

# Thomas R. Horner, MAI

*President*

## **HORNER & COMPANY, INC. doing business as:**

**Ohio Real Estate Consultants, Inc.**  
201 Bradenton Avenue  
Dublin, Ohio 43017  
614-791-0038 Phone  
614-791-8956 Fax  
Email: [tom@ohiorealestate.org](mailto:tom@ohiorealestate.org)

**New Hampshire Real Estate Consultants, Inc.**  
117 Shaw Hill Road  
Andover, New Hampshire 03216  
603-780-4739 Phone  
603-208-0032 Fax  
Email: [tom@nh-rec.com](mailto:tom@nh-rec.com)

## **PROFESSIONAL DESIGNATIONS AND AFFILIATIONS**

Ohio Real Estate Appraiser Board G.A. Certification #380180  
State of New Hampshire Appraisers Board License #NHCG-1003

**MAI:** Appraisal Institute Member No. 9370  
**SRA:** Appraisal Institute Member No. 2332  
**AI-GRS:** Appraisal Institute – General Review Specialist  
**ASA:** American Society of Appraisers, Senior Member  
**Affiliate Member:** Columbus Board of Realtors  
**Affiliate Member:** National Association of Realtors  
**Associate Member:** Columbus Commercial, Industrial and Investment Realtors (CCIIR)  
Ohio Department of Transportation Pre-Qualified For Value Analysis, Appraisal and Appraisal Review

## **EMPLOYMENT**

**11/91 – Present:** Horner & Company, Inc.  
**Position:** President

**1/84 – 10/91:** Associated Consultants and Appraisers, Inc.  
**Position:** Senior Appraiser

## **EDUCATION**

**1981:** Bachelor of Science in Natural Resources  
College of Agriculture  
Concentration – Forest Resource Management  
The Ohio State University, Columbus, Ohio

**1990:** Masters in Business Administration (MBA)  
Capital University, Columbus, Ohio

## **EXPERT WITNESS EXPERIENCE**

- Board of Tax Appeals (State of Ohio)
- Board of Revision (14 Ohio Counties)
- Court of Common Pleas, Delaware County, Ohio
- Court of Common Pleas, Franklin County, Ohio
- Court of Common Pleas, Mercer County, Ohio
- Court of Common Pleas, Ross County, Ohio
- Federal Bankruptcy Court – Columbus, Ohio and Detroit, Michigan
- Ohio Supreme Court (Tax Appeal)

## **REVIEW APPRAISER CLIENTS**

- FirstMerit Bank
- National City Bank – Now PNC Bank
- Huntington National Bank
- Fifth Third Bank
- CF Bank
- Federal Aviation Administration
- Ohio Department of Transportation
- City of Columbus
- City of Dublin

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**SPECIALTY APPRAISAL COURSES**

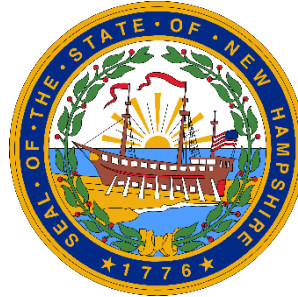
- 1994:** Business Valuation
- 1995:** Business Valuation Part I & II
- 2005:** Review Appraisers and The Use of Appraisal Reports
- 2006:** Analyzing Distressed Real Estate
- 2007:** Appraisal Review for Federal-Aid Highway Programs
- 2007:** Uniform Appraisal Standards For Federal Land Acquisitions: Yellowbook
- 2008:** Ad Valorem Appraisal Practices – Carlile, Patchen & Murphy
- 2010:** Eminent Domain and Condemnation (OL-663)
- 2012:** Valuation of Conservation Easements (Appraisal Institute – Course 797)
- 2013:** Trouble With Easements – WEBRP108 (American Society of Appraisers)
- 2015:** Eminent Domain From Start to Finish (National Business Institute)
- 2017:** Business Practices and Ethics (OL)
- 2017:** Uniform Appraisals Standards For Federal Land Acquisitions: Yellowbook
- 2017:** Review Theory – General (Appraisal Institute)
- 2018:** Appraisal Day Seminar – IRWA Buckeye Chapter 13
- 2018:** 41<sup>st</sup> Annual Economic Seminar
- 2019:** Forecasting Revenue (OL)
- 2020:** Supervisory Appraiser / Trainee Appraiser Course

The Appraisal Institute conducts a voluntary program of continuing education for its designated members. MAI's and SRA's who meet the minimum standards of this program are awarded periodic educational certification. Thomas R. Horner is certified under this program.

**ACCOMPLISHMENTS / OFFICES HELD**

- 1973:** Eagle Scout
- 1991 – 1993:** Education Chairperson – Cardinal Ohio Chapter Appraisal Institute
- 1995 – 2006:** MAI Admissions Chairperson – Cardinal Ohio Chapter Appraisal Institute
- 2004:** Guest Lecturer, The Ohio State University  
Real Estate Investment Analysis (Finance 771)
- 2007:** Over 10 Years of Membership Aware – Columbus Board of Realtors
- 2007:** Distinguished Service Award – Cardinal Ohio Chapter Appraisal Institute
- 2014:** Presenter – Eminent Domain From Start to Finish National Business Institute Seminar
- 2014:** Presenter – Building a Pipeline-The Legal Perspective National Business Institute – Webinar
- 2015:** Presenter – International Right-of-Way Association – Utility Day  
Appraising Power Line Easements and Right-of-Ways
- 2017:** Guest Lecturer, The Ohio State University  
Real Estate Law (Appraisal Section)

# State of New Hampshire



Real Estate Appraisers Board

*Authorized as*  
Certified General Appraiser

*Issued To*

Thomas Richard Horner

**License Number:** NHCG-1003  
Active

**Issue Date:** 10/10/2019

**Expiration Date:** 08/31/2023