



Multistate Property Tax Services for Complex Property

Deloitte's complex property tax services

Complex industries such as power, utilities and renewables, telecommunications, transportation, and oil and gas have unique property tax considerations due to their capital-intensive nature and the geographic footprint of their operations. Deloitte's complex property tax specialists assist organizations in understanding how their assets are reported and assessed and can provide considerations that may give rise to possible reductions in assessed values and property taxes.

Deloitte has specialists with diverse backgrounds, such as former state assessment officials and former industry personnel, with deep geographic and industry knowledge. Their range of experience gives breadth of insight into complex property tax issues. The Complex Property Tax Services team also has access to Deloitte's full complement of industry specialists, including valuation professionals, economists, statisticians, and engineers.

Complex property tax reporting and compliance



Complex industries present challenging property tax reporting scenarios that require industry and jurisdiction-specific knowledge. Both state and local jurisdictions may assess tax on the property of complex industries, and the base of property and costs subject to tax can vary considerably between jurisdictions.

The number of tax jurisdictions an operating unit may span can also complicate complex property tax reporting. The full suite of skills necessary for enhancing the property tax function and managing expenditures can also be difficult or impractical to maintain in-house.

Deloitte's complex property tax specialists work with organizations to provide effective resource models for complex property reporting, from collaborative approaches to full outsourcing models.

Complex property tax advisory services



Complex property may be assessed for property tax purposes using a range of assessment methodologies, from straightforward cost approaches at the local level to unitary valuations conducted by state assessing authorities.

Deloitte's complex property tax specialists understand how to work within a jurisdiction's valuations methodology to capture the industry- and taxpayer-specific operational issues that impact the market value of property.

Deloitte's complex property tax specialists work with organizations contemplating investments in this space and can help them evaluate property tax considerations.

Industry Segments

- Electric and gas transmission and distribution utilities
- Renewable energy
- Traditional electric generation
- Wireline and wireless telephone companies
- Cable television and internet service providers
- Telecommunications service companies
- Pipelines
- Refineries
- Mining
- Airlines
- Railroads
- Heavy manufacturing

Services



- Property Tax Compliance
- Non-taxable asset and cost studies
- Property tax valuation analysis
- Property tax appeals advisory services
- Property tax jurisdiction consulting
- Property tax due diligence



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