

Mr. Pflugner is a shareholder in the firm . He enjoys a statewide practice concentrating in the area of real estate.

REAL ESTATE

Mr. Pflugner has concentrated in the field of real estate since beginning his practice in 1972. He has dealt extensively with all aspects related to the ownership, financing, taxing, insuring, leasing, exchanging (simultaneous and deferred) transferring and developing of real property.

He has attended continuing legal education programs every year since 1972 in areas such as Lender Liability, Real Property Litigation, Complex Real Estate Transactions (including 1031 Delayed Exchanges), Problem Loan Workouts, Title Insurance Underwriting, Eminent Domain, Condominium and Homeowners Association organization and operation, zoning and land use.

TITLE INSURANCE

As a companion area to his real estate practice, Mr. Pflugner has concentrated in the area of examination, underwriting and insuring titles to real property for owners and mortgagees. He is currently authorized as a title issuing agent for Ticor Title, Fidelity National Title, Attorneys' Title Insurance Fund, Commonwealth Land Title, Chicago Title , LandAmerica, Old Republic and Stewart Title.

During his practice, he has participated in over 8,000 real estate transactions. The closings have ranged from a cash purchase of a \$2,500.00 lot to the acquisition and financing of a \$75,000,000.00 multiple use development.

AD VALOREM TAXATION

One of the more specialized areas of the practice of real estate, especially in Florida, is the area of ad valorem real property taxation. It is one of the major revenue sources that support the budget of the State of Florida. From 1972 and until 1985, Mr. Pflugner was one of the two attorneys responsible for representing the County Property Appraiser for the counties of Sarasota, Monroe, and DeSoto, Florida. During 1987, 1988, and 1992 he was selected as a Special Master to the Sarasota County Value Adjustment Board and in 1998 through 2002 was selected as the Special Master to the Charlotte County Value Adjustment Board. As a Special Master, he evaluated sworn testimony and documentary evidence regarding the proper level of property assessment in the county, review property tax exemption applications and homestead applications and render a recommendation to the Value Adjustment Board for its official action.

BANKING

During his years of practice, Mr. Pflugner has maintained an excellent rapport with all of the financial institutions in the South Florida area. He is approved to close loans with virtually every lending institution offering loans in the Southwest Florida area.

GENERAL PRACTICE

Mr. Pflugner has extensive experience in many other fields of law, including corporations, partnerships and limited liability companies.

Admitted to: Florida Bar - November, 1972; U.S. District Court Middle District of Florida - 1973; Eleventh Circuit Court of Appeals-1973. U.S. Tax Court - 1974; and U.S. Supreme Court - 1978.

Practice Areas

Real Estate

Lending and Commercial Transactions

Land Development

Administrative Law - State and Local

Business Entities (Corps, LLCs, Partnerships)

Education

Davidson College

Ohio Northern University School of Law

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