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The Property Tax Firm

Ryan

September 15, 2020

2:00 – 2:10 pm (ET)

Introductions

2:10 – 4:10 pm (ET)

Discussion of Important Nationwide Property Tax Developments in a COVID-19 World
A lot has happened in the Property Tax arena the past year (e.g., COVID-19) 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 and mitigating potential business property tax decreases. Higher property taxes on businesses do not directly impact voters, making it 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, including potential “disaster” property tax relief from COVID-19. Issues surrounding state and local government responses to COVID-19 will also be addressed along with the panelists providing their views on what is in store for property taxes for the rest of 2020 and into 2021.

Moderator:
Fred Nicely, COST, Wooster, OH

Speakers:
Josh Hennessey, KPMG*, Houston, TX
Mark Loyd, Dentons Bingham Greenebaum*, Louisville, KY
Cris O’Neill, Greenberg Traurig*, Irvine, CA
Matt Poling, Ryan*, Denver, CO
Troy Van Dongen, McDermott Will & Emery*, Palo Alto, CA

4:10 – 5:15 pm (ET)

Overview of the Property Tax Valuation Process

There are three 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 great opportunity to learn the basics of property taxation (or to get a refresher) and also obtain more detailed information to confirm that what starts off as seeming simple often becomes complex. The presenters will also briefly discuss the “dark store theory” and review the potential positive impacts of the Appraisal Institute’s March, 2020 response to the IAAO’s 2019 whitepaper on “setting the Record Straight on Fee Simple”.

Speakers:
Steve Crane, Deloitte*, Denver, CO
Rachel Duck, Popp Hutcheson*, Austin, TX
Dan Galati, EY*, New York, NY

September 16, 2020

11:30 – 11:35 am (ET)

Introductions

11:35 am – 1:00 pm (ET)

Update from Assessors

Hear directly from government assessors and the issues they are facing with various property tax matters. This session will begin with the assessors providing the issues they face, along with tips for businesses when negotiating property tax disputes/differences. The assessors will also take questions during the session. If you do not want to present a question directly, contact information will be provided to raise a question confidentially.

Moderators:
Brigit Dubois, Amazon.Com, Seattle, WA
Fred Nicely, COST, Washington, DC
Paul Sanderson, IPTI, London, UK

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| | <p>Assessors: Korry Castillo, Property Tax Assistance Division/Texas Comptroller of Public Accounts, Austin, TX Dawn Cieslik, Santa Clara County Office of the Assessor, San Jose, CA Ken Nolan, Central Dallas Appraisal District, Dallas, TX Brent South, Hunt County Appraisal District, Greenville, TX</p> |
| 3:00 – 3:05 pm (ET) | Introductions |
| 3:05 – 4:10 pm (ET) | <p>Appeals & Experts are Expensive – Best Ways to Proactively Address Property Tax Issues</p> <p>There is no need to wait for the assessor to mail you what you contemplate to be an incorrect valuation notice. It is always best 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 in a COVID-19 environment.</p> <p>Speakers: Jay Adams, Jones Walker*, New Orleans, LA Joshua Rhoads, DuCharme McMillen & Associates*, Indianapolis, IN</p> |
| 4:10 – 5:15 pm (ET) | <p>California – Examining Property Tax Issues in the Golden State</p> <p>California has unique property tax issues that deserve some special attention. When doing business in California, it is important to be aware of the California property tax quirks. The presenters will address how 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, the erosion of Proposition 13 protections through post-<i>Uplands</i> litigation that may make it easier to increase taxes at the local level, and technology transfer agreements. In addition, renovations of buildings have the potential to trigger “New Building” assessments in California. The speakers in this session will cover these topics and others as California continues to focus on business property taxes.</p> <p>Speakers: Craig Becker, Pillsbury Winthrop Shaw Pittman*, San Francisco, CA Charles Moll, McDermott Will & Emery*, San Francisco, CA Elvin Valverde, EY*, San Francisco, CA</p> |
| September 17, 2020 | |
| 11:15 – 11:20 am (ET) | Introductions |
| 11:20 am – 12:30 pm (ET) | <p>Integrity with Property Taxes – Ethics Session</p> <p>For those needing ethics credits and also those interested in ethical issues related to property taxation, this presentation will provide a summary of the ethics rules and guidelines applicable to the property 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. This presentation will solicit audience participation in the form of hypothetical ethical quagmires that occur in the property tax context—with the goal of fostering discussion about what ethical rules may apply to a given situation and how a tax professional can achieve desired outcomes that still occupy the moral high ground. Depending 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: Bailey Roese, Dentons Bingham Greenebaum*, Louisville, KY Paul Sanderson, IPTI, London, UK</p> |
| 2:00 – 2:05 pm (ET) | Introductions |
| 2:05 – 3:10 pm (ET) | <p>Your Tax Department Should Work as a Team – Strategies to Make it Work – Even When Working Remotely</p> <p>Oftentimes property taxes are isolated from other Tax Department activities. This is not effective for anyone. Creating an environment where the entire Tax Department works as a team is a win-win situation. It is important for property tax professionals to understand other taxes and the impact property taxes have on other taxes and fees. 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, especially in the current stay-at-home COVID-19 environment. The importance of effective lines of communication within the Tax Department, and between the Tax Department and other departments, when working remotely to avoid any surprises will be thoroughly explained.</p> <p>Speakers: Andre Burvant, Jones Walker*, New Orleans, LA Robert Merten, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA</p> |
| 3:10 – 4:15 pm (ET) | Tips & Tricks for Effective Personal Property Tax Compliance, Including Incentives |

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| | <p>This session will raise awareness to some of the nuances of compliance which can help avoid over-assessment issues, non-compliance concerns, and wasted time. The speakers will walk through various states and provide tips on what you need to know, as well as some general tricks related to efficiently managing volumes of fixed assets, assessment notices, and tax bills. The speakers will discuss the various types of technology intended to make your job easier and more efficient. They will also touch on which states are actively auditing and how to prepare your records for audit within your compliance process. Lastly, the impact of COVID-19 and negotiating issues with the inability to meet certain incentives from many businesses being shut down will be addressed.</p> <p>Speakers: Heather Buser, KPMG*, Portland, OR Maria Kay, Ryan*, Scottsdale, AZ Holly Swisher, Deloitte*, Columbus, OH</p> |
| <p>4:15 – 5:15 pm (ET)</p> | <p>Best Strategies to Use Experts and Appraisers in Property Tax Appeals</p> <p>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: C. Stephen Davis, Greenberg Traurig*, Irvine, CA Patrick Price, DuCharme McMillan & Associates*, Atlanta, GA Daniel Smith, Popp Hutcheson*, Austin, TX</p> |