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Mémento Gestion immobilière 2018 Cécile Biguenet-Maurel, 2017 **Guide d'évaluation des baux commerciaux et de la propriété commerciale** Philippe Favre-Réguillon, 2024-06-19

Le statut des baux commerciaux est minemment complexe. Il est d'abord d'un point de vue juridique par la volonté du législateur d'avoir voulu créer il y a maintenant près d'un siècle une notion abstraite de propriété commerciale. Il est ensuite car il s'est depuis offert un grand renfort de décisions judiciaires ce qui rend la seule lecture des textes originaux bien insuffisante au regard des apports jurisprudentiels conséquents. Il est enfin pour le valuateur professionnel quand lui incombe de définir les différentes valeurs locatives et marchandes des objets de contentieux entre propriétaires et locataires cristallisés lors des renouvellements de baux commerciaux et des calculs d'indemnités de vocation et d'occupation. La difficulté est donc bien de transformer des notions législatives primaires simples car définies par une dizaine d'articles de loi tout au plus en charges locatives ou indemnitaires quitables comme l'ambitionnait originellement le texte. Composée de deux parties, cet ouvrage livre les méthodes qui sont autant d'usages consacrés. Il est composé de neuf chapitres aux solutions pratiques pour chacune des problématiques rencontrées. Il y est systématiquement fait référence aux textes officiels et de nombreuses illustrations facilitent la compréhension du propos. Les plus de 10 000 études et décisions de justice répertoriées permettent aux praticiens juristes, avocats, notaires, juges, valuateurs, experts en propriété commerciale et autres intervenants en matière de baux commerciaux d'accéder autant de développements que nécessaires. Cet ouvrage s'adresse tous ceux, praticiens, experts, avocats, spécialistes juristes d'entreprise et des collectivités locales et leurs établissements, bailleurs et locataires universitaires et étudiants de troisième cycle et de cycles supérieurs de commerce ou de l'immobilier qui doivent comprendre et procéder à la valorisation des baux commerciaux et de la propriété commerciale sous ses formes amiable ou contentieuse.

Mémento Gestion immobilière 2022 Editions Francis Lefebvre, 2021 LBO, Buy-Out et transmission d'entreprises Jean-Louis Médus, 2021-12-21

Cet ouvrage présente de manière la fois rigoureuse et appliquée la conception financière et la structuration des opérations de Buy Out et de Leverage Buy Out LBO avec leurs diverses déclinaisons que sont les OBO et FBO lesquelles permettent de réaliser des transmissions d'entreprises en recourant aux effets de levier financiers, juridiques, fiscaux et managériaux. L'originalité de cet ouvrage tient son caractère transversal, il réunit sous un même opus les aspects financiers, juridiques et fiscaux spécifiques ces mécanismes de buy out. Le texte est illustré par des cas concrets ainsi que par des modèles d'actes issus de l'expérience de l'auteur. Parmi les sujets traités, les logiques financières sur le coût des ressources, l'effet de levier, la détermination de la structure optimale, les mécanismes de Ratchet et de Hurdle. Des exemples chiffrés illustrent les démonstrations, la structuration juridique et fiscale en mettant l'accent sur les holdings, la construction des management packages, les instruments financiers utilisés, les arbitrages fiscaux, opérés une analyse pas pas et chronologique de la documentation contractuelle mise en œuvre en rappelant les principes juridiques gouvernant ces actes et la méthodologie présidant leur élaboration. Des modèles de conventions illustrent le propos.

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