

9/23/19

Thanks to our sponsors!



Monday, September 30, 2019

1:00 – 6:30 p.m.	Registration – Cezanne Foyer
1:30 – 1:45 p.m.	Welcome & Opening Remarks – Cezanne Room Douglas Lindholm, COST, Washington, DC Paul Sanderson, International Property Tax Institute, Bedford, UK Charles Drury, COST, Washington, DC
1:45 – 3:45 p.m.	What’s Hot – Nationwide Property Tax Developments that Impact Business – Cezanne Room – A lot has happened in the Property Tax arena the past year and this session will bring you up to date on all of it. States and localities are searching everywhere for revenue sources and one of their focuses is on property taxes. Higher property taxes on businesses mean that voters are not directly impacted, which makes that an attractive option for elected officials. The panel in this session will cover the latest litigation, legislation and administrative developments in property tax and explain the impact based on where your company conducts its business. The panelists will also provide their views on what’s in store for property taxes for the rest of 2019 and into 2020. Speakers: Josh Hennessey, KPMG*, Houston, TX David Hurrell, Deloitte*, Cleveland, OH Mark Loyd, Bingham Greenebaum Doll*, Louisville, KY
3:45 – 4:00	Refreshment Break / Networking – Renoir Room
4:00 – 5:00 p.m.	Putting It All Together by Working Together – Cezanne Room – Property taxes cannot effectively be analyzed in isolation in the Tax Department. They will impact, and can be impacted by, all of the other types of taxes paid by business. It is important for property tax professionals to understand and take into account those interrelationships. In this session, the panelists will provide examples of how the different tax types intersect and how those relationships need to be taken into account before tax decisions are made. The importance of the lines of communication within the Tax Department, and between the Tax Department and other departments, being utilized at all times to avoid any surprises will be thoroughly explained. Speakers: Jesse R. Adams, III, Jones Walker*, New Orleans, LA Heather Buser, KPMG*, Portland, OR David Wang, EY*, Chicago, IL
5:00 – 5:30	Advocating for Good Property Tax Administration – COST/IPTI Property Tax Scorecard Update w/Group Discussion – Cezanne Room – Focusing on the U.S. states, this session will highlight the results of COST/IPTI’s International Property Tax Administration Scorecard, which can be used to advocate for improvements in property tax administration. The discussion will include covering the key points which COST should advocate for fair property tax administration in the coming years. Speakers: Nikki Dobay, COST, Portland, OR Fred Nicely, COST, Washington, DC Paul Sanderson, International Property Tax Institute, Bedford, UK
5:30 – 6:30 p.m.	Welcome Reception – Renoir Room – Don’t miss this opportunity to jump start your property tax networking with friends and colleagues with some appetizers and libations. It’s a great way to get geared up for the meeting.

Tuesday, October 1, 2019	
7:45 a.m. – 5:45 p.m.	Registration – <i>Cezanne Room</i>
7:45 – 8:30 a.m.	Continental Breakfast / Networking – <i>Renoir Room</i>
8:30 – 10:15 a.m.	<p>Show Time! Mock Property Tax Dispute Resolution– Tony Awards Pending – <i>Cezanne Room</i> – This session will thoroughly discuss issues that need to be considered from considering expansion of a business operation into a state, dealing with legislators and tax officials, and ultimately leading up to a trial when all other efforts fail. Effective negotiations and options to avoid assessment appeals, along with dealing with your business’s government affairs folks, will be covered. Current valuation issues, such as leased fee –vs- fee simple and “dark stores” litigation, will be included in the dispute resolution process.</p> <p>Speakers: Jeremy Chitlik, Altus Group*, Hunt Valley, VA Nikki Dobay, COST, Portland, OR Brigit Dubois, Amazon.Com, Seattle, WA Steven Hlibichuk, Ryan*, Dallas, TX Glenn Newman, Greenberg Traurig*, New York, NY Fred Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC</p>
10:15 – 10:30 a.m.	Refreshment Break / Networking – <i>Renoir Room</i>
10:30 – 11:25 a.m.	<p>Choice of 2 Breakouts</p> <p>Just the Basics Please – Overview of the Property Tax Valuation Process – <i>Van Gogh 2 Room</i> – There are three basic methods of valuing property: the cost, market and income methods. All three will be explained in this session with examples demonstrated. This session is a good opportunity to learn the basics or to get a refresher.</p> <p>Speakers: Patrick Broome, Altus Group*, Hunt Valley, MD Brian Heard, KPMG*, Houston, TX Billy Lewis, Deloitte*, Chicago, IL</p> <p>Give Me the Details – A Deep Dive into Complex Valuation Issues – <i>Cezanne Room</i> – The panelists in this session will explore and explain the more intricate issues involved in valuing business properties for tax purposes. As with most issues, valuation methodologies are simple in concept but quickly get more complex in practice. This session will attempt to simplify that complexity at an advanced level.</p> <p>Speakers: Norman Quinn, Duff & Phelps*, Chicago, IL Troy Van Dongen, McDermott Will & Emery*, San Francisco, CA</p>
11:35 a.m.- 12:30 p.m.	<p>Choice of 2 Breakouts</p> <p>Central or Local Assessment? Why It Matters and How to Take Advantage of Either Process – <i>Van Gogh 2 Room</i> – This session will explore the differences between central assessment and local assessment – both at the valuation/taxation level and at the appeals level. While your company may presently be assessed by one of these methods, that could change, or you may change companies/positions and, in the future, work for a company that is assessed in the other manner. The important differences and the pros and cons of central and local assessment will be covered to enable you to take advantage of both assessment processes.</p> <p>Speakers: Brett Koch, Ryan*, Dallas, TX Robert Merten, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA</p>
	<p>Recent Developments That Will Help You Exclude Intangible Assets From Assessments – <i>Cezanne Room</i> – It is not always easy to tell where intangibles are hiding out in your assessments. Have you made sure that they are excluded? The speakers in this session will provide guidance on how to make sure your intangibles are removed from assessments. The session will include a survey of what was largely a good year in the development of the law on intangible cases, including <i>DFS v. San Mateo</i>, a major taxpayer victory.</p> <p>Speakers: Ted Clark, Crowe*, Houston, TX C. Stephen Davis, Greenberg Traurig*, Irvine, CA Rachel Duck, Popp Hutcheson*, Dallas, TX</p>
12:30 – 1:30 p.m.	Lunch – Networking – <i>Renoir Room</i>

1:30 – 2:20 p.m.	<p>Choice of 2 Breakouts</p>
	<p>Incentives and Credits – Take Advantage of the Opportunities & Avoid the Pitfalls – Cezanne Room – In this environment of ever-shrinking incentives and exemptions, the speakers in this session will focus on efforts by state and local governments, including assessors, to minimize incentives and exemption benefits, change the rules of the game after the incentive/credit package is in place, to inflate the market value of properties subject to an incentive, and to discuss strategies for managing those efforts. Conducting the proper research and negotiations are vital in this area. The dangers of not meeting the terms of an incentive and associated claw-back provisions, including ways to mitigate them, will also be addressed.</p> <p>Speakers: Jeffrey Bennett, Bingham Greenebaum Doll*, Indianapolis, IN Andre Burvant, Jones Walker*, New Orleans, LA</p> <p>California – A Property Tax Nation unto Itself – Van Gogh 2 Room – California, if a separate country, would be the 5th largest economy in the world—so it deserves some special attention. When doing business in the Golden State, it is important to be aware of the California property tax quirks. Just to name a few, business taxpayers may have to deal with split-rolls, transfer taxes as a result of the intersection of the <i>Ardmore</i> decision and Prop 13, and the erosion of Proposition 13 protections through post-<i>Uplands</i> litigation that may make it easier to increase taxes at the local level. In addition, renovations of buildings have the potential to trigger “New Building” assessments in California. The panelists in this session will cover these topics and others as California continues to focus on property taxes and whether businesses should be subject to the tax in a different manner than residential property owners.</p> <p>Speakers: Craig Becker, Pillsbury Winthrop Shaw Pittman*, Palo Alto, CA Charles Moll, McDermott Will & Emery*, San Francisco, CA Cris O’Neill, Greenberg Traurig* Irvine, CA</p>
2:30 – 3:20 p.m.	<p>Choice of 2 Breakouts</p>
	<p>Once Is Enough – Keep Real and Personal Property Separate – Van Gogh 2 Room – It’s tough enough to challenge a property tax assessment without having to worry about having the same piece of property subject to tax as both real and personal property. The threshold issue is – what is the proper characterization of the property for property tax purposes. Adding to the confusion, states will classify the same type of property differently based on their laws, regulations, or practices. In addition, assessments of real property can often inadvertently include personal property. For instance, when a renovation has taken place, sometimes business fixtures classified as personal property will also be picked up on the tax rolls as part of the real property tax base. The panelists in this session will provide examples of the differing classifications of property in the states, along with tips to prevent double-assessments. Lastly, procedures to confirm that nontaxable property is excluded will also be addressed.</p> <p>Speakers: Bill Faulkner, DuCharme McMillen & Associates*, Detroit, MI Holly Swisher, Deloitte*, Columbus, OH</p>
	<p>Technology Overload – Make Sure Data and Analytics Are Used Correctly – Cezanne Room – Technology to crunch data is being exploited everywhere. Used correctly it can often ease your burdens, streamline a lot of your duties, and overall make life easier. However, if used incorrectly by an assessor or your business – well, life isn’t easier (some call it a nightmare!). The panelists in this session will discuss the types of technology that are available for property taxes, both used by assessors or for use by businesses. The tasks performed by this technology, including how they are utilized and incorporated into preexisting systems, along with the effectiveness of those results, will be covered. Technology is the future (they say!) so, learn about it now!</p> <p>Speakers: Art Polk, Ryan*, Dallas, TX David Ryan, KPMG*, Chicago, IL</p>
3:20 – 3:35 p.m.	<p>Refreshment Break / Networking – Renoir Room</p>
3:35 – 4:25 p.m.	<p>Choice of 2 Breakouts – Industry Breakouts</p>
	<p>Manufacturing Companies – Effective Inputs to Prevail on Valuation Issues – Van Gogh 2 Room – The panelists in this session will cover issues that many manufacturers face - segregated vs. calculator method, methods of quantifying obsolescence, inclusion of entrepreneurial profit, challenging an assessor's RCNLD valuation, along with being labeled as special purpose property for value-in-use valuation versus value-in-exchange. The panelists will also cover how best to challenge these issues and obtain a valuation more reflective of the assets’ actual values.</p> <p>Speakers:</p>

	<p>David Perkins, Duff & Phelps*, Los Angeles, CA Mark Simzyk, Duff & Phelps*, Chicago, IL</p> <p>Best Practices for Getting Fair High-Tech Property Valuations – <i>Cezanne Room</i> – High Tech Property has unique property tax issues, as it differs from and often operates in ways not contemplated when the existing property tax rules/statutes were promulgated. As a result, assessors often refuse to allow faster depreciation and obsolescence on these assets and include them without reflecting their rapid declines in value. This forces owners of high-tech property to be creative in their methods of valuation and how they present it to assessors. Additionally, issues related to the valuation of exempt property in some states such as software, intangibles, campus properties and data centers are common and will be covered in this session.</p> <p>Speakers: Ruben Miranda, Duff & Phelps*, Austin, TX Breann Robowski, Pillsbury Winthrop Shaw Pittman*, Palo Alto, CA Troy Van Dongen, McDermott Will & Emery*, San Francisco, CA</p>
4:35 – 5:45 p.m.	<p>Audit Session and Property Tax Committee Meeting – <i>Cezanne Room</i> – Known as a COST classic and traditional session—which is only open to industry members—this popular and valuable session allows industry members to update each other on the property tax issues they face. Additionally, as a highly interactive session, all attendees will find out if others are experiencing similar issues. Time will also be set aside to convene a short meeting of the Property Tax Committee for attendees to present topic suggestions and other ideas for future Property Tax Workshops/COST Events.</p>
6:00 – 7:00 p.m.	<p>Reception – <i>Renoir Room</i> – Now that your brain is filled with the most current property tax knowledge, let COST and the sponsors reward your hard work with cocktails, lots of delicious food and good conversation. Share your thoughts and experiences from the first day and a half with others and gain new perspectives.</p>
Wednesday, October 2, 2019	
7:15 a.m. – 1:00 p.m.	Registration – <i>Cezanne Foyer</i>
7:15 – 8:00 a.m.	Continental Breakfast / Networking – <i>Renoir Room</i>
8:00 – 9:00 a.m.	<p>Property Tax Gone Global! – With Special Focus on Canada and the Rest of the World – <i>Cezanne Room</i> – The International Property Tax Institute and (a co-presenter) will provide the latest updates on the property tax issues that folks are facing to our north in Canada and around the world.</p> <p>Speakers: Terry Bishop, Altus Group*, Toronto, Canada Robert Gagne, Ryan*, Toronto, Canada Paul Sanderson, International Property Tax Institute, Bedford, UK</p>
9:10 – 10:00 a.m.	<p>Choice of 2 Breakouts</p> <p>Proactively Address Property Tax Issues – Minimize the Need to Appeal – <i>Van Gogh 2 Room</i> – Why wait for the assessor to mail you what you contemplate to be an incorrect valuation notice? It's always time to be proactive and, to the extent possible, manage your property tax operations to prevent disputes before they start. Based on years of working together to resolve property-tax disputes cost-effectively, the speakers in this session will give you tips to improve the way you interact with assessors, including ideas for successfully managing your company's overall property tax operations.</p> <p>Speakers: Jesse R. Adams, III, Jones Walker*, New Orleans, LA Ian Molyneux, DuCharme McMillen & Associates*, Indianapolis, IN Jeffrey Rash, EY*, Atlanta, GA</p> <p>Doubling Down: The Use of Experts and Appraisers in Property Tax Appeals – <i>Cezanne Room</i> – This session will address the opportunities and issues that one must consider when hiring an appraiser or other professional as an expert to support a valuation. The pros and cons of using experts and challenging an assessor's experts will be covered throughout the administrative and judicial appeal process.</p> <p>Speakers: Andrea McKinnon, Altus Group*, Memphis, TN Daniel Smith, Popp Hutcheson*, Austin, TX John Trabold, VMG Health, Dallas, TX</p>
10:00 – 10:15 a.m.	Refreshment Break and Networking – <i>Renoir Room</i>
10:15 – 11:45 a.m.	<p>Ask the Experts – Practitioners Addressing Issues for Free – <i>Cezanne Room</i> – It's real, free advice from practitioners. This is your chance to ask questions to practitioners and get their views on various property tax issues. Come with your questions prepared or feel free to submit them to us prior</p>

	<p>to the start of the session and we'll ask the questions for you. It's a relaxed forum, so please feel free to participate early and often!</p> <p>Moderators: Charles Drury, COST, Washington, DC Douglas Lindholm, COST, Washington, DC</p> <p>Speakers: Jesse R. Adams, III, Jones Walker*, New Orleans, LA Craig Becker, Pillsbury Winthrop Shaw Pittman*, San Francisco, CA Ted Clark, Crowe*, Houston, TX Brad Hasler, Bingham, Greenebaum Doll*, Indianapolis, IN Brandon Lancer, Altus Group*, Hunt Valley, MD Charles Moll, McDermott Will & Emery, San Francisco, CA Ian Molyneux, DuCharme McMillen & Associates*, Indianapolis, IN Glenn Newman, Greenberg Traurig*, New York, NY Jeffrey Rash, EY*, Atlanta, GA Paul Sanderson, International Property Tax Institute, Bedford, UK Holly Swisher, Deloitte*, Columbus, OH Reuben Talaiver, KPMG*, Dallas, TX</p>
Noon – 1:00 p.m.	<p>Last But Not Least - Property Tax Ethics – <i>Van Gogh 2 Room</i> – Real, not personal, ethics exists in property taxation (pun intended). This presentation will provide a summary of the ethics rules and guidelines applicable to the tax profession both for attorneys and accountants (and other interested parties). The presentation will address the various sources of ethics rules (formal and informal) and analyze why ethics is important to the property tax profession. The presenters will solicit audience participation in the form of hypothetical ethical quagmires that can pop up in a property tax context—with a goal of fostering discussion about what ethical rules may apply to a given situation and how a tax professional can reach creative solutions that occupy the moral high ground. Dependent on the state, this presentation will qualify for one hour of ethics credit for attorneys and CPAs (and potentially some other designations).</p> <p>Speakers: Bradley Hasler, Bingham Greenebaum Doll*, Indianapolis, IN Bailey Roesse, Bingham Greenebaum Doll*, Louisville, KY</p>
1:00 p.m.	Property Tax Workshop Adjourns