



UNLOCKING REAL ESTATE TAX STRATEGIES: A LEGAL PRACTITIONER'S GUIDE TO CAPITAL GAINS, GIFTING, 121 EXCLUSIONS, PROPOSITION 19 AND BEYOND

TUESDAY, MAY 27TH, 2025

Registration: 12:00PM | Program: 12:30PM–1:30PM

This engaging and fast-paced session offers a comprehensive review and strategic update on key real estate tax issues facing attorneys and their clients today. From navigating the complexities of Proposition 19—"death tax" implications and portability opportunities—to understanding IRS gifting, gifts of equity, capital gains exclusions and more, this program connects legal theory with real-world application on everything death and taxes in real estate. We'll explore planning tools and advanced strategies including 1031 exchange work-arounds, DST and OZs. Whether advising trustees, high-net-worth individuals, or families planning their real estate strategies, attendees will leave with actionable insights and refreshed clarity. Expect lively discussion, updated interpretations, and practical tips from the front lines of real estate and tax law.

Must register to attend – No walk ins | Zoom participants will receive their link closer to meeting date

Meeting Price	Attending In-Person *Lunch Included*	Zoom Only
Real Estate Law Section Member:	*Complimentary	\$0
OCBA Attorney (Non-Section Member):	\$50	\$25
Non-OCBA Member Attorney:	\$60	\$35

This activity has been approved for MCLE by the State bar of California in the amount of 1.0 hour(s) as appropriate to the content of the activity. OCBA is a state bar approved MCLE provider and certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the state bar of California governing MCLE. Attendees must watch the program in its entirety in order to receive Participatory MCLE credit. Cancellations must be received in writing via fax or email 3 business days prior to the meeting. OCBA reserves the right to substitute speakers.

OCBA REAL ESTATE SECTION MEETING – MAY 27TH 2025

Name (print): _____ Email: _____

By providing your email address, you agree to allow the OCBA to email you regarding relevant OCBA information.

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\$_____ enclosed/to be charged (Make checks payable to the OCBA)

Register online, fax or mail | Mail to: OCBA, P.O. Box 6130 Newport Beach, CA 92658 | Fax to: 949-440-6710

If you are registering by fax or mail within 3 days of the meeting, please contact the OCBA at education@ocbar.org to ensure registration.

ORANGE COUNTY BAR ASSOCIATION
REAL ESTATE LAW SECTION
MAY MEETING: IN PERSON & VIA ZOOM

OCBA OFFICE
4101 WESTERLY PLACE
NEWPORT BEACH, CA 92660

SPEAKERS:
DEVIN R. LUCAS, ESQ.
REAL ESTATE ATTORNEY
PRINCIPAL, LUCAS REAL
ESTATE
BROKER ASSOCIATE,
COLDWELL BANKER
GLOBAL LUXURY

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