

Curriculum Vitae

**Name:**

Nils Ivar Hole

Date of birth:

1948

Position:

General Manager at Industritaksering AS

Consultancy services within valuation, appraisals and due diligence

Key skills

- Valuation of industrial plants, commercial properties, machinery and other objects.
- Property tax assessments, industrial properties.
- Property tax assessments, project management, competitive tenders.
- Assessment of loss and damage, controlled reconstruction, assessment of liability cases, expert assessment and arbitration.
- Due diligence/Mergers/Demergers/Sales
- Recognised European Valuer (REV)

Education

1970	Engineering college, mechanical engineering w. specialisation in vehicles, NKI College in Oslo.
1971	Vocational college
1972	Trade qualification as an engine and chassis mechanic, diesel, heavy vehicles at St. Teknologiske Inst.
1975	Instructor, goods and special vehicles, Daimler-Benz AG, West Germany
1984	Instructor, mobile hydraulic systems, cranes and plant machinery, Atlas Weyh., West Germany
1984	Valuer, machinery, Norwegian Surveyors and Valuers Association
1986	Business Administrator, Institute of Business Administration, Oslo and Drammen.
1992	Trade qualification upgrade, vehicle electronics, AMO Drammen.
1995	Tutor, Norwegian College of Vocational Teaching, Drammen/Oslo
2003	Natural damage assessment, Norwegian Natural Perils Pool, Oslo
2009	Valuation of commercial properties, NEAK, Oslo
2013	Mandatory supplementary training, Norwegian Surveyors and Valuers Association
2013	Recognised European Valuer (REV)

Employment

1988– present	Industritaksering AS, General Manager
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2003–2017 Rambøll Norge AS, project staff and joint office
 1996–2002 Partner, Takst-Prosjekt DA, Drammen
 1992–1995 Lecturer in economics, administration and vehicle trades, Technical Vocational College, Drammen
 1988–1996 Founder, Valuer, Takst-Prosjekt DA, Drammen
 1988–1989 Broker, Interbroker Gruppen, Grafisk AS, Oslo
 1984–1988 Assistant Manager debt collection, Storebrand Finans, Oslo
 1976–1984 Technical Manager, plant machinery, Larsen & Valebrokk AS (Hydex AS), Drammen
 1973–1975 Product manager, Mercedes Benz goods vehicle import, Bertel O. Steen AS, Lørenskog and Oslo.
 1971–1973 Goods vehicle mechanic, Bertel O. Steen AS, Lørenskog
 1970–1971 Mechanic, Technical Company, Helgelandsmoen, Hønefoss and Bardufoss.
 1967–1970 Car mechanic, Nils Sørhaug AS, Haugesund.

Details of experience in connection with property tax and appraisal projects:

Assistance provided within: Competitive tendering, project management, production management, technical organisation, communication, assistance in political agencies related to appraisals, municipal-internal project management, appraisal of industrial properties including industrial parks, electrotechnical communication systems, energy networks, production related networks, remote heating systems and fish farming systems at sea and onshore.

Experience from relevant projects

Year	Project	Role
2017	Østre Slidre municipality, general appraisals	Appraisals, industrial property
2017	Stryn municipality, re-appraisals	Appraisals, industrial property
2012–17	Statnett in the Supreme Court - vs. Hjelmeland, Hol, and Evje and Hornnes	Expert witness in 3 courts
2015–17	Båtsfjord municipality, industrial property, Hamnefjell Vindkraft AS windmill park during construction	Consultant to project manager and valuer.
2016	Norsk Fjernvarmeforening, lectures on industrial property	Lecturer and consultant
2016	Skedsmo municipality, complaint processing, industrial property remote heating systems and chemical industry	Valuer and consultant for tax authorities and expert advisory board
2016–17	Kvænen municipality, 10 year re-appraisal with additional production related networks	Appraisals, industrial properties
2015–16	Rana municipality, complaint, industrial property Rana Gruber. The case had been in the legal system for 5 years, most recently Eidsivating Court of Appeal. Appraised according to the main principle of technical value with mineral resource and according to the exception clause, yield-based	Valuer and consultant for tax authorities and expert advisory board.

	value.	
2015-15	Storfjord municipality, 10 year re-appraisal with additional production related networks	Appraisals, industrial properties
2014-15	Surnadal municipality, additional production related networks	Appraisals, industrial properties
1993-2017	Approximately 50 municipalities	Valuer, consultant, competitive tendering
1995-1996	Sarpsborg municipality - industrial properties - in particular Borregaard Industrial Park which underwent a legal process. Hans O. Bang took the case for the municipality.	Expert witness, valuer and consultant for tax authority and expert advisory board
1993-1994	Moss municipality, appraisal of industrial property	Valuer and consultant for tax authorities and expert advisory board

Experience from drafting of guidelines

Year	Project	Role/name, telephone number, contact person and scope of references
2017	Rendalen municipality, re-appraisal industrial property	Valuer and consultant, Lars Erik Bjøntegaard, Finance Manager, +47 474 72 347, Scope NOK 3-400,000
2017	Øystre Slidre municipality, general appraisal 2017, re-appraisal industrial property, 2011	Appraisals, industrial property and business. Ongoing. Ole Martin Alfstad, Finance Manager, +47 990 09 605, Industriksering AS Nils Ivar Hole has both times been concerned with industrial properties, now in cooperation with Geomatikk IKT AS, scope NOK 300.
2017	Stryn municipality, re-appraisals	Appraisals, industrial property and business. Ongoing. Anita Elin Myklebust, Head of Dept. maps and geodata, +47 57 87 48 31, Industriksering AS Nils Ivar Hole has been concerned with industrial property in cooperation with Geomatikk IKT AS, scope not clarified.
2012-17	Statnett in the Supreme Court - vs. Hjelmeland, Hol, and Evje and Hornnes	Expert witness in 3 courts. No municipality contact, but in Statnett. The case has major significance for Framework and Guidelines, industrial property. Morten Fjermeros, HR Hjort, +47 913 68 885. Scope "major"
2015-17	Båtsfjord municipality, industrial property, Hamnefjell Vindkraft AS windmill park during construction	Consultant for project manager and valuer for special industrial properties. Chief Executive Trond Henriksen +47 950 44 190 used external consultant Jan Steffensen +47 911 59 644, scope all phases 3-400*

2016-17	Kvænen municipality, 10 year re-appraisal with additional production related networks	Appraisals, industrial properties
2015-16	Rana municipality, complaint, industrial property Rana Gruber. The case had been in the legal system for 5 years, most recently Eidsivating Court of Appeal. Appraised according to the main principle of technical value with mineral resource and according to the exception clause, yield-based value.	Valuer and consultant for tax authorities and expert advisory board. The 5 year legal process was largely concerned with the interpretation of Framework and Guidelines for appraisal of industrial properties. Per Svartvatn, Senior Tax Officer, +47 751 45164, scope NOK 500*
2015-15	Storfjord municipality, 10 year re-appraisal with additional production related networks	Appraisal industrial property, consultant for tax office and expert advisory board, Viggo Døhl, Finance Manager, +47 404 52 229, scope NOK 4-500* Production-related networks. Framework and Guidelines largely discussed with LVK, Ina Storstrøm, Lawyer +47 991 19 961. Scope NOK 3-400*
2010-11	Svelvik municipality, general appraisal	Project and Competitive Tendering Manager. Largely appointed concerning the formulation of Framework and Guidelines. Svein V. Thorgersen, Chief Executive, +47 951 55 287. Appointed by Rambøll Norway as project manager, scope NOK 3-400*
2010		In cooperation with Noomas Sertifiserings AS (Now DNV GL) guidelines were drawn up for floating systems offshore. The work was carried out under the auspices of KSE, which during that period had employed lawyer Tom Venstad, now returned to Ministry of Finance, +47 22 24 42 31, major scope, non-remunerated work.
1993-2017	Approximately 50 municipalities	In all municipalities with industrial property, there has been a development of Framework and Guidelines. Reference persons have now left. However, a complete list can be provided back to 1993
1995-1996	Sarpsborg municipality - industrial properties - in particular Borregaard Industrial Park which underwent a legal process. Hans O. Bang took the case for the municipality.	Expert witness, valuer and consultant for tax authority and expert advisory board. Largely concerned the interpretation of Framework and Guidelines.
1993-1994	Moss municipality, appraisal of industrial property	Valuer and consultant for tax authorities and expert advisory board. Largely concerned the interpretation of Framework and Guidelines.

Reference projects

2016–2017	Land cost assessments; the realisation of property in connection with the selection of route during project planning .of the new E18 in Grenland Assignments for Nye Veier in cooperation with Rambøll Norge AS.
2015–2016	Property tax appraisal, industrial property Rana Gruber Storforshei, with plant in Mo i Rana. Appraised according to the main principle of technical value and presence of ore in accordance with the Act relating to Minerals. Also appraised in accordance with the exception clause, yield-based method. Appointed by Rana municipality, guidance provided from the judgement in Hålogaland Court of Appeal.
1994–2013	Assessor, expert witness, expert associate judge 2–4 cases annually. Example: expropriation, technical dispute cases, property tax
1994–2017	Property tax appraisal, industrial property, 50 municipalities, large projects, please request a separate list with references/contact persons.
1984–2013	Full-time activity as a valuer, damage and value. A few thousand appraisals for banks, insurance institutes, courts and private businesses.
2011–2013	Development project Gjersrud Stensrud, land appraisals infrastructure.
2007–2009	Skattefunn project, Tech. Due Diligence IFRS
2007–2013	Appraisal of object damage, Vest Tank Gulen municipality, explosion, preparation for court case in 2 courts. Expert witness at Gulating Court of Appeal.
2006	Damage to windmill, ScandWind AS, Hundhammerfjellet. Assessment of loss and damage, review of causes and drafting of regress case. Assessment of criteria for coverage under natural damage. Appointed by Gjensidige.
2006	Third-party liability Nanset Standard, gearbox on excavator. Review of extent of damage and cause. Appointed by TrygVesta.
2006	Third-party liability, tradesperson, HVAC private dwelling. Appointed by Sparebank1Forsikring.
2005	Consequence evaluation, new hospital Gullaug, Helse Øst Valuation of property in connection with expropriation, construction of new road.
2004	Expert assessment. Fisheries industry factory at Værøy, Arne Mathiesen AS. Dispute between owner and insurance company Vesta. Appointed by the insured party.
2003	Due diligence Norgips AS, plasterboard factory sold to Knauf Gips KG c/o Danogips A/S. Appointed by Danogips A/S.

2003	Value, Finse station, opening balance on establishment of new company for operations of VAR systems. Appointed by NSB / Selexa / Aberdeen Property Investors AS
2003	Damage, electricity supply Longyearbyen Svalbard. Breakdown of steam turbine in coal-fired system. Assessment of loss and damage, review of causes and drafting of regress case. Appointed by Gjensidige.
2003	Damage, collapse of Embra's cement silo. Damage appraisal, evaluation of causes in cooperation with DNV. Appointed by Gjensidige.
2003	Third-party liability, train collided with snow clearing machinery at Vestby station, damage to locomotive and carriages. Appointed by IF Skadeforsikring.
2002	Damage to paper machine, Hunsfoss, PM6 Yankee cylinder. Assessment of loss and damage, and evaluation of causes. Appointed by Gerling
2000	Dyno Nobel, Gullaug, total destruction after explosion in dynamite production system. Appointed by Zurich
1997	Drammens IS, explosion after an attack on Bandidos' premises. Norway's largest incidence of damage on the mainland. Valuation of production equipment Appointed by Gjensidige.

Other information

Languages:

English (good)

German (good verbally)

Supplementary studies and courses:

2013: NEAK – REV Recognised European Valuer

2009: NEAK – Valuation of business properties

2007: KAN – Valuation in connection with due diligence

2006: NTF – IFRS associated with auditors' use of specialists IA 16 and IA 40. Two levels.

2013: NTF – Mandatory certificate based supplementary studies - continuous

2005: KAN - Due diligence

Brief information on skills and qualities:

- 36 years' experience with appraisal of machinery and industrial plants/properties
- 24 years' experience from appraisal for property tax.
- Thorough knowledge of laws and regulations and international valuation standards.

- Good knowledge of matrices, property issues, area planning and construction regulations.
- Effective, structured and precise working methods.
- Good overview of methods, legal regulations and frameworks.
- In-depth knowledge of price development of properties and sources for automatic valuations.
- Excellent cross disciplinary knowledge.
- Clear, approachable and fair.
- Good at communication, collaboration and cooperation with others.