



09/16/21

COST PROPERTY TAX WEBINAR
 Held in Cooperation with
the International Property Tax Institute (IPTI)
 September 21-24, 2021



Tuesday, September 21, 2021

12:00 – 1:00 p.m. ET	<p>Staying Above Board - Property Tax Ethics</p> <p>This presentation addresses the ethics rules and guidelines applicable to the property tax profession both for attorneys and accountants (and other interested parties). The presentation will cover the various sources of ethics rules (formal and informal) and analyze why ethics is important to the property tax profession. Importantly, the attendees will participate 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 to stand on 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: Jeff Bennett, Dentons*, Indianapolis, IN Glenn Newman, Greenberg Traurig*, New York, NY</p>
1:00 – 1:15 p.m. ET	<p>Welcome & Opening Remarks</p> <p>Douglas Lindholm, COST, Washington, DC Robert Tuinstra, COST Chair, Corteva Agriscience, Wilmington, DE Paul Sanderson, IPTI, London, England Charles Drury, COST, Washington, DC</p>
1:15 – 3:10 p.m. ET	<p>What's Hot – Nationwide Property Tax Developments that Impact Business</p> <p>The property tax aftermath of the COVID-19 pandemic has resulted in lots of activity in the Property Tax arena the past year. This session will bring you up to date on all of the key implications. States and localities are attempting to preserve tax revenues and one of their focuses is on property tax valuations/revenues. 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 is in store for property taxes for the rest of 2021 and into 2022.</p> <p>Speakers: Josh Hennessey, KPMG*, Houston, TX Mark Loyd, Dentons*, Louisville, KY Michael Van Donselaar, Duff & Phelps, a Kroll Business*, Denver, CO Scott Wright, Eversheds Sutherland (US)*, Atlanta, GA</p>
3:10 – 3:20 p.m. ET	BREAK
3:20 – 4:20 p.m. ET	<p>Let's All Hold Hands and Work Together</p> <p>It is very inefficient to handle property taxes in isolation in the Tax Department of a business. Property tax issues impact all other types of taxes paid by business. It is important for property tax</p>

* Denotes COST Practitioner Subscriber Member

	<p>professionals to understand and implement those interrelationships in the Tax Department and other departments of a business. In this session, the panelists will provide examples of how the different tax types and business operations intersect and the need to use those relationships before tax decisions are made. The importance of maintaining strong lines of communication within the Tax Department and with other departments to avoid any surprises will be thoroughly explained.</p> <p>Speakers: Bill Backstrom, Jones Walker*, New Orleans, LA Stephen Crane, Deloitte*, Denver, CO Robert Merten, Pillsbury*, Sacramento, CA</p>
4:20 – 4:30 p.m. ET	BREAK
4:30 – 5:30 p.m. ET	<p>COST and IPTI Advocacy for Good Property Tax Administration – Property Tax Update Primarily focusing on the U.S. states, this session will highlight how COST/IPTI’s International Property Tax Administration Scorecard can be used to advocate for improvements in property tax administration. The discussion will include covering the key points which COST and IPTI should advocate for fair property tax administration in the coming years. Part of that discussion will also include issues with state and local filing and payment systems for property taxes. With work beginning next year on a revised Scorecard, the speakers will solicit input on issues that should be addressed in the next version.</p> <p>Speakers: Terry Accordino, Micron, Boise, ID Brigit DuBois, Amazon, Seattle, WA Erica Kenney, COST, Washington, DC Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC Paul Sanderson, IPTI, London, England</p>
Wednesday, September 22, 2021	
11:30 – 11:35 a.m. ET	<p>Welcome and Introductions Douglas Lindholm, COST, Washington, DC Charles Drury, COST, Washington, DC</p>
11:35 a.m. – 12:35 p.m. ET	<p>Eastern States Update If you have property tax obligations in the eastern states (East of the Mississippi), this session is geared towards you. Important property tax issues, including filings and appeals, along with significant cases and legislation will be addressed by the presenters. Several of the eastern states have litigation and legislation surrounding the use of comparable sales with “big-box” retail stores and local assessors arguing “dark stores” should be excluded will be covered in this session.</p> <p>Speakers: Bradley Hasler, Dentons*, Indianapolis, IN Scott Wright, Eversheds Sutherland (US)*, Atlanta, GA</p>
12:35 – 12:45 p.m. ET	BREAK
12:45 – 1:45 p.m. ET	<p>Tips to Avoid Double Taxation - Separating Real, Personal, and Intangible Property What’s real property, personal property, and intangible personal property is often unclear and state-by-state rules vary. The speakers in this session will provide guidance on avoiding double taxation and note special rules some states have that may be a trap for the unwary. Intangibles, exempt in most states, can be very difficult to isolate and convince an assessor it should be excluded. After this session, you will have the tools to effectively separate the different type of assets.</p> <p>Speakers: William Faulkner, Ducharme McMillan & Associates*, Detroit, MI Cris O’Neill, Greenberg Traurig*, Irvine, CA Tess Onderick, KPMG*, Houston, TX</p>
1:45 – 1:55 p.m.	BREAK
1:55 – 2:55 p.m. ET	<p>Property Tax Refresher – Whether Experienced or New to Property Tax - Get the Basics 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 get refreshed) on property tax valuation processes.</p> <p>Speakers: Joe Molina, Ryan*, Austin, TX Troy Van Dongen, McDermott Will & Emery*, San Francisco, CA Adriana Villalobos, Crowe*, Houston, TX</p>
2:55 – 3:05 p.m. ET	BREAK

3:05 – 4:05 p.m. ET	<p>Central or Local Assessment? Tips to Effectively Take Advantage of Either Process</p> <p>The states' personal property (and sometimes real property) filing requirements vary state by state. Central filing with one state agency or Local filing with local property tax administrators presents similar and different challenges. The speakers in this session will address both central assessment and local assessment – both at the valuation/taxation level and with tax appeals. 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: Bill Backstrom, Jones Walker*, New Orleans, LA Zachary Atkins, Pillsbury*, Nashville, TN</p>
4:05 – 4:15p.m. ET	BREAK
4:15 – 5:15 p.m. ET	<p>Best Practices for Getting Fair High-Tech Property Valuations</p> <p>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 practice forces owners of high-tech property to be creative in their valuation methods and how those methods are presented to assessors. Additionally, issues related to the valuation of common exempt property in some states such as software, intangibles, campus properties, and data centers will be covered in this session.</p> <p>Speakers: Ruben Miranda, Duff & Phelps, a Kroll Business*, Austin, TX</p>
Thursday, September 23, 2021	
11:30 – 11:35 a.m. ET	<p>Welcome and Introductions</p> <p>Douglas Lindholm, COST, Washington, DC Charles Drury, COST, Washington, DC</p>
11:35 a.m. – 12:35 p.m. ET	<p>Give Me the Details – A Deep Dive into Complex Valuation Issues</p> <p>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: Paige Brown, Deloitte*, Atlanta, GA Charles Moll, McDermott Will & Emery*, San Francisco, CA</p>
12:35 – 12:45 p.m. ET	BREAK
12:45 – 1:45 p.m. ET	<p>Incentives, Credits & Other Opportunities – How to Avoid & Negotiate Problems</p> <p>As a result of the COVID-19 pandemic, obtaining and/or complying with various incentive and credit programs is increasingly difficult, especially with many programs having “claw-back” provisions if the terms of a program are not met. The speakers in this session will guide you on best practices when considering a program along with tips on how to retain a benefit even though a business is no longer meeting a compliance obligation, along with ways to negotiate a fair settlement for noncompliance.</p> <p>Speakers: William Faulkner, DuCharme McMillan & Associates*, Indianapolis, IN Ian Molyneux, DuCharme McMillan & Associates*, Indianapolis, IN Sharon Welhouse, Ryan*, Baton Rouge, LA</p>
1:45 – 1:55 p.m. ET	BREAK
1:55 – 2:55 p.m. ET	<p>Technology Overload – Make Sure Data and Analytics Are Used Correctly</p> <p>Technology to crunch data is being exploited everywhere. Used correctly it can often ease your burdens, streamline a lot of your duties, and make life easier overall. 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 for use 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: Sean Kelly, Deloitte*, Atlanta, GA Holly Swisher, Deloitte*, Columbus, OH Tiffany Wilson, Deloitte*, Phoenix, AZ</p>
2:55 – 3:05 p.m. ET	BREAK

3:05 – 4:05 p.m. ET	<p>Western States Update with California Focus</p> <p>We know California, if a separate country, would be the 5th largest economy in the world—so it deserves some special attention when reviewing property tax issues in the western states. If you have property tax obligations in the western states (West of the Mississippi), this session is geared towards you. Besides California, updates will also be provided in other states such as Oregon, which is aggressively asserting that centrally assessed property taxpayers' valuations should be based on a business enterprise valuation rather than looking at the assets used in the business.</p> <p>Speakers: Craig Becker, Pillsbury*, Palo Alto, CA Tim Gustafson, Eversheds Sutherland (US)*, Sacramento, CA Troy Van Dongen, McDermott Will & Emery*, San Francisco, CA</p>
4:05 – 4:15 p.m. ET	BREAK
4:15 – 5:30 p.m. ET	<p>Audit Session and Property Tax Committee Meeting</p> <p>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> <p>Moderators: Terry Accordino, Micron, Boise, ID Brigit DuBois, Amazon, Seattle, WA Erica Kenney, COST, Washington, DC Fredrick Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC Paul Sanderson, IPTI, London, England</p>
Friday, September 24, 2021	
11:30 – 11:35 a.m. ET	<p>Welcome and Introductions</p> <p>Douglas Lindholm, COST, Washington, DC Charles Drury, COST, Washington, DC</p>
11:35 a.m. – 12:35 p.m. ET	<p>Property Tax Gone Global! – With Special Focus on Canada and the Rest of the World</p> <p>The International Property Tax Institute and Equitable Value 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: Steve Eakins, Equitable Value, Toronto, Ontario Paul Sanderson, IPTI, London, England</p>
12:35 – 12:45 p.m. ET	BREAK
12:45 – 1:45 p.m. ET	<p>Proactively Address Property Tax Issues – Minimize the Need to Appeal</p> <p>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: Andre Burvant, Jones Walker*, New Orleans, LA Patrick Price, DuCharme McMillan & Associates*, Atlanta, GA Adriana Villalobos, Crowe*, Houston TX</p>
1:45 – 1:55 p.m. ET	BREAK
1:55 – 2:55 p.m. ET	<p>Best Practices for Property Tax Appeals – Including the Use of Experts and Appraisers</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: Jay Adams, Jones Walker*, New Orleans, LA Colin Fraser, Greenberg Traurig*, Irvine, CA</p>
2:55 – 3:05 p.m. ET	BREAK

3:05 – 4:30 p.m. ET	<p>Ask the Experts –Practitioners Addressing Issues for Free</p> <p>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 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>Moderator: Fredrick Nicely, COST, Washington, DC</p> <p>Speakers: Jay Adams, Jones Walker*, New Orleans, LA Nikki Dobay, Eversheds Sutherland (US)*, Sacramento, CA Jeff Grad, Equitable Value, Toronto, Ontario Dave Hurrell, Deloitte*, Cleveland, OH Mark Loyd, Dentons*, Louisville, KY Bradley Marsh, Greenberg Traurig*, San Francisco, CA Robert Merten, Pillsbury*, Sacramento, CA Joe Molina, Ryan*, Austin, TX Charles Moll, McDermott Will & Emery*, San Francisco, CA Patrick Price, DuCharme McMillan & Associates*, Atlanta, GA Paul Sanderson, IPTI, London, England Reuben Talaiver, KPMG*, Dallas, TX</p>
4:30 p.m. ET	Property Tax Workshop Adjourns