

SUMMARY OF QUALIFICATIONS
Charles A. McCullough
MAI CPA ASA MBA SCGRE A CTA



Charles A. McCullough has professional experience in real estate and business valuations and real estate tax preparation and consulting. He holds the MAI designation from the Appraisal Institute, is an Accredited Senior Appraiser (Real Estate-Urban) with the American Society of Appraisers, a state certified general real estate appraiser in New Jersey and Pennsylvania, and a state certified tax assessor in New Jersey serving for 14 years as the Deputy Assessor in a large Burlington County municipality. He is one of only eleven appraisers in New Jersey qualified to teach the national course on Uniform Standards of Professional Appraisal Practice.

Mr. McCullough is a Certified Public Accountant in New Jersey.

STATE OF NEW JERSEY

Certified General Real Estate Appraiser

Approved Instructor for Real Estate Appraisal Courses:

- Basic Principles of Real Estate Appraisal
- Real Estate Appraisal Procedures
- Uniform Standards of Professional Appraisal Practice
- Residential Sales Comparison and Income Approach
- Residential Market Analysis and Highest and Best Use
- Residential Site Valuation and Cost Approach
- Report Writing

Licensed Real Estate Broker (New Jersey)

Approved for instructing sales and brokers licensing courses

Certified Tax Assessor (C.T.A.)

Certified Public Accountant

THE APPRAISAL FOUNDATION

Certified Instructor Uniform Standards of Professional Appraisal Practice
Certified through April 1, 2018

ALLIANCE FOR VALUATION EDUCATION (AVE) (The Appraisal Foundation)
Approved Instructor

BURLINGTON COUNTY COLLEGE-- Adjunct Professor
Principles of Financial Accounting
Managerial Accounting

WILMINGTON UNIVERSITY—Adjunct Professor
Individual Taxation
Business Taxation

EDUCATION:

M.B.A., Finance, Magna cum Laude, Rutgers University
Bachelor of Science, Accounting, Summa cum Laude, Rowan University

APPRAISAL INSTITUTE—

General Appraiser Report Writing and Case Studies
Advanced Market Analysis and Highest and Best Use
Advanced Concepts and Case Studies
Advanced Income Capitalization
Quantitative Analysis
Review Theory—General

SEMINAR

Appraisal Institute—Appraising the Appraisal: Appraisal Review-General

AMERICAN SOCIETY OF APPRAISERS:

BV 201 Principles of Valuation: Introduction to Business Valuation-Part One
BV 202 Principles of Valuation: Introduction to Business Valuation-Part Two
BV 203 Business Valuation: Case Study
BV 204 Business Valuation: Selected Advanced Topics/Case Study

MTS 201 Introduction to Machinery and Technical-
Specialties Valuation

MTS 202 Machinery and Technical Specialties Valuation-
Methodology

MTS 203 Machinery and Technical Specialties Valuation-
Advanced Topics and Case Studies

MTS 204 Machinery and Technical Specialties Valuation-
Selected Advanced Topics

INTUIT

QuickBooks—Certified User

PROFESSIONAL MEMBERSHIP AND AFFILIATIONS:

American Institute of Certified Public Accountants—Member
New Jersey Society of Certified Public Accountants—Member
Appraisal Institute—M.A.I. member
American Society of Appraisers, Senior Accredited Member--Real Estate-Urban

PROFESSIONAL ACTIVITIES:

American Society of Appraisers, So. New Jersey Chapter, Former President
Association of Commercial, Industrial and Investment Brokers of South Jersey,
Former President
Society of Real Estate Appraisers, South Jersey Chapter #26, Former Director

CIVIC/OTHER ACTIVITIES:

Berlin Borough Zoning Board of Adjustment--Former Chair
Berlin Borough Planning Board--Former Chair-Site Plan Review Committee
Moorestown Township Zoning Board of Adjustment--Former Chair
The Rotary Club of Moorestown--Former President
Rotary District 7500 (Burlington, Monmouth, Ocean Counties), Former District
Treasurer
Rutgers Club of Greater Philadelphia, Former President

COURT TESTIMONY:

Mr. McCullough has qualified as an expert witness in preparing and providing testimony at:

Federal Bankruptcy Court (real estate, machinery and equipment)
Burlington County Superior Court (eminent domain)
Camden County Superior Court (expert on Uniform Standards of Professional Appraisal Practice)
Salem County Superior Court (expert on Appraisal Review)
Atlantic, Burlington, Camden, Gloucester, and Ocean County Boards of Taxation
Burlington and Camden County Condemnation Commissions
Berlin Borough and Evesham Township Zoning Boards of Adjustment
Cherry Hill Township School Board
Lenape Regional School District--Analysis of Proportion of Tax Rates Borne by Member Municipalities
Lindenwold Borough Rent Control Board
Merchantville Town Council on senior citizen housing
Dauphin County, PA Board of Taxation
York County, PA Board of Taxation.