

MICHAEL S. HAGEN
TAXCUTS1, INC., BROKER/OWNER
ATTORNEY

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PROFESSIONAL EXPERIENCE

2003-2011 Broker/Owner, TAXCUTS1, INC. a FL Lic. Real Estate Corp.

Specializing in property tax consulting, Value Adjustment Board ("VAB") administrative valuation appeals and broker price opinions of value.

2010: Waterfront land and industrial appeals were a primary focus in tax year 2010.

2009: Hotel, vacant land, flex-warehouses were primary focus in this successful year of appeals.

2008: Obtained sizeable reductions via negotiated settlements and VAB hearings on Lee County shopping centers, restaurants, warehouses, boat slips, land, condos and other parcels.

2007: Significant favorable results obtained in Lee and Collier counties for marinas, apartment complexes, office buildings, anchored shopping centers, vacant land and luxury homes.

2006: Successfully challenged assessments in a five county area.

2005: Achieved an 85% success ratio in obtaining tax reductions on petitioned properties.

2004: Property tax reductions were obtained in three counties and included hotels, apartments, warehouses, vacant land and upscale residential properties.

2003: Commercial and residential assessments were appealed with 155 reductions obtained. Numerous properties represented with clients including national home builders, hoteliers and major commercial real estate investors.

2003-2011 THE HAGEN LAW FIRM

Private practice with emphasis on property tax disputes, foreclosures, real estate law, civil litigation, business formations and wills, trusts and probate.

Property tax practice includes administrative appeals (Value Adjustment Board), agricultural exemptions, homestead issues, property tax reduction planning and property tax Circuit Court litigation.

Real estate practice includes a strong focus on commercial and residential buyer/seller contract drafting, negotiation and representation, foreclosures, tax deed related issues (including quiet title actions as Circuit Court lawsuits routinely are required to obtain clear title), basic probate procedures such as summary administration often needed to clear the real estate titles of out-of-state, deceased owners, buyer/seller disputes and real estate litigation.

Business formations include the formation and maintenance of limited liability companies, corporations and other ownership entities designed to limit liability and enhance owner privacy, confidentiality and tax treatment.

1994-2003 HOUSE COUNSEL, LEE COUNTY PROPERTY APPRAISER

Duties included:

- (1) Representing the Property Appraiser in 130 ad valorem (property tax) Circuit Court lawsuits and appeals. The valuations at issue ranged up to \$350,000,000;
- (2) Participating in and directing the Property Appraiser's presentations at 1000+ Value Adjustment Board hearings at which property owners contest, and the Property Appraiser defends, property tax assessments before a hearing officer;
- (3) Administering/supervising the Property Appraiser's Commercial, Exemption, Public Service, Data Auditor and Agricultural Classification departments, with direct managerial responsibility

for as many as 28 employees at a time.

1985-1993

SOLE PRACTITIONER/REAL ESTATE BROKER, FT. MYERS, FL

Legal practice focused on real estate including land use/development, real estate closings, title work, contract negotiation and preparation;

Real estate brokerage activities included ownership and management of a real estate brokerage, employing up to eight agents and marketing and selling vacant and improved properties from Fort Myers to Naples.

CORPORATE COUNSEL, BROKER, SALES MANAGER

RUNYON HOMES/RUNYON REALTY, CAPE CORAL, FL

Legal duties included presentations at land use/zoning hearings before Lee County and City of Cape Coral councils, land use law, spearheading residential development projects and negotiating and preparing real estate agreements;

Real Estate Brokerage and management duties included hiring, training and oversight of sales staff and real estate brokerage.

ATTORNEY, REAL ESTATE DIVISION

HUMPHREY LAW FIRM, FORT MYERS, FL

Duties included providing counsel to and representation of governmental entities at public hearings, representation of property owners at land use/zoning hearings at local governments and zoning boards, legal research and writing, real estate title work and closings.

DESIGNATIONS/ACTIVITIES

- * Florida Bar member, 1985-present.
- * Licensed Florida Real Estate Broker, 1987-present.
- * Sarasota County Value Adjustment Board ("VAB") Special Master 2003.
- * Glades County Value Adjustment Board outside counsel 2005-2006
- * Fort Myers Code Enforcement Board member 2003-2004.
- * Certified Florida Evaluator (CFE) designation issued by FL Dept. of Revenue (requiring +/- 160 hours of class time), held 1995-2003 (expired 8/03).
- * Admitted to practice in Federal Court (Middle District of Florida).
- * FL Mediation 48-hour training course completed 2003.
- * Authored articles for, or featured interview source, in Fort Myers News-Press, St. Pete Times, Cape Coral Breeze, Suite Life magazine and local affiliate Fox News
- * Conference speaker IAAO 2003 "Are the 3 Approaches To Value Always Required?"

EDUCATION

- *Bishop Verot High School, Fort Myers
- *University of Florida, Gainesville
- *Stetson University College of Law, St. Petersburg, Law Degree