

## LITIGATION ASSIGNMENTS

### Testimony List – March, 2013-March, 2017

- *Hidden Valley Resort (dba Buncher Company, Buncher Resort & Hospitality Group, Hidden Valley Resort, LP and Hidden Valley Farm Inn, Inc.) v. Somerset County Board of Assessment Appeals*, No. 103, 104, 105 & 106 - Civil 2009, No. 1310 & 1311 - Civil 2010, Court of Common Pleas, Somerset County, Pennsylvania—Testified for property owner/taxpayer in November 2013.
- *Broad Run LLC v. County of Chester Board of Assessment Appeals*, No. 2012-11873-AB, No. 2012-11874-AB, No. 2012-11875-AB, No. 2012-11876-AB, No. 2012-11877-AB, No. 2012-11878-AB, No. 2012-11879-AB, No. 2012-11880-AB Court of Common Pleas, Chester County, PA, 2015 – Testified as consultant to tax payer
- *Pickering Valley (Thompson) v. Chester County Assessor*, Civ. No. 14-10968, Court of Common Pleas, Chester County, PA, Pennsylvania – Testified for school district in 2014 or 2015.
- *Thomas Gaughen v. United States*, Docket No. 1:09-cv-02488, U.S. Dist. Ct. for the Middle District of Pa., filed Dec. 16, 2009 – Testified for taxpayer.
- *Army-Navy Country v. City of Fairfax*, Docket No. CL-2010-1836, Fairfax Cir. Ct., filed Dec. 13, 2011 – Testified for Army-Navy.
- *Bunker Hill Golf Course, Inc. v. Franklin Twp.*, Docket No. 005050-2012, N.J. Tax Ct., filed Mar. 27, 2012 – Testified for taxpayer.
- *Hidden Creek Golf Club, LLC v. Egg Harbor Twp.*, Docket No. 004984-2013, N.J. Tax Ct., filed Apr. 1, 2013 – Testified for taxpayer.
- *Kohler v. Village of Kohler*, Docket No. 2013-cv-000468, Wis. Cir. Ct., filed June 19, 2013 – Testified for Village of Kohler.
- *RTJ LLC v. Prince William County Bd. Of Supervisors*, CL 10-7666, Va. Cir. Ct. settled November 9, 2013 – Deposition.
- *In re MDM Golf, LLC*, Docket No. 14-br-21565, U.S. Bankr. Ct. for the District of Conn., filed Aug. 4, 2014 – testified for Connecticut General Life Insurance Company.
- *Lizza v. N.J. Nat'l Golf Club*, Docket No. L-000866-15, N.J. Sup. Ct., filed Apr. 6, 2015 – deposed in dispute over membership refund, testified in April, 2017 for NJ National.
- *Metropolitan Government of Nashville and Davidson County v. Assessment Appeals Commission and Richland Country Club*, Docket No. 15-1166-III, Tenn. Chancery. Ct., filed July 27, 2016 – Testified for Richland CC in tax assessment appeal.
- *Army-Navy Country v. City of Fairfax*, Docket No. CL-2015-17941, Fairfax Cir. Ct., – Testified for Army-Navy, July, 2017.

## PUBLICATIONS

Laurence A. Hirsh has authored the following publications:

Author - ***Golf Property Analysis and Valuation***, 2016, Appraisal Institute, Chicago, IL  
Available at [www.appraisalinstitute.org/golf](http://www.appraisalinstitute.org/golf)

The **Appraisal Journal**, January, '91, Golf Courses: Valuation & Evaluation  
<http://www.golfprop.com/wp-content/uploads/2016/06/Hirsh-article-The-Appraisal-Journal-1991.pdf>

**The Appraisal Journal**, 4-94, “Private Equity Country Club Communities - Issues & Answers”  
<http://www.golfprop.com/wp-content/uploads/2016/06/Hirsh-Appraisal-Journal-Article-1994.pdf>

**Real Estate Issues**, Vol 38, Number 2, 2013, “Golf Courses and Tax assessments: Just One Right Way?” <http://www.golfprop.com/wp-content/uploads/2016/06/RE-Issues-Golf-Course-Tax-Assessments.pdf>

**Journal of Property Tax Assessment & Administration** - “Private Club Memberships, Real Property or Personal Property”, 2008 <http://www.golfprop.com/wp-content/uploads/2016/06/Journal-of-Property-Taxation-Article.pdf>

**NGCOA** – How to Buy and Sell a Golf Course (appraisal and market analysis chapters) (2009)

**American Bankruptcy Institute (ABI) Journal** – “Restructuring Golf Courses & Country Clubs”

**Club Managers Association of America** – Management Series – “The True Cost of Renovations” (2008)

Co-Author for Urban Land Institute Book – **Residential Golf Community Development**

**ASGCA "By Design"** - Winter, 2010, Spring 2013, Fall, 2013

**Club Director (NCA)** - “Membership Success, It’s all about Value” (March/April, 2009)

**The Board Room**, Regular Contributor

**Golf Course Industry**, Regular Contributor

**Parks & Recreation**, August, 2014, January, 2015, February, 2015

**2017 NGCOA Presentation** - <http://www.golfprop.com/wp-content/uploads/2017/02/NGCOA-2017-Presentation-1.pdf>

**2017 PGA Show Presentation** - <http://www.golfprop.com/wp-content/uploads/2017/01/PGA-Show-2017.pdf>

“Pay Me Now or Pay Me Later” – Board Room – 11-16 <http://www.golfprop.com/wp-content/uploads/2016/06/Board-Room-Dec-2016.pdf>

“If You Build it They Will Come” – Board Room – 9-16 <http://www.golfprop.com/wp-content/uploads/2016/10/If-You-Build-It-Will-They-Come-Board-Room-1.pdf>

“Time for a Rule Review?” – NCA Connect 4-16 [http://www.golfprop.com/wp-content/uploads/2016/06/Hirsh\\_Rules\\_Reprint-NCA-3-2016.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/Hirsh_Rules_Reprint-NCA-3-2016.pdf)

“Course Maintenance Specifications” – Board Room, 7-16

<https://issuu.com/boardroommagazine/docs/br070816magazine1r/52>

“A View from the Industry” – NGCOA Golf Business, 7-14 [http://www.golfprop.com/wp-content/uploads/2016/06/LAH-MyTake-GB-June-2014\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-MyTake-GB-June-2014_0.pdf)

“Restructuring Golf Courses & Country Clubs” – American Bankruptcy Journal, 1-2010  
<http://www.golfprop.com/wp-content/uploads/2016/06/American-Bankruptcy-Journal-Article.pdf>

“Where do You want to Swim?” – Board Room, 12-13 [http://www.golfprop.com/wp-content/uploads/2016/06/LAH-BRMagWhereDoYouWanttoSwim\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-BRMagWhereDoYouWanttoSwim_0.pdf)

“Budget Season” – Board Room, 1-15 <http://www.golfprop.com/wp-content/uploads/2016/06/January-February-2015-Budget-Season.pdf>

“Does More Use Equal More Revenue?” - By Design, Fall, 2013

[http://www.golfprop.com/wp-content/uploads/2016/06/By\\_Design\\_-\\_Issue\\_16\\_Fall\\_2013\\_-\\_Membership\\_models1.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/By_Design_-_Issue_16_Fall_2013_-_Membership_models1.pdf)

“Determining Renovation ROI” – Club Director, Fall 2014 [http://www.golfprop.com/wp-content/uploads/2016/06/MX-2615N\\_20141003\\_121319.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/MX-2615N_20141003_121319.pdf)

“Evaluating Your Community’s Golf Course” – Parks & Recreation, 8-14  
[http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-Evaluating-August2014\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-Evaluating-August2014_0.pdf)

“Finding The Right Course for Golf Properties” - Scotsman Guide, August, 2014  
<http://www.golfprop.com/wp-content/uploads/2016/06/HirshCOM0813.pdf>

“Market Analysis” - CMAA, 4-15 [http://www.golfprop.com/wp-content/uploads/2016/06/Market-Analysis\\_-\\_Understanding-and-Responding-to-Your-Club%E2%80%99s-Market-CMAA.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/Market-Analysis_-_Understanding-and-Responding-to-Your-Club%E2%80%99s-Market-CMAA.pdf)

“Master Disaster” - Golf Course Industry, 4-15 <http://www.golfprop.com/wp-content/uploads/2016/06/Master-disaster-GCI-Golf-Course-Industry.pdf>

“Membership Success – It’s All About Value” – Club Director, 3-2009  
[http://www.golfprop.com/wp-content/uploads/2016/06/LAH-Club-Director-Its-All-about-Value\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-Club-Director-Its-All-about-Value_0.pdf)

“What’s the Best Management Path?” – Recreation & Parks

1. [http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-GCManagement-1-January2014\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-GCManagement-1-January2014_0.pdf)
2. [http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-GCManagement-2-February2014\\_0.pdf](http://www.golfprop.com/wp-content/uploads/2016/06/LAH-ParksRec-GCManagement-2-February2014_0.pdf)

“Re-Capitalize” – Board Room, 5-15 <http://www.golfprop.com/wp-content/uploads/2016/06/May-June-2015-ReCapitalize.pdf>

“Tick Tock” – Board Room, 3-15 <http://www.golfprop.com/wp-content/uploads/2016/06/March-April-2015-Tick-Tock.pdf>

“Understand & Enhance Course Value” – Golf Course Industry, 12-2014  
<http://www.golfprop.com/wp-content/uploads/2016/06/Understand-and-enhance-course-value-GCI-Golf-Course-Industry.pdf>