



SUMMARY

POER Managing Consultant, Paul Miller, has been in the property tax industry since 1984 and has worked with POER since 1993. He oversees the property tax consulting operations for POER's Atlanta office, and is responsible for the states of Alabama, Georgia, Kentucky, North Carolina, South Carolina and Tennessee.

EXECUTIVE PROFILE

Paul E. Miller, CMI — Vice President

QUALIFICATIONS / EXPERIENCE

- ❖ Recognized expert in the valuation for assessment purposes and assessment appeals of major investment grade properties throughout the eastern United States
- ❖ Leads POER's property tax programs for national clients in the southeast
- ❖ Represents the property tax interests of metro Atlanta real property with a total value of over \$7 billion
- ❖ Personally responsible for over \$8 million in tax savings over the past two years
- ❖ Appeared as an expert witness before numerous county and state Boards of Review, as well as Superior Court
- ❖ Former Regional Manager for a national property revaluation firm, overseeing the valuation and defense of proposed values for numerous assessment jurisdictions in the eastern United States

CREDENTIALS / EDUCATION

- ❖ Certified Member of the Institute for Professionals in Taxation (CMI)
- ❖ Founding Member and current Vice President of the Georgia Association of Tax Professionals (GATP)
- ❖ Associate Member, International Association of Assessing Officers (IAAO)
- ❖ Certified General Appraiser in Georgia, Kentucky and South Carolina
- ❖ Registered Tax Agent for the State of Tennessee
- ❖ Completed various comprehensive courses in real estate valuation offered by the Appraisal Institute, the International Association of Assessing Officers, the Institute for Professionals in Taxation and other appraisal organizations