

**COST PROPERTY TAX WORKSHOP**  
 Held in Cooperation with  
 the International Property Tax Institute (IPTI)  
 Omni International – Orlando, FL  
 August 1-3, 2023

**Sponsored By**



Tuesday, August 1, 2023	
Noon – 5:45 p.m.	<b>Registration – Poinciana Foyer</b>
1:00 – 1:15 p.m.	<b>Welcome &amp; Opening Remarks – Poinciana AB</b> Douglas Lindholm, COST Jerry Grad, International Property Tax Institute Charles Drury, COST
1:15 – 3:30 p.m.	<b>Automating Property Taxes - Property Tax Software Vendors Session (Industry Tax Professionals Only) – Poinciana AB</b> Manual processes to address property tax compliance are in the past. This session will provide a sampling of software products available for property tax compliance, both real and personal property. Vendors will demo their products and highlight new features.  Exhibitors: ReThink Solutions* Presenters: Gino Buenaventura, itamlink by Rethink Solutions* David Mann, itamlink by Rethink Solutions*  Avalara* Presenter: Carl Hoemke, Avalara*  <b>Automating Property Taxes Vendor Session</b> PropertyPoint® – U.S. real and personal property tax management solution. This tax.com software was designed for speed, giving users several productivity boosts throughout the compliance workflow. Begin the filing process with PropertyPoint’s dynamic import mapping. You can swiftly drag, drop, and match your source data fields and advance to filing mode in a flash. You can complete the entire process—import data, organize assets, group returns, and file—in mere minutes! Even better, PropertyPoint can be bundled with digital access to your property tax values and bills to reduce reliance on paper mail delivery and manual data entry. We can deliver your property tax values and bills straight from the jurisdictions, ensuring data accuracy and reliability. It’s all designed to streamline processes and make your workday that much more efficient. As real and personal property assessments arrive, PropertyPoint’s multistate capabilities shine.”  Presenter: Morgan Lang, Tax.com*
3:30 – 3:45 p.m.	<b>Refreshment Break / Networking – Seminole</b>

3:45 – 4:30 p.m.	<p><b>National Property Tax Legislation – Poinciana AB</b> A lot has happened in the Property Tax arena the past year and this session, and the one following it, 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 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 2023 and into 2024.</p> <p>Speakers: Bill Backstrom, Jones Walker* PJ Olzen, KPMG*</p>
4:30 – 5:45 p.m.	<p><b>National Property Tax Litigation – Poinciana AB</b> In this follow-up to the prior session, the speakers in this session will continue covering property tax developments across the nation, this time focusing on property tax litigation developments. The speakers will cover the developments and then explain the impact of those developments on the businesses and operations of taxpayers in general. They will also provide their view on what’s in store for property tax litigation for the rest of 2023 and into 2024.</p> <p>Speakers: Derek Dyslin, KPMG* Colin Fraser, Greenberg Traurig* Mark Loyd, Dentons*</p>
6:00 – 7:00 p.m.	<p><b>Welcome Reception – Bring the Family – Marketplace</b> 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.</p>
<b>Wednesday, August 2, 2023</b>	
7:45 a.m. – 5:30 p.m.	<b>Registration – Poinciana Foyer</b>
7:45 – 8:15 a.m.	<b>Continental Breakfast / Networking – Marketplace</b>
8:15 – 9:00 a.m.	<p><b>Tips to Mitigating Negative Press with Property Tax Appeals – Poinciana AB</b> As the saying goes, politics are local and when filing appeals impacting local revenue – things can spin out of control quickly with the bombardment of negative news regarding a property tax appeal. This session will provide tips to keep the tax appeal conversation positive and best practices to deal with (and work with) local government officials concerned about revenue losses from a property tax appeal.</p> <p>Speakers: Jay Adams, Jones Walker* Stephen Crane, Deloitte* Patrick Price, DuCharme, McMillen &amp; Associates*</p>
9:05 – 9:50 a.m.	<p><b>Special Taxes/Fees Associated with Property Taxes – Poinciana AB</b> Real and personal property tax compliance is difficult on a standalone basis. But now states are increasingly allowing local governments to impose special taxes and fees that are then attached to the property tax bill (or water and sewage bills) and then fall under the administration of the property tax professional. These include fire prevention taxes, impermeable surface and/or parking lot fees, pest (e.g., mosquito) control, and others. This session will address the best practices to manage these taxes and fees.</p> <p>Speakers: Gerry Amoroso, Grant Thornton* Fredrick Nicely, COST</p>
9:50 – 10:00 a.m.	<b>Refreshment Break / Networking – Seminole</b>
10:00 – 11:25 a.m.	<p><b>Property Tax Valuation Issues for Both the Beginner and Expert – Poinciana AB</b> There are three basic methods of valuing property: the cost, market and income methods. These three approaches will be explained, along with providing the intricate issues that surface when valuing business properties. Plenty of examples will be provided to assist both the beginner and expert in putting the best arguments forward when using all three of the valuation approaches.</p> <p>Speakers: Ted Clark, Crowe* Carl Hoemke, Avalara* Cris O’Neill, Greenberg Traurig* Adriana Villalobos, Crowe*</p>
11:25 a.m.- 12:15 p.m.	<b>Post Covid Challenges with Incentives and Credits – Poinciana AB</b>

	<p>In this environment of ever-shrinking incentives and exemptions, the speakers in this session will focus on being “in the know” on property tax incentives and tax credit programs offered by the states, Additionally, efforts by state and local governments, including assessors, to minimize incentives and exemption benefits, to 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>Speaker: Jeffrey Bennett, Dentons*</p>
12:15 – 1:05 p.m.	<b>Lunch – Networking – Marketplace</b>
1:05 – 1:55 p.m.	<p><b>Keeping Intangibles Out of the Property Valuation Base – Poinciana AB</b></p> <p>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: Ben Castro, Grant Thornton* Troy Van Dongen, McDermott Will &amp; Emery*</p>
1:55 – 2:45 p.m.	<p><b>Leveraging Property Tax Technology to Improve ROI (Industry Tax Professionals Only) – Poinciana AB</b></p> <p>Investment in software, parcel data subscriptions, and process improvement can be expensive but necessary in today’s world of property tax. However, by leveraging the latest technology, tax departments can obtain a meaningful return on their investment. Tools such as data normalization, inbound &amp; outbound API’s, and automated document management can cut down on hours spent on data manipulation and convert them into time spent on analysis and other value-added tasks. A cutting-edge investment in artificial intelligence, RPA, and property tax data analytics can also significantly enhance efficiency and your function’s value. By unleashing the full power of today’s advanced technologies, you can unlock unprecedented opportunities to enhance your company’s performance in corporate property tax and beyond.</p> <p>Speakers: Shaun Black, Tax.com* Brad Gorski, Ryan*</p>
2:45 p.m. – 3:35 p.m.	<p><b>Flexible reporting for Real-Time Property Tax Intelligence (Industry Tax Professionals Only) – Poinciana AB</b></p> <p>On-demand, accurate reporting is a good litmus test for quality property tax data. How can data be leveraged for high-value business insights? Is your current reporting framework flexible enough? What could you do with virtually limitless reporting capabilities?</p> <p>Speakers: Gino Buenaventura, itamlink by Rethink Solutions* David Mann, itamlink by Rethink Solutions*</p>
3:35 – 3:50 p.m.	<b>Refreshment Break / Networking – Seminole</b>
3:50 – 4:40 p.m.	<p><b>Don’t Pay Twice – Keeping Real and Personal Property Separate – Poinciana AB</b></p> <p>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: Brendan Baker, DuCharme, McMillen &amp; Associates* Kyle Chrisman, Altus* Kenton Schuble, Deloitte*</p>
4:40 – 5:30 p.m.	<p><b>California – A Property Tax Nation Unto Itself – Poinciana AB</b></p> <p>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</p>

	<p>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: Bradley Marsh, Greenberg Traurig* Charles Moll, McDermott Will &amp; Emery*</p>
5:45 – 6:45 p.m.	<p><b>Family and Friends Networking and Social!! – Marketplace</b> Bring your family and friends to a festive social to celebrate your visit to Orlando and attendance at the Property Tax Workshop. We'll have the usual hors d'oeuvres and libations; and, we'll also have treats and ice cream for the youngsters and the young at heart. So dress coolly and casually and come join the fun.</p>
<b>Thursday, August 3, 2023</b>	
7:30 a.m. – 12:30 p.m.	<b>Registration – Poinciana Foyer</b>
7:30 – 8:00 a.m.	<b>Continental Breakfast / Networking – Marketplace</b>
8:00 – 9:15 a.m.	<p><b>Audit Session and Property Tax Committee Meeting – (Industry Tax Professionals Only) – Poinciana AB</b> 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. In addition, time will be set aside for attendees to exchange experiences with Technology systems that have been used or which were demonstrated on Tuesday so members can benefit from each other's experiences.</p> <p>Moderators: Brandi Drake, Charter Fredrick Nicely, COST</p>
9:15 – 9:30 a.m.	<b>Refreshment Break/Networking – Seminole</b>
9:30 – 10:30 a.m.	<p><b>Global Property Tax Gone Issues – With Special Focus on Canadian Taxes – Poinciana AB</b> The presenters 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: Jerry Grad, International Property Tax Institute* Paula Kalogritsas, Ryan*</p>
10:30 am – 11:30 a.m.	<p><b>Ask the Experts – Practitioners Addressing Issues for Free – Poinciana AB</b> It's real, free advice from practitioners. This is your chance to ask questions of practitioners and get their views on various property tax issues. Come with your questions prepared or feel free to submit them to us prior 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>Panel: Marcus Capouano, Ryan* Stephen Crane, Deloitte* Carl Hoemke, Avalara* Charles Moll, McDermott Will &amp; Emery* Jodie Scott, KPMG*</p>
11:30 a.m.– 12:30 p.m.	<p><b>Property Tax Ethics – Poinciana AB</b> Real, and personal, ethics exist 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. 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: Stephanie Bruns, Dentons* Bailey Roese, Dentons*</p>
12:30 p.m.	<b>Property Tax Workshop Adjourns</b>

\*Denotes COST Practitioner Subscriber Member.