



09/08/22

COST PROPERTY TAX WORKSHOP
Held in Cooperation with
the International Property Tax Institute (IPTI)
Grand Hyatt, Denver, CO
September 13-15, 2022



Sponsored By



All Meeting Space is in the 555 Building on 38th Floor (Across from the Hyatt/Walkway) except for Wednesday night reception which will be in Aspen Ballroom of main hotel.

Tuesday, September 13, 2022

Noon – 6:30 p.m. Crystal Peak Pre-function	Registration
1:00 – 1:15 p.m. Crystal Peak A	Welcome & Opening Remarks Douglas Lindholm, COST, Washington, DC Paul Sanderson, International Property Tax Institute, Bedford, UK Charles Drury, COST, Washington, DC
1:15 – 3:15 p.m. Crystal Peak A	Special Property Tax Software Vendors Session (Industry Tax Professionals Only) 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. Presenters: Avalara - Carl Hoemke CSC PTMS® - Kristen Wilder Rethink Solutions Mordechai Katzman Ryan - Tony Chavez Tim Wagner Brendan Moore
3:15 – 3:30 p.m. Crystal Peak Pre-function	Refreshment Break / Networking
3:30 – 4:30 p.m. Crystal Peak A	The National Front Part I – Property Tax Legislation 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 2022 and into 2023. Speakers: Edwin Lam, KPMG*, Houston, TX Adam Richmond, Preferred Tax Services, Atlanta, GA Daniel Smith, Popp Hutcheson*, Austin, TX

4:30 – 5:30 p.m. Crystal Peak A	The National Front Part II – Property Tax Litigation 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 2022 and into 2023. Speakers: Andre Burvant, Jones Walker*, New Orleans, LA Josh Hennessey, KPMG*, Houston, TX Mark Loyd, Dentons*, Louisville, KY
6:00 – 7:00 p.m. Capitol Peak A	Welcome Reception 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.
Wednesday, September 14, 2022	
7:45 a.m. – 6:30 p.m. Crystal Peak Pre-function	Registration
7:45 – 8:30 a.m. Crystal Peak Pre-function	Continental Breakfast / Networking
8:30 – 10:15 a.m. Crystal Peak A	Show Time! Mock Property Tax Dispute Resolution– Tony Awards Pending This session will thoroughly explore 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 laws to limit certain valuation approaches will be included in this presentation/skit. Cast: BOE Member & Director of the Show - Fred Nicely, COST, Washington, DC Assessor – Doug Lindholm, COST, Washington, DC Judge Dread – Paul Sanderson, IPTI, London, UK Lobbyist for Taxpayer – Steve Rosander, COST, Washington, DC Taxpayer - Brigit DuBois, Amazon, Seattle, WA Taxpayer's Consultant/SME - Randy Ellison, Cambridge Tax Service, Atlanta, GA Assessor's Counsel - Jay Adams, Jones Walker*, New Orleans, LA - Taxpayer's Counsel - Jeffrey Bennett, Dentons*, Indianapolis, IN BOE member & Legislator - Colin Fraser, Greenberg Traurig*, Irvine, CA Expert Witness for Taxpayer - Brandon Lancer, Altus Group*, Hunt Valley, MD Expert Witness for Taxpayer – Erica Kenney, COST, Washington, DC
10:15 – 10:30 a.m. Crystal Peak Pre-function	Refreshment Break / Networking
10:30 – 11:30 a.m.	Choice of 2 Breakouts
Crystal Peak A	Just the Basics Please – Overview of the Property Tax Valuation Process 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. Speakers: Carl Hoemke, Avalara*, Dallas, TX Jeffrey Shamma, BDO*, Houston, TX Adriana Villalobos, Crowe*, Houston, TX
Capitol Peak B	Give Me the Details – A Deep Dive into Complex Valuation Issues 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 and specifically address the following types of property. Speakers: Ted Clark, Crowe*, Dallas, TX Daniel Fadden, BDO*, Chicago, IL Joe Molina, Ryan*, Austin, TX
11:35 a.m.- 12:35 p.m.	Choice of 2 Breakouts
Crystal Peak A	Incentives and Credits – Take Advantage of the Opportunities & Avoid the Pitfalls 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

	<p>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: Bill Backstrom, Jones Walker*, New Orleans, LA Jeffrey Bennett, Dentons*, Indianapolis, IN</p>
Capitol Peak B	<p>Recent Developments That Will Help You Exclude Intangible Assets From Assessments 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>Speaker: Troy van Dongen, McDermott Will & Emery*, San Francisco, CA</p>
12:35 – 1:35 p.m. Capitol Peak A	Lunch – Networking
1:35 – 2:35 p.m.	Choice of 2 Breakouts
Crystal Peak A	<p>Obsolescence and Assessors Push for Special Valuation Methods for Certain Types of Properties (e.g., Big Box Stores) State and local property tax assessors utilize tables that supposedly reflect (or do they?) both depreciation and obsolescence. Often that obsolescence fails to reflect reality and the presenters in this session will discuss proactive ways to demonstrate reductions for obsolescence. Additionally, the issues with assessors seeking to limit comparable sales and other valuation methods with certain types of property will be discussed (both litigation and legislation).</p> <p>Speakers: Jay Belinfante, Ryan*, Atlanta, GA Rachel Duck, Popp Hutcheson*, Austin, TX Carl Hoemke, Avalara*, Dallas, TX</p>
Capitol Peak B	<p>California – A Property Tax Nation unto Itself 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: Charles Moll, McDermott Will & Emery*, San Francisco, CA Matt Rakela, EY*, San Francisco, CA</p>
2:40 – 3:40 p.m.	Choice of 2 Breakouts
Crystal Peak A	<p>Once Is Enough – Keep Real and Personal Property Separate 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: Bradley Hasler, Dentons*, Indianapolis, IN Mark Miller, Altus Group*, Dallas, TX Jessica Montgomery, EY*, Dallas, TX</p>
Capitol Peak B	<p>Effectively Using Property Tax Technology to Improve ROI Technology trends in property tax organizations include data transformation, automation, advanced modeling, and even machine learning/artificial intelligence. No matter where you are in the journey from Excel to data transformation and beyond, it is always a good time to take stock of what technology you are using, how you are using it, and whether you are achieving optimal outcomes. Data insights are key to unlocking benefits through</p>

	<p>advanced modeling, and robotics can lead to continuous improvements and increasing ROI. This session will examine practical approaches to using property tax technology to achieve greater returns for your organization.</p> <p>Speakers: Jason Hoot, PwC*, Atlanta, GA Michael Powell, PwC*, Dallas, TX</p>
3:40 – 3:55 p.m. Crystal Peak Pre-function	Refreshment Break / Networking
3:55 – 5:00 p.m. Crystal Peak A	<p>Audit Session and Property Tax Committee Meeting – (<i>Industry Property Tax Professionals Only</i>)</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. 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: Erica Kenney, COST, Denver, CO Fred Nicely, COST, Washington, DC</p>
5:15 – 6:30 p.m. Aspen Ballroom	<p>Reception</p> <p>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>
Thursday, September 15, 2022	
7:15 a.m. – 1:50 p.m. Crystal Peak Pre-function	Registration
7:15 – 8:00 a.m. Capitol Peak A	Continental Breakfast / Networking
8:00 – 9:00 a.m. Crystal Peak A	<p>Property Tax Gone Global! – With Special Focus on Canada and the Rest of the World – 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: Jeff Grad, Equitable Value*, Toronto, Canada Paul Sanderson, International Property Tax Institute, Bedford, UK</p>
9:00 – 10:00 a.m. Crystal Peak A	<p>Former Assessors – What You Should Know</p> <p>It's important to understand the perspective of the "other side" of the equation when practicing the art of property valuation. This panel of experienced former assessors will provide that perspective and help you understand the best way to approach and negotiate the valuation of your properties.</p> <p>Moderator: Brigit DuBois, Amazon, Seattle, WA</p> <p>Panel:</p> <p>Ted Clark, Crowe LLP*, Dallas, TX Robert Fey, Ryan*, Arlington, VA Joe Molina, Ryan*, Dallas, TX Fred Nicely, COST, Washington, DC Paul Sanderson, IPTI, London, UK Malcolm Stadig, Equitable Value, Toronto, Ontario</p>
10:00 – 10:15 a.m. Crystal Peak Pre-function	Refreshment Break/Networking
10:15 – 11:45 a.m. Crystal Peak A	<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 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>Moderators: Doug Lindholm, COST, Washington, DC Fred Nicely, Washington, DC</p> <p>Panel of Experts: Bill Backstrom, Jones Walker*, New Orleans, LA Ted Clark, Crowe*, Dallas, TX</p>

	<p>Jeff Grad, Equitable Value*, Toronto, Canada Carl Hoemke, Avalara*, Dallas, TX Phillip Hoot, PwC*, Denver, CO Sam Kinslow, EY*, Houston, TX Brandon Lancer, Altus Group*, Hunt Valley, MD Ian McPike, KPMG*, Indianapolis, IN Charles Moll, McDermott Will & Emery*, San Francisco, CA Matt Poling, Ryan*, Denver, CO Adam Richmond, Preferred Tax Services, Atlanta, GA Bailey Roese, Dentons*, Louisville, KY Paul Sanderson, International Property Tax Institute, Bedford, UK Daniel Smith, Popp Hutcheson*, Austin, TX</p>
11:45 – Noon Capitol Peak A	Working Lunch – Get Your Pasta with Property Tax Updates
Noon– 12:50 p.m. Crystal Peak A	<p>Special Taxes/Fees Associated with Property Taxes While real and personal property taxes are difficult to comply with, states are increasingly allowing local governments to impose special taxes and fees attached to the property tax bill (or water and sewage bills) that fall under the administration of the property tax professional. These include fire prevention taxes, impermeable surface and/or parking lot fees, pest (<i>e.g.</i>, mosquito) control, and others. This session will address best practices to manage these taxes and fees.</p> <p>Speakers: Bradley Marsh, Greenberg Traurig*, San Francisco, CA Troy van Dongen, McDermott Will & Emery*, San Francisco, CA</p>
12:50 – 1:50 p.m. Crystal Peak A	<p>Property Tax Ethics 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. 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: Bailey Roese, Dentons*, Louisville, KY Paul Sanderson, International Property Tax Institute, Bedford, UK</p>
1:50 p.m.	Property Tax Workshop Adjourns

*Denotes COST Practitioner Subscriber Member.