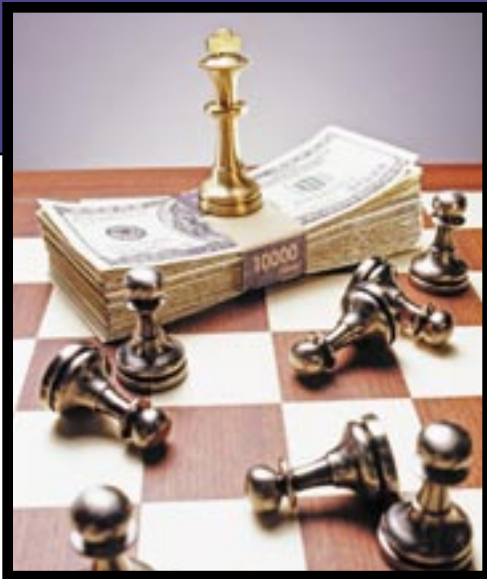


Institute for Professionals in Taxation

IPT



Property Tax Symposium

November 4-7, 2007

**Hyatt Grand Champions
Indian Wells, California**

Preliminary Program



2007 Property Tax Symposium

November 4 - 7, 2007
Hyatt Grand Champions
Indian Wells, California

Preliminary Program

SUNDAY, NOVEMBER 4, 2007

3:00-7:00PM **Registration**

4:30-6:00PM **CMI Orientation**

The purpose of the CMI-Property Tax Orientation Session is to review and explain the professional designation program offered by the Institute. During this session, members of the Professional Designation Property Tax committee explain the professional and educational requirements for candidacy and certification. They also provide an overview of the format and subject matter of the CMI written and oral exams, including problem solving, ethics, and questions and answers. IPT encourages all members who are interested in pursuing the CMI professional designation to attend.

5:30-6:00PM **New Member/First Time Attendee Orientation**

Rolston A. Dyer, CMI
President
Institute for Professionals in Taxation

Anthony R. Thompson, CMI
Overall Chair
Property Tax Education

6:00-7:00PM **Welcome to Indian Wells Networking Social Hour**

MONDAY, NOVEMBER 5, 2007

7:00AM-4:00PM **Registration Desk Open**

8:15-8:45AM **Opening of Symposium**

Rolston A. Dyer, CMI
President
Institute for Professionals in Taxation

Heather J. Reichardt
Program Chair
2007 Property Tax Symposium

8:45-10:15AM **GENERAL SESSION**

Be Success-Ready!

In this motivational talk from nationally-recognized speaker and coach, Chris Widener, learn the key factors that will help you demonstrate leadership and influence in all aspects of your life. Chris will tell us how to use these success-generating techniques to increase our accomplishments and prosperity both professionally and personally. He will touch on relationship-building, goal setting and attracting a strong network to help us reach our goals. Join us for this entertaining, energetic and inspiring kick-off to this year's symposium!

Keynote Speaker:

Chris Widener
Chris Widener International
Southlake, TX

MONDAY, NOVEMBER 5, 2007, continued

10:30AM-Noon **GENERAL SESSION**
IAAO Leadership Panel

The Institute has invited the leadership of IAAO to share their insights and perspectives on the latest hot topics in the assessment profession, the challenges they encounter, and the challenges of public and governmental relations. This session presents an excellent opportunity to interact with the current leaders of the foremost professional association for assessment officials.

Speakers:

Marion R. Johnson, CAE
President
IAAO
Kansas City, MO

Wayne N. Trout, ASA
Immediate Past-President
IAAO
Kansas City, MO

Guy E. Griscom, CAE
President-Elect
IAAO
Kansas City, MO

Moderator:

Kellianne M. Nagy, CAE
Director of Property Tax
Ryan & Co.
Royal Oak, MI

Noon-1:00PM **Lunch**

1:15-2:15PM **Concurrent Breakout Sessions**
(Select one of three)

■ **Business Personal Property - Standard Tables, Obsolescence, Fair Market Value**
(Repeated at 2:30PM)

Using tax jurisdiction depreciation schedules seldom results in a true market value of business personal property. Such tables are geared to the norm and typically do not recognize obsolescence and unique market conditions. This session will

explore techniques which can be used to gain acceptance of deviating from standard assessing methodologies in order to achieve more realistic values on business personal property assets.

Speakers:

James D. Barton, CMI, CPA
Senior Executive Account Manager
Thomson Tax & Accounting
Carrollton, TX

Michael D. Powell
Manager, Property Tax
General Electric Company
Ft. Myers, FL

■ **“And Then There is California”**

“There is science, logic, reason; there is thought verified by experience. And then there is California.” (Edward Abbey). Whether your company has always owned property in California, recently acquired new property or is contemplating purchasing real estate in California, attend this session for an in-depth look at the many procedural idiosyncrasies that face property tax practitioners when they have acquisitions and appeals in the great state of California. An experienced property tax attorney and a representative from a local assessment office will describe the key issues and concepts with respect to property tax in California.

Speakers:

Arlen D. Woffinden, Esq.
Attorney
Woffinden Law Group
Irvine, CA

Additional Speaker TBA

■ **Be Success-Ready...Continued!**

Keynote speaker Chris Widener will spend an extra hour with those who would like to gain more information on his morning session. He will give additional insight into his success-generating techniques and be available to answer questions from the audience in a more in-depth manner.

MONDAY, NOVEMBER 5, 2007, continued
1:15-2:15PM

Speaker:

Chris Widener

Chris Widener International
Southlake, TX

2:30-3:30PM **Concurrent Breakout Sessions**
(Select one of three)

■ **Telecoms/Wireless Assessment Issues**

The consumer continues to set the beat within telecommunications. Whether connectivity is provided through wireline, fiber, VOIP, or wireless technologies, there is no doubt that the forces of change and convergence are requiring adaptation and massive investment by service providers. Most states utilize assessment methodologies that continue to be based on antiquated depreciation models and unrealistic equipment lives. Join us for a panel discussion to address the methods and tactics industry leaders are using to adapt their networks, and the property tax strategies used to minimize the property tax impact of their investments.

Speakers:

Todd W. Heinrichs, CMI

Tax Senior Manager
Deloitte Tax LLP
Seattle, WA

Stephen Yergeau

Director, Property Tax
T-Mobile USA, Inc.
Bellevue, WA

Christopher R. Zamora

Director
Deloitte Tax LLP
Denver, CO

■ **Healthcare Property Valuation -
Segregating Real Estate Value from the
Total Assets of the Business**

Join a panel of three experts as they discuss their techniques from the unique perspectives of an appraiser, attorney, and corporate tax manager. This session promises to provide an informative look at the valuation methods and legal arguments used in valuing nursing homes, assisted living facilities, and hospitals.

Speakers:

Allen A Lefkovitz, Esq., CMI

Partner
Allen A Lefkovitz & Associates, P.C.
Chicago, IL

Laurence R. May, CMI

Director of Property Tax
Kindred Healthcare, Inc.
Louisville, KY

John W. VanSanten, MAI

Director
Wellspring Partners Ltd.
A Huron Consulting Group Practice
Chicago, IL

■ **BPP Compliance/FMV/Obsolescence**
(Repeated from 1:15PM)

3:45-4:45PM

■ **Industry Roundtable Discussion Sessions**
(Select one of six)

The Property Tax Symposium Roundtables are now a popular IPT tradition. Join colleagues in your industry in an informal discussion group to exchange ideas, experiences and strategies for your industry's hot topics and burning issues. Don't miss this great opportunity to network with the players in your industry.

- Energy
- Hotel & Healthcare
- Industrial
- Personal Property
- Retail
- Telecom/High-Tech

TUESDAY, NOVEMBER 6, 2007

8:45-10:15AM **GENERAL SESSION**

Know Your Ethics

The speaker will provide a topical session regarding business ethics. If you claim to be a professional in taxation, you must know and follow ethical standards as they apply to “real world” situations. This session provides 1.5 hours of the five hours of IPT Ethics continuing education required of all CMIs over a five-year period.

Speaker:

TBA

10:30AM-Noon:**GENERAL SESSION**

San Francisco Giants vs. City/County of San Francisco

Do you enjoy complex property tax appeals against notoriously difficult jurisdictions? Then listen in on our distinguished panel as they discuss groundbreaking valuation and legal issues that transpired during the assessment appeals of AT&T Park, as the San Francisco Giants challenged the City/County of San Francisco Assessor’s Office. This in-depth case study examines issues involving the assessment and valuation of newly constructed properties, possessory interests, economic obsolescence, and the unique aspects of valuing a major league baseball stadium.

Speakers:

Daniel S. Barrett

Principal
Barrett Sports Group, LLC
Manhattan Beach, CA

Peter B. Kanter, Esq.

Partner
Morrison & Foerster LLP
San Francisco, CA

Timothy R. Lowe, MAI, CRE, FRICS

Principal/Founder
Waronzof Associates, Inc.
Los Angeles, CA

Noon-1:00PM **LUNCH**

1:15-2:15PM **Concurrent Breakout Sessions
(Select one of three)**

■ **Environmental Regulations - Impacts on Industrial Property Value**

The mandated control of greenhouse gases, nitrous oxides, sulfur dioxide, and other emissions impact a company’s bottom line by requiring them to spend capital on no-return compliance projects. Our speakers will address current and future environmental regulations that will impact the value of industrial property in the US.

Speakers:

Gregory W. Kort, P.E., ASA, CMI

Director, Complex Property Appraisals
Popp, Gray & Hutcheson, LLP
Austin, TX

Thomas N. Novosad, III

Director, Ad Valorem Tax
Valero Energy Corporation
San Antonio, TX

■ **Trends in Tax Policy - Impacts on Property Tax Practice** (Repeated at 3:45PM)

Learn how new state legislation can impact both local property tax practice as well as business productivity depending on the way the new law is written. What is the burden of proof standard in your state? What documents are truly required by the assessor? Learn how to identify situations where the state and local laws can work in your favor and how to avoid traps that could eliminate your right to challenge or appeal your property tax assessment.

Speakers:

Don M. Millis, Esq.

Attorney
Reinhart Boerner Van Deuren s.c.
Madison, WI

James Popp, Esq.

Partner
Popp, Gray & Hutcheson, LLP
Austin, TX

TUESDAY, NOVEMBER 6, 2007, continued
1:15-2:15PM

■ **Appraisal Hot Topics...Refresh Your Working Knowledge of Key Appraisal Concepts** (Repeated at 3:45PM)

Price vs. Value; Use Value vs. Market Value; Leased Fee vs. Fee Simple; Fee Simple vs. Go Dark...These concepts have given rise to valuation differences many of us have encountered. Is your property being valued by the Assessor according to the price paid for other property where atypical motivations drove the price? Is your property "comparable?" How does Highest & Best Use play a role in answering these questions? Is the standard for assessment the "highest price conceivable?" How does a brand name on a property influence perception of the underlying fee simple value? This session is designed to refresh, illuminate, provoke and address these "hot" topics in terms of providing a working knowledge of value concepts in a comparative and contrasting manner.

Speakers:

Thomas D. Boyle, MAI
Chief Appraiser, RETECHS Manager
US Bank
Portland, OR

David E. Pietka, MAI
Of Counsel, Appraiser Emeritus
PGP Valuation, Inc.
Portland, OR

2:30-3:30PM **Concurrent Breakout Sessions**
(Select one of three)

■ **Property Tax Career Paths - Professional Evolution**

Listen to and join the discussion as our distinguished panelists discuss the pros and cons of working in the corporate, consulting and governmental sides of the property tax industry. The grass is not always greener on the other side!

Speakers:

David J. Chitlik, CAE
Senior Director, Sales and Property Tax
Marriott International, Inc.
Washington, DC

Chris E. Glidewell
Principal
Pivotal Tax Solutions LLC
Mesa, AZ

Judith G. Ross, CMI
Senior Manager
Ryan & Company
Atlanta, GA

■ **Ad Valorem Tax Value of Construction in Progress (CIP)**

What is the appropriate value and basis for construction in progress (CIP)? How should market value be measured and when does the full market value and benefit of the completed work accrue to the overall assessment? Our two speakers have fought these issues "in the trenches" and will share their experience and insight with you.

Speakers:

Elliott B. Pollack, Esq.
Partner
Pullman & Comley, LLC
Hartford, CT

David L. Meier, II
Tax Specialist
Toyota Motor Manufacturing North America, Inc.
Erlanger, KY

■ **The Ins and Outs of Distribution Center Valuation**

Distribution Centers (DC's). Simple right? After all, they are just big boxes, aren't they? If you don't know what two nationally recognized appraisers can find to talk about when valuing something as "simple" as a DC, then this session is for you! Learn how to do more than "pull the comps", "apply the cap rate" and claim that "this DC is

different!" If you want to apply sophisticated appraisal arguments to what assessors claim is a simple valuation exercise, these speakers will give you the tools you need.

Speakers:

Gary G. Battuello, MAI
Vice President/Partner
Ramsland & Vigen, Inc.
Duluth, MN

David C. Lennhoff, MAI, CRE, FRICS
President
PGH Consulting, LLC
Rockville, MD

3:45-4:45PM **Concurrent Breakout Sessions
(Select one of three)**

■ **Cost-Segregation Studies vs. Classification
- What is the difference?**

What are the differences between federal government treatment of personal property and local government treatment? What is taxable locally vs. not-taxable? Does a cost segregation study help with local personal property tax analysis and compliance or does it hurt? The speakers will share insights from their national practices, while discussing the basics of classification for compliance purposes – so you can know your assets!

Speakers:

Robert C. Dunlap, CPA, Esq.
Director
Paradigm Tax Group
Phoenix, AZ

Robert Montes
National Leader, Cost Segregation Group
RSM McGladrey, Inc.
Pasadena, CA

■ **Appraisal Hot Topics...Refresh Your
Working Knowledge of Key Appraisal
Concepts**
(Repeated from 1:15 PM)

■ **Trends in Tax Policy - Impacts on
Property Tax Practice**
(Repeated from 1:15PM)

WEDNESDAY, NOVEMBER 7, 2007

8:00-9:30AM **GENERAL SESSION
Credits and Incentives**

Attend this general session that will provide a broad survey of available tax incentive programs across the U.S. Several representative jurisdictions will be discussed in detail. Learn what types of incentives are out there for your company and how to access them.

Speakers:

Helen D. Lemmon, CMI
Principal
Ryan & Company
Pittsburgh, PA

Ramon Reynoso
Senior Manager
KPMG LLP
Los Angeles, CA

Philip M. Tatarowicz, Esq., CPA
Partner, National Director State & Local Tax Policy
Services - Technical
Ernst & Young LLP
Washington, DC

9:45-11:15AM **GENERAL SESSION
Managing Risks Associated with
Outsourcing**

Learn from fellow industry participants' perspectives and experience outsourcing all or part of their property tax work. Speakers from all sides will discuss risk management and the pros and cons of the outsourcing process. This panel promises lively discussion on issues that taxpayers should address when considering outsourcing any part of the property tax function. Topics include how to address database and compliance software, compliance and valuation services and tax bill payment services.

Speakers:

Kenneth W. Helms, CMI

Director - Sales & Property Tax Group
InterContinental Hotels Group
Alpharetta, GA

Darlene A. Siciliano, CMI

Operating Vice President, Property Tax
Macy's Inc.
Cincinnati, OH

Two additional speakers TBA

Speaker/Moderator:

Michelle Sutton Cardwell, CMI

Principal
Deloitte Tax LLP
Houston, TX

11:15AM ADJOURN

2007 Property Tax Symposium Committee

Heather J. Reichardt, Chair
Raymond R. Gray, Vice Chair
Ladan Amir-Ebrahimi
Michelle Winkler Coleburn
John Paul Graves, CMI
Alan M. Heichman, CMI
Donna K. Lawrence, CMI
Todd S. Liebow
John A. Murphy
Kellianne M. Nagy
Debra Nin
Clayton Rash
James J. Sinnott, CMI
Bart Uze

Anthony R. Thompson, CMI, Property Tax Education, Overall Chair

REGISTRATION INFORMATION

Any IPT member or employee of a member company/firm that has members in the Institute may register for the Symposium. The registration fee provides for the usual Symposium expenses and also includes two luncheons, three receptions, refreshment breaks, and Symposium materials. The early registration fee for IPT members is \$575 **before October 4, 2007** and \$600 **after October 4, 2007**. Registrant saves \$25 if payment is received prior to October 4, 2007. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the symposium for an additional \$200 charge. In this case, the total Symposium fee for nonmembers would be \$775 before October 4, 2007 and \$800 after October 4, 2007. If the registrant so elects, he or she may join as an Associate Member (providing their company already has a member in IPT) for annual dues of \$225. In this case, the total Symposium fee would be \$800 before October 4, 2007 and \$825 after October 4, 2007. An individual, who is not an employee of a company that has members in IPT, but who is eligible for membership, may attend at the fee of \$1,000, paid before October 4 or \$1,025 if payment is received after October 4. Please see registration form.

Faxed registrations are subject to the payment due date and cancellation fees. There is a cancellation charge of \$100. Any faxed registration that is not cancelled in writing prior to the October 26, 2007, cut-off date is subject to the entire Symposium fee. **All requests for refunds must be in writing.** No refunds for cancellations will be given after October 26, 2007 (5:00 p.m. EST). All registrations are to be handled in **ADVANCE** through the IPT office. If a person is not registered in advance, a surcharge of \$25 will be assessed over and above the regular registration fee. Admission to all social functions and sessions is by display of badge (tickets when applicable).

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and Master Card. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

There is a substitution charge of \$40 on or before October 4, 2007; \$50 charge after that date (a substitute must be someone from your company). All registrations must be paid in full within three weeks of acceptance and prior to symposium. The discount of \$25 does not apply to any payment received after October 4, 2007; after November 7, 2007 a \$50 fee applies. A confirmation of acceptance will be sent.

Make checks payable to:

Institute for Professionals in Taxation
1200 Abernathy Road, N.E., Building 600, Suite L-2
Atlanta, GA 30328

Phone: 404-240-2300 **Fax:** 404-240-2315

Field of Study: Taxation

Prerequisites: None

Program Level: Multiple

Instructional Method: Group Live

Advance Preparation Required: None

HOTEL INFORMATION AND RESERVATIONS

The Institute's annual Symposium is being held at the Hyatt Grand Champions, Indian Wells, CA. There are separate costs for the hotel. Please refer to the hotel reservation form. The Hyatt Grand Champions is approximately 15 miles from the Palm Springs Airport.

Check-in time is after 4:00 p.m. Check-out time is noon. Room reservations and special requests should be made directly with the hotel as soon as possible. **Reservations requested after the room block is filled or beyond the cut-off date (September 7, 2007), whichever comes first, are subject to availability.** Rooms may still be available after the room block fills or beyond the cut-off date, but not necessarily at the group rates. All reservations are subject to a local room tax. Mention that you are attending the Institute's program in all contact with the hotel in order to receive the group rate.

Hotel Address: The Hyatt Grand Champions
44-600 Indian Wells Ln.
Indian Wells, CA 92210
Phone: (760) 341-1000
Fax: (719) 577-5738

<http://www.hyattgrandchampions.com/>

Continuing Education Credits: Approximately eighteen (18) CPE credits (including 1.5 IPT ethics credit hours) are available for full attendance Monday through Wednesday.

The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees.

CMI's will receive hour for hour continuing education credits for actual session attendance and no longer need to submit a form.

For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

Dress: For the Symposium, business casual dress is appropriate throughout the daytime sessions.

Photos will be taken at this event. These photos may be published in IPT publications, photo albums, multimedia presentations, and on IPT's website. Your attendance at this event grants IPT the right to publish these photos.

The following information is collected to develop a participant profile and a statistical record of the group. Individual responses will be kept completely confidential.

1. Type of Business (Please circle all that apply. This is to classify members by industry):

- | | | | |
|---------------------------|-----------------------------------|--|---------------------|
| ACC Accounting | FFS Fast Food Service/Restaurants | MH Motel/Hotel/Resorts | TR Transportation |
| APP Appraising | FI Financial | MAN Manufacturing | UTY Utility |
| CNG Consulting (Tax) | HC Hospital/Healthcare/Adult Care | OG Oil/Gas | WH Wholesale |
| COM Communications | IN Insurance | RD Retail Distribution | WM Waste Management |
| CON Construction | IS Info. Services/Publishing | RED Real Estate Development/Management | |
| EGY Energy | LGL Legal | SVC Service, specify _____ | |
| EN Entertainment Industry | LSG Leasing | TEL Telecommunications | |

2. Select the title description that most accurately reflects your title:

Corporate Members:	
Position	Title Designation/Specification
<input type="checkbox"/> Manager	<input type="checkbox"/> Property Tax
<input type="checkbox"/> Asst. Manager	<input type="checkbox"/> Sales Tax
<input type="checkbox"/> Director	<input type="checkbox"/> State & Local Tax
<input type="checkbox"/> Asst. Director	<input type="checkbox"/> Income Tax
<input type="checkbox"/> Attorney	
<input type="checkbox"/> Accountant	
<input type="checkbox"/> Controller	
<input type="checkbox"/> Specialist/Analyst	

Consulting, Appraisal, Law Firms:	
Position	Title Designation/Specification
<input type="checkbox"/> Consultant	<input type="checkbox"/> Property Tax
<input type="checkbox"/> Senior Consultant	<input type="checkbox"/> Sales Tax
<input type="checkbox"/> Manager	<input type="checkbox"/> State & Local Tax
<input type="checkbox"/> Appraiser	<input type="checkbox"/> Income Tax
<input type="checkbox"/> Attorney	
<input type="checkbox"/> Director, Principal	
<input type="checkbox"/> Partner	
<input type="checkbox"/> President	

3. Tax Experience in years Property

4. What is your gender? Male: Female:

5. What is your age: 20-30 31-40 41-50 51+

6. What is your highest level of education? No College Some College, no degree Associate Degree
 Baccalaureate Degree Advanced Degree

7. Do you have a professional designation? Yes No If yes, please specify: _____

8. Is this your first IPT Symposium? Yes No

9. Please indicate the approximate number of IPT programs that you have attended.

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> Conferences | <input type="checkbox"/> Property Tax Symposium | <input type="checkbox"/> Sales Tax Symposium | <input type="checkbox"/> ABA-IPT Seminars |
| <input type="checkbox"/> One-Day Tax Seminars | <input type="checkbox"/> Property Tax Academy | <input type="checkbox"/> Sales Tax Academy | <input type="checkbox"/> IPT Schools |

Hyatt Grand Champions

44-600 Indian Wells Lane
Indian Wells, CA 92210

Hotel Reservation Form

Institute for Professionals in Taxation
Property Tax Symposium ~ November 4-7, 2007

Make your reservations early to ensure availability. Reservations requested after the room block is filled or beyond the cut-off date (September 7, 2007), whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Please make your hotel reservations directly with the hotel (not IPT). You may do one of the following:

- **FAX** this completed form to the reservations office at: **(760) 568-2236**;
- **TELEPHONE** your reservation directly to the Hyatt Grand Champions at **(760) 341-1000** (be sure to identify **IPT as your group reference to receive IPT's preferred rate**);
- **MAIL** the completed form to: the Hyatt Grand Champions, 44-600 Indian Wells Lane, Indian Wells, CA 92210
- **ONLINE** reservations can be made by visiting <http://grandchampions.hyatt.com/groupbooking/champ2007ipro> . Enter the Group Code g-ipro to receive IPT's preferred rate.

In guaranteeing your reservation for one night, the following credit cards are accepted: **American Express, Master Card, VISA, Discover, and Diners Club**. Do not forget to include the expiration date and your signature. In order to prevent a cancellation fee of one night's room rate plus tax, cancellations must be confirmed no later than 72 hours prior to your arrival date. The hotel will charge a change fee, which is currently (50%) of the daily rate, for departure earlier than the stated date after checking into the hotel.

Name: _____

Company: _____

Address: _____

City, State, ZIP: _____

E-mail: _____

Telephone: () _____ Fax: () _____

For arrival on: _____ Time: _____ Depart on: _____

Please reserve _____ room(s) for _____ Adults

Check or money order enclosed, amount: _____

American Express Master Card Diners Club VISA Discover

Credit Card #: _____

Expiration Date: _____

Full Name on Card: _____

Signature: _____

Single or Double Occupancy: \$204 + applicable tax
Regency Club: \$271 + applicable tax
 1 King Bed or 2 Double Beds (requests cannot be guaranteed)

Check-out time is 12:00 noon. Rooms may not be available for check-in until after 4:00 p.m.
There will be no charge for children under 18 years of age occupying a room with their parents, with existing bedding.
Reservations requested after the room block is filled or after the cut-off date (**September 7, 2007**), whichever occurs first, are subject to availability.