Attorneys, Accountants, and Investors

KEY PEOPLE



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**THANK
YOU**



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