

Mary B. McCarter, CFA, FASA, FRICS

Principal and Founding Shareholder



Mary McCarter has been engaged in business appraisals since 1981. She specializes in estate and gift tax valuations, ESOPs, and litigation support services, and has testified in various litigation matters. Ms. McCarter has performed appraisals across many industry sectors, but in particular, has extensive experience in the agricultural and forest product industries.

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Prior to founding Columbia Financial Advisors, Inc. in 1992, Ms. McCarter was a Principal at Willamette Management Associates, Inc. where she focused on business appraisal and financial advisory services for estate and gift tax, ESOP, and litigation support purposes. Prior to joining Willamette Management Associates, Inc. in 1981 Ms. McCarter held positions in the employment agency industry.

Ms. McCarter is an Accredited Senior Appraiser of the American Society of Appraisers designated in Business Valuation, and a Chartered Financial Analyst. She earned her Master of Business Administration from the University of Portland in 1984 and a Bachelor of Arts in Mathematics from Kenyon College in 1978. She is a member of the CFA Institute and the CFA Society of Portland. Ms. McCarter is a frequent speaker, lecturer, instructor, and author on matters involving valuation. She is past Chair of the Appraisal Foundation and is a member of the American Society of Appraiser's College of Fellows. Ms. McCarter is a course developer for the ASA business valuation courses and a course instructor; she has also taught for the American Institute of Certified Public Accountants. Ms. McCarter is qualified as an expert witness in business valuation issues. She is a Fellow of the Royal Institution of Chartered Surveyors and serves on its Business Valuation Council.

Ms. McCarter is extensively involved in business valuation education and professionalism through her commitment to the American Society of Appraisers as follows:

- College of Fellows, 2003 – present
- Member, Business Valuation Committee, 1991-1997
- Chairman, Business Valuation Education Committee, 1995-1997
- Co-Chair, International Education Committee, 1988-1999
- Course Developer
 - “Valuation of Agricultural Related Businesses”, 1996 – present
- Course Instructor, 1989-2001
 - “Introduction to Business Valuation”, four day course
 - “Business Valuation Methodology”, four day course
 - “Business Valuation Case Study”, four day course
- Course Instructor, 1996-2002
 - “Valuation of Agricultural Related Businesses”, two day course offered jointly with the American Society of Farm Managers