Property Tax Symposium

November 5-8, 2017

Renaissance Indian Wells Resort

Indian Wells, CA

Photo Courtesy of VisitGreaterPalmSprings.com
**2017 Property Tax Symposium**  
*At-A-Glance*

**Sunday - November 5, 2017**
- 4:00-7:30pm Registration
- 5:00-5:30pm New Member Welcome Session/Reception
- 5:30-7:00pm Welcome to Indian Wells/Networking Social Hour: Sponsored by Altus Group

**Monday - November 6, 2017**
- 7:00-8:00am Breakfast: Sponsored by Stout
- 7:30am-4:00pm Registration
- 8:00-8:30am Opening of Symposium
- 8:30-9:30am Keynote Ethics Session - Ethics is Good Business: Why Morality Matters and What To Do About It
- 9:45-10:45am Keynote Address by Tom Penn, President/Co-Owner, Los Angeles Football Club (LAFC)
- 11:00am-Noon General Session - IAAO’s Attempt to Redefine Fee Simple and Ongoing War on Retail
- Noon-1:00pm Lunch: Sponsored by Pivotal Tax Solutions LLC

**Tuesday - November 7, 2017**
- 7:00-8:00am Breakfast

**Concurrent Breakout Sessions (Select 1 of 3)**
- **Monday 1:15-2:15pm**
  - Yes Mr. Assessor, Of Course I’d Build this 1973 Facility the Same Way!
  - Technology: Deploying Automation, Data Analytics and Visualization Tools
  - Managing Your Litigation Team in a Property Tax Appeal

**Concurrent Breakout Sessions (Select 1 of 3)**
- **Monday 2:30-3:30pm**
  - Protecting the Base: Shielding Your Property from Reassessment Using California Change in Ownership Law
  - Mergers & Acquisitions: Challenges & Opportunities in Personal Property Tax Reporting
  - Prepared to Win: Presenting Compelling & Convincing Evidence of Value

**Concurrent Breakout Sessions (Select 1 of 3)**
- **Monday 3:45-4:45pm**
  - Fee Simple is Hard! Or is it? An Analysis of the Excess Rent Problem
  - Making Fixed Asset Reporting Great Again
  - Tax Appeal Boardroom or Courtroom: Know Your “Judge”
- 5:30-7:00pm Reception: Sponsored by Grant Thornton LLP and Law Offices of Nicholas A. Furia PLLC

**Tuesday - November 8, 2017**
- 7:00-8.00am Breakfast: Sponsored by Blackwell & Duncan, PLLC
- 8:00-9.00am General Session - The Property Tax Industry: The More Things Change, the More They Stay the Same
- 9:15-10:15am General Session - Property Tax Technology: Updates and Trends
- 10:30-11:30am General Session - Ethics in the 21st Century: Successfully Managing a Multi-State, Multi-Client Practice in a Highly Regulated Profession
- 11:30am Adjourn

**Concurrent Breakout Sessions (Select 1 of 4)**
- **Tuesday 10:45-11:45am**
  - 300 Days In: The Trump Effect on Property Values and Taxes (Repeated from 9:30 am)
  - Protect Your Audit Position
  - Creative Settlements (Repeated at 1:30 pm)
  - Fair Market Value vs Value in Use (Repeated at 8:15 am)
- **Tuesday 11:45am-12:15pm** Lunch: Sponsored by Archer & Greiner, P.C.

**Concurrent Breakout Sessions (Select 1 of 4)**
- **Tuesday 1:30-2:30pm**
  - Real Property Roundtable
  - Personal Property Roundtable
  - Abatements vs Incentive Awards — Why the Differences Matter in Driving an Award

**Concurrent Breakout Sessions (Select 1 of 4)**
- **Tuesday 2:45-3:45pm**
  - Technological Advancements Effect on Retail and Senior Living
  - Managing the Corporate Property Tax Department
  - Advanced Property Tax Forum Part I: Fee Simple Appraisal and Value-In-Exchange (Attendance is limited; 15+ years of property tax experience)
- **Tuesday 2:45-4:00pm**
  - Advanced Property Tax Forum Part II: Fee Simple Appraisal and Value-In-Exchange (Attendance is limited; 15+ years of property tax experience)
- **Tuesday 5:30-7:00pm** Reception: Sponsored by evcValuation LLC and Sikich LLP

**Concurrent Breakout Sessions (Select 1 of 4)**
- **Wednesday 7:00-8.00am**
  - Strategic Approaches to Property Tax Technology: New Tools and Strategies
  - Understanding Uniformity: Is it the Fourth Approach to Value?
  - A Different Approach to Tangible Property Tax Valuation Strategies
  - Juicy Cases in Property Taxes: An Update on Current Case Law
  - 300 Days In: The Trump Effect on Property Values and Taxes (Repeated at 10:45 am)

**Industry Roundtable Discussion Sessions**
- **Tuesday 12:15-1:15pm**
  - Energy
  - Equipment Leasing
  - Golf/Recreational
  - Healthcare/Senior Living
  - High-Tech/Tele-communications
  - Hotel
  - Industrial (Warehouse, Flex, Light Assembly)
  - Manufacturing Plants (Personal & Real)
  - Multi-Family
  - Office
- **Tuesday 2:45-3:45pm**
  - Oil & Gas
  - Property Tax Technology Retail
  - Retail - Big Box/Anchor Tenants
  - Transportation

**Charging Station Sponsor:** Marvin F. Poer and Company
**Internet Service Sponsor:** Duff & Phelps
**Mobile App Sponsor:** Siegel Jennings Co., L.P.A.
Sunday, November 5

4:00 - 7:30 pm
Registration

5:00 - 5:30 pm
New Member Welcome Session/Reception
An introduction to IPT for new members and first time attendees, and meet long-time IPT members.

**IPT President:**
Robert S. Goldman, Esq., CMI
Dean, Mead & Dunbar

**Symposium Committee Chair:**
Dan Carroll, CMI
Grant Thornton LLP

**Membership Promotion Committee Chair:**
Carolyn M. Shantz, CMI, CPA
Merit Advisors, Inc.

5:30 - 7:00 pm
“Welcome to Indian Wells” Networking Social Hour
Sponsored by: Altus Group

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Monday, November 6

7:00 - 8:00 am: Breakfast
Sponsored by: Stout

7:30 am - 4:00 pm
Registration

8:00 - 8:30 am
Opening of Symposium

**Symposium Chair:**
Dan Carroll, CMI
Manager - SALT - Property Tax and Incentives
Grant Thornton LLP
Schaumburg, IL

**IPT President:**
Robert S. Goldman, Esq., CMI
Attorney-at-Law
Dean, Mead & Dunbar
Tallahassee, FL

8:30 - 9:30 am
**Keynote Ethics Session**
Ethics is Good Business: Why Morality Matters and What To Do About It
This presentation will explore why ethical culture matters at work and how professionals can regulate and improve the moral climate of an institution. We will consider case studies that show how ethical behavior pays off and how temptations can beguile us. We will also discuss moral dilemmas, how they confuse and mislead us. A framework for ethical decision-making will be presented along with a recipe for success that includes: professional codes of ethics, reinforcement mechanisms, and ongoing training. Participants will be asked to imagine how to create, build, and reinforce ethical culture.

**Learning Objectives**
After attending the session, the attendee will be able to:

- Distinguish between ethical dilemmas and ethical temptations
- Apply ethical decision-making techniques to case studies
- Evaluate the ethical culture of an institution
- Propose mechanisms and techniques that support ethical culture

**Keynote Speaker:**
Andrew Fiala, PhD
Director
The Ethics Center at Fresno State University
Fresno, CA
Monday, November 6

9:45 - 10:45 am
The Fun and Finance of Pro Sports
Keynote Address by: Tom Penn
President and Co-Owner
Los Angeles Football Club (LAFC)

Tom Penn is a sports industry veteran of more than 15 years, Co-Founder and President of the Sports Leadership Institute, and an ESPN NBA Analyst. Penn spent four seasons as Vice President of Basketball Operations and Assistant General Manager of the Portland Trail Blazers before joining ESPN. He is the President and a Co-Owner of Major League Soccer’s Los Angeles Football Club. Los Angeles Football Club (LAFC) is Major League Soccer’s newest team in Los Angeles, set to debut in 2018. The Club is developing a world-class, forward-thinking sports organization to bring the fastest growing professional sport in America to one of the largest and most diverse markets in the world. Its soccer operations headquarters and training facility will be located at the campus of Cal State LA. Banc of California Stadium, in Exposition Park, will be the first open-air stadium in the heart of LA since 1962 and boasts a 22,000-seat capacity.

11:00 am - 12:00 pm
General Session
IAAO’s Attempt to Redefine Fee Simple and Ongoing War on Retail
The IAAO report entitled "Commercial Big-Box Retail a Guide to Market Based Value" addresses the assessment of big box real estate for ad valorem taxation. Supported by false premises, inaccurate valuation theory, and misstated case law, the report presents conclusions that are inconsistent with standard appraisal methodology, the IAAO Standard on Verification and Adjustment of Sales, and established case law on property assessment for ad valorem taxation. This interactive presentation and supporting materials are designed to give the practitioner a ready reference to effectively Stay Calm and Win the War on Retail in assessment appeals.

Learning Objectives
After attending the session, the attendee will be able to:
- Identify the report’s false premises, inaccurate valuation theories, and misstated case law.
- Discuss important valuation definitions and methodology used in the report to redefine the meaning of “fee simple”
- Recognize how the report uses "alternative facts" in developing their Dark Store Theory to capture the value of the business operating in the real estate
- Effectively argue against the application of the report in assessment appeals

Speakers:
KC Conway, MAI, CRE
Executive Managing Director, Real Estate Analytics
Colliers International Valuation & Advisory Services
Atlanta, GA

Linda Ann Terrill, JD, LLM Taxation
Owner/Attorney
Property Tax Law Group, LLC
Overland Park, KS

12:00 - 1:00 pm: Lunch
Sponsored by Pivotal Tax Solutions LLC

1:15 - 2:15 pm
Concurrent Breakout Sessions
Yes Mr. Assessor, Of Course I’d Build this 1973 Facility the Same Way!
This session will provide a high level discussion of the concepts of both functional and external obsolescence to assist property taxpayers in understanding whether properties suffer obsolescence. It also provides how to quantify that obsolescence. The speakers will discuss the impact of market changes from the viewpoint of excess capital costs and external obsolescence.

Learning Objectives
After attending the session, the attendee will be able to:
- Demonstrate at a high level the impact of excess construction and economic change on real property value
- Recognize the theory behind functional obsolescence due to excess capital costs
- Identify overbuilt or poorly constructed facilities and the potential impact of that aspect on value
- Explain how previous Boards/Courts have accepted testimony relating to the above (or not)
- Recognize the theory behind external obsolescence with emphasis on economic obsolescence
- Identify economic change to particular industries with reference to possible market impact
1:15 - 2:15 pm  
**Concurrent Breakout Sessions**  
**Technology: Deploying Automation, Data Analytics and Visualization Tools**  
Technology can be a tax practitioner’s best friend, but what are your options? This session will explore new technologies and data visualization, and the impact these tools can have on your tax organization. Automation tools can eliminate repeatable tasks. Data analytics and visualization tools can provide insight and inspiration. The presenters will provide a property tax slant on technology to help practitioners drive value, effectiveness, and efficiency.

**Learning Objectives**  
After attending the session, the attendee will be able to:

- Investigate technology that can enhance the efficiency, accuracy and effectiveness of tax organizations
- Identify opportunities where technology can be used to streamline and automate repeatable tasks to drive value
- Assess the potential impact of data analytics and data visualization

**Speakers:**  
Annette Crawford, CMI  
Senior Manager, Property Tax  
Comcast Corporation  
Philadelphia, PA  
Nausher Hoodbhoy  
Director  
PricewaterhouseCoopers LLP  
Los Angeles, CA  
Charley B. Terrell, CMI  
Senior Manager Property Tax  
Tyson Foods  
Springdale, AR

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1:15 - 2:15 pm  
**Managing Your Litigation Team in a Property Tax Appeal**  
A litigation team includes various members such as lawyers, appraisers, expert witnesses, and corporate employees. Each person has a vital role to play in preparing and winning a successful judicial appeal. This session will discuss approaches to managing the personnel involved in a property tax appeal and how they can best be used at various stages of a property tax appeal. The presenters will discuss the process from the perspective of each member of the team and provide specific case examples on what has worked most effectively in specific cases.

**Learning Objectives**  
After attending the session, the attendee will be able to:

- Identify who should be a part of the litigation team in a property tax appeal
- Evaluate who on the team should be involved at various points in the process
- Choose the best path and plan for a particular property tax appeal

**Speakers:**  
Catherine Courteau  
Director - Property Tax  
Nordstrom  
Seattle, WA  
Todd W. Sleggs, Esq.  
Attorney At Law  
Sleggs, Danzinger & Gill Co. LPA  
Cleveland, OH

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2:30 - 3:30 pm  
**Protecting the Base: Shielding Your Property from Reassessment Using California Change in Ownership Law**  
This session will focus on California change in ownership law and will cover planning opportunities for avoiding reassessment in California. Specifically, the session will go into detail about how and when transfers of legal entity interests will trigger a change in ownership and how to avoid those pitfalls. Additionally, the session will cover other advanced planning techniques including the use of long-term leases and the parent-child exclusion. Finally, the presenters will discuss the California Supreme Court’s recent decision in the *Ardmore* case as well as the potential new role for the California State Board of Equalization in regards to California property taxes.

**Learning Objectives**  
After attending the session, the attendee will be able to:

- Recognize planning techniques for avoiding changes in ownership

**Speakers:**  
Anthony J. Wells, ASA  
Managing Director  
Duff & Phelps LLC  
Milwaukee, WI

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- Develop solutions to planning problems (e.g., how to bring on a joint venture partner without triggering a reassessment)
- Interpret the various complex and arcane change in ownership laws
- Implement a clear plan in order to avoid a reassessment
- Evaluate whether an Assessor is properly reassessing your property

Speakers:
Gregory R. Broege, Esq.
Attorney/Partner
Ajalat, Polley, Ayoob & Matarese
Glendale, CA

Bradley R. Marsh, Esq.
Shareholder
Greenberg Traurig, LLP
San Francisco, CA

2:30 - 3:30 pm
Concurrent Breakout Sessions
Mergers & Acquisitions: Challenges & Opportunities in Personal Property Tax Reporting

As professionals, we have witnessed and/or are involved in merger & acquisition activity. With the new administration in the White House, analysts predict this activity will flourish in the upcoming years as corporations flush with cash will seek optimal growth opportunities. The proprietary nature of these new business entities presents various challenges for business personal property tax compliance and with the taxing jurisdictions. In this session, the speakers will explore the business personal property tax landscape to recognize opportunities and deal with the various challenges for the property tax professional, including: realities of your company’s process, being an internal advocate for property tax, jurisdiction opportunities based on state statutes and practices and supportable filing positions. This exploration will be enhanced through the review and discussion of “real-life” examples comparing and contrasting different approaches and results.

Learning Objectives
After attending the session, the attendee will be able to:
- Recognize various approaches to the post-combination process
- Evaluate the business combination impact upon business personal property asset values
- Identify needs to secure information for property tax purposes
- Implement an internal communication plan and obtain needed internal support

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- Develop a business personal property tax filing plan utilizing state and local guidance and asset support material

Speakers:
Kitty I. Guinsler, CMI
Senior Director
Cost Containment Advisors, Inc.
Greenwich, CT

Christopher J. Kovalcik, CPA
Director
Ryan, LLC
Nashville, TN

2:30 - 3:30 pm
Concurrent Breakout Sessions
Prepared to Win: Presenting Compelling & Convincing Evidence of Value

Presenting convincing and easily understood evidence of value is an essential talent of the successful tax consultant or appraisal expert. While some are naturally gifted, the art of persuasive negotiating and testifying can be effectively learned by most tax professionals. Whether in court, ARBs, informal conferences or behind the scenes strategy and analysis meetings, being able to make valuation points succinctly and with integrity can make any tax professional more valuable to their clients and employers. Presenting a valuation case with greater credibility and enhanced persuasive strategies will only help the cause. At the same time, one needs to avoid pitfalls common to the unsophisticated tax professional or negotiator which can doom any negotiation at any point and end up hurting, rather than helping, your client's or employer's cause. This session will address the processes involved in developing and presenting persuasive evidence of value.

Learning Objectives
After attending the session, the attendee will be able to:
- Better apply their own personal strengths to the process of evidence presentation
- Develop more persuasive and credible evidence of value, better tailored to the specific target audience's ability to understand and appreciate it
- Identify and eliminate common pitfalls in the presentation of evidence that can alienate an audience and damage your case
- Prepare more coherent and understandable written presentations in support of their position on value, whether informal memoranda, PowerPoints, or formal appraisals
- Better prepare for the rigors of cross-examination or informal challenges to their value opinions and other evidence
Concurrent Breakout Sessions
Fee Simple is Hard! Or is it? An Analysis of the Excess Rent Problem
The concept of fee simple ownership of real estate has been with us for hundreds of years. While most appraisers, attorneys, and other practitioners believe that they understand the concept, there has been a renewed focus on the precise meaning of the term, primarily in the property tax arena. The recent discussion within our professions regarding the true nature of various defined property rights has led to wide variations in valuation theory, application, and value conclusions. This session will examine the history of the concept of fee simple, then apply accepted definitions to determine exactly what is (and what is not) fee simple. Following the clear definition of fee simple, the session will examine the impact of excess rent (rent above market rent) to ask the question – is excess rent intangible?

Learning Objectives
After attending the session, the attendee will be able to:
- Identify the essential elements of a fee simple interest
- Explain the definitions of terms that are necessary to define a fee simple interest
- Differentiate a fee simple interest from other interests in real estate
- Recognize the difference between a fee simple interest and a leased fee interest
- Explain the concept of market rent as it applies to real estate valuation
- Separate tangible real estate assets from non-realty assets

Speaker:
Stephen D. Roach, MAI, SRA, AI-GRS
Co-owner
Jones, Roach & Caringella, Inc.
San Diego, CA

Concurrent Breakout Sessions
Making Fixed Asset Reporting Great Again
Fixed assets represent a substantial part of corporate balance sheets for many companies, yet often the proper tools, time, and resources are not dedicated to the ongoing management of fixed assets. The consequences can be significant as fixed assets have an impact on general accounting, federal tax and property taxes. Every company has its own rules and procedures for preserving the information, but who is doing it correctly? Our speakers will provide a real life case study on how they collaborated to accurately update their fixed assets to improve efficiencies internally and obtain federal and property tax savings that are often overlooked.

Learning Objectives
After attending the session, the attendee will be able to:
- Identify the differences between accounting and tax books
- Recognize the need to properly monitor and maintain fixed assets internally
- Discuss best practice examples that have been proven successful
- Determine the potential savings associated with a mass overhaul
- Recognize the potential impact the Trump Tax policy may have on fixed assets.

Speakers:
Anthony Levatino
Director, US Indirect Tax
Saputo Cheese USA, Inc.
Lincolnshire, IL

Donald L. Lippert, Jr., CMI
Managing Director
Grant Thornton LLP
Chicago, IL

Concurrent Breakout Sessions
Tax Appeal Boardroom or Courtroom: Know Your “Judge”
Success is predicated upon diligent preparation at every stage of the assessment review process. This concept is particularly true when the matter reaches the litigation stage. In order to have a successful litigation, the appeal must be handled with the eventual litigation in mind, even if it never reaches that stage.

This session will introduce attendees to litigation preparation, techniques and overall strategies for an effective presentation and will include examples from actual experiences of the attorneys. The discussion will include, among other things, a detailed review of administrative preparation; preparing to meet your burden of proof; the importance of the selection of the appraiser; appraisal and other expert reports; direct and cross examination; conduct of the trial; reading the judge or other fact finder.
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Learning Objectives
After attending the session, the attendee will be able to:

• Identify the numerous steps of pre-litigation preparation that lead to a successful litigation and conclusion
• Differentiate between the various burdens of proof and persuasion at the administrative and trial levels, across several jurisdictions
• Prepare an effective direct and cross examination
• Scrutinize the selection of appropriate appraisal and other expert witnesses

Speakers:
Jay M. Herman, Esq., CRE
Senior Partner
Herman Katz Cangemi & Clyne, LLP
Melville, NY

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, CA

5:30 - 7:00 pm: Reception
Sponsored by Grant Thornton LLP and Law Offices of Nicholas A. Furia PLLC

Tuesday, November 7

7:00 - 8:00 am: Breakfast

8:15 - 9:15 am
Concurrent Breakout Sessions
The Proper Care & Feeding of Intangibles: Capital Layer Evaluations
Capital Layer Evaluations: A new valuation methodology to segregate tangible and intangible values in complex enterprises including hotels, hospitals, nursing homes, refineries, manufacturing, food and beverage operations, vehicle dealerships, and many more – essentially any enterprise that 1) can be valued using capitalization and 2) that includes significant income and value from both tangible and intangible assets. The presentation is based upon the speaker’s article published in the Summer 2016 issue of The Appraisal Journal.

Learning Objectives
After attending the session, the attendee will be able to:

• Stratify and develop the net productivity attributable to land, tangible real property assets, tangible personal property assets, and intangible business assets
• Extract definable and supportable net productivity allocations among the three tangible asset groups (land, real property improvements, and personal property) with the residual net productivity to intangible assets
• Differentiate the iterative property tax impact process in Capital Layer Evaluations from traditional capitalization with or without loading of cap rates
• Discuss the relative insensitivity of Capital Layer Evaluations to varying ‘what if’ assumptions
• Estimate obsolescence using Capital Layer Evaluations

Speaker:
Thomas M. Troll
Property Tax Consultant
National Realty Consultants
Houston, TX
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8:15 - 9:15 am
**Concurrent Breakout Sessions**
**Building a Case Supporting Obsolescence**
In this session, we will discuss how to prepare a case for a board hearing. Specifically, we will discuss advocating for additional depreciation in the form of obsolescence related to personal property. Topics covered in this session will include: identifying an opportunity within an industry, identifying market factors and patterns that support the obsolescence claim, gathering data and related information to support the obsolescence claim, and presenting data in a way that assessors can understand and accept.

**Learning Objectives**
After attending the session, the attendee will be able to:
- Discuss the three types of depreciation with assessors
- Quantify the impact of each approach on property value
- Evaluate jurisdictional guidance on how value should be determined
- Identify if and how the Mass Appraisal Methods may be deficient
- Recognize when events in your industry could/should warrant an obsolescence adjustment

**Speaker:**
Mark Miller  
Senior Manager  
Altus Group  
Sparks, MD

8:15 - 9:15 am
**Concurrent Breakout Sessions**
**Know Your Audience: Maximizing Chances of Success by Getting Your Points Across in a Relatable Way**
As property tax professionals, our goal is to maximize tax savings for our companies and clients through effective advocacy before assessors, review boards, and courts. This advocacy requires a clear understanding of the knowledge and expertise of those making assessment decisions. The presenters will demonstrate that by carefully presenting your arguments in an interesting, understandable, and credible way, you will maximize your chances of success.

**Learning Objectives**
After attending the session, the attendee will be able to:
- Design and tailor presentations to the skill level and understanding of the audience
- Develop interesting and creative ways to capture the audience’s attention

**Speakers:**
Brett A. Harrington, CMI  
President  
International Appraisal Company Inc.  
Upper Saddle River, NJ  
Daniel R. Smith, Esq.  
Principal  
Popp Hutcheson PLLC  
Austin, TX

8:15 - 9:15 am
**Concurrent Breakout Sessions**
**Fair Market Value vs Value in Use (Repeated at 10:45 am)**
This presentation will take a deep dive into how Fair Market Value and Value in Use differ amongst the States. The presenters will address the effects of mass appraisal on these two approaches to value and break down how the courts are treating these valuation models.

**Learning Objectives**
After attending the session, the attendee will be able to:
- Identify key points to focus on during presentations
- Identify and avoid common mistakes in addressing complicated concepts
- Apply effective sales and negotiation techniques to property tax appeals

**Speakers:**
Apollo D. Carey, J.D., LLM in Tax Law  
Property Tax Attorney  
Lewis Rice LLC  
Saint Louis, MO  
Joseph L. Torzewski, MAI  
Managing Director  
Stout  
Houston, TX

9:30 - 10:30 am
**Concurrent Breakout Sessions**
**Understanding Uniformity: Is it the Fourth Approach to Value?**
We are all familiar with the three basic approaches to value: income, sales and cost. However, there is a fourth approach to value, known as uniform and equal appraisal. When
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property owners file an appeal based on uniform and equal appraisal they can successfully argue for values lower than market value. States vary in how they look at the requirement of uniformity. This panel will explore the different versions of uniform and equal appraisal from state to state and provide the property tax professional with guidance on legislative developments for each state. Featuring uniformity arguments in Texas, Ohio, Illinois, Pennsylvania, Wisconsin, Kansas, Indiana, California and Kentucky.

Learning Objectives
After attending the session, the attendee will be able to:
• Recognize the impact and importance of uniformity clauses in state constitutions
• Discuss possible uniform and equal appeals in each state
• State how to successfully argue a uniform and equal appeal and defeat a sales price
• Identify legislative efforts in various states to expand uniform and equal appeals to benefit property owners

Speakers:
J. Kieran Jennings, Esq., CRE
Attorney
Siegel Jennings Co., L.P.A.
Cleveland, OH

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Concurrent Breakout Sessions
A Different Approach to Tangible Property Tax Valuation Strategies
This course demonstrates important factors to be considered in the approach, and strategy, surrounding market valuation appeals for personal property in various states where the statutory definition of FMV references transaction prices between willing buyer and willing seller.

Learning Objectives
After attending the session, the attendee will be able to:
• Determine and apply the different definitions of market value as established by ASA, IAAO, and the local jurisdictions
• Identify the fallback position that the local jurisdictions will utilize in defending their market value
• Formulate the critical steps in preparing for the varying levels of the appeals process
• Examine the need and timing of experts in the appeal process

Speakers:
Teresa L. Sharp, CMI, CPA
Director
Ryan, LLC
Houston, TX
Jack E. West
Principal
Property Valuation & Consulting
Tampa, FL

9:30 - 10:30 am
Concurrent Breakout Sessions
Juicy Cases in Property Taxes: An Update on Current Case Law
This session will provide practitioners and taxpayers with relevant topics that were recently or currently under controversy. Our lively panel discussion of the current cases will inform the audience of the latest decisions and judicial trends that affect property tax.

Learning Objectives
After attending the session, the attendee will be able to:
• Describe real property, business personal property, and exemption programs that were recently cited in property tax cases
• Analyze the controversial “leased fee” vs. “fee simple” arguments and their judicial verdicts
• Critique and examine select “real estate” vs. “business personal property” classification arguments
• Discuss the “equal and uniform” tax issue and the potential impact to taxing jurisdictions
• Apply tips and guidance on the “discovery rules” in property tax cases
• Evaluate the impact of legislative decisions to a company’s rights, opportunities and risks

Speakers:
Ryan J. Gibbs
President/Owner
The Gibbs Firm, LPA
Cincinnati, OH
Todd W. Heinrichs, CMI
Executive Director
Ernst & Young LLP
Seattle, WA
Annette Prehn, CMI
Indirect Tax Manager
Owens-Illinois, Inc.
Perrysburg, OH

9:30 - 10:30 am
Concurrent Breakout Sessions
300 Days In: The Trump Effect on Property Values and Taxes
(Repeated at 10:45 am)
This session will focus on examining the new Administration and impending legislation, including potential changes to trade policy, interest rates, real estate policy and how that may impact commercial and industrial real estate
Tuesday, November 7

markets. Sectors of real estate that are expected to benefit from Administration policies or that may be negatively impacted will be considered, including manufacturing, retail and office.

Learning Objectives
After attending the session, the attendee will be able to:

• Determine economic impact of legislative policy changes and executive orders to date
• Interpret these changes in such a way to advise your companies and clients about property tax savings opportunities
• Discover how the policies will impact your real estate values
• Identify the areas of the economy that will be positively or negatively affected by Administration policies
• Recognize the policies that are in place and the potential for new policies to be passed in the near future

Speakers:
Paul A. Krupinsky, CMI
Senior Director
Cushman & Wakefield, Inc.
Boston, MA
Gregg Manzione, MAI
Partner
Nationwide Consulting Company, Inc.
Glen Rock, NJ
Bruce J. Stavitsky, Esq.
Attorney
Stavitsky & Associates LLC
Fairfield, NJ

10:45 - 11:45 am
Concurrent Breakout Sessions
300 Days In: The Trump Effect on Property Values and Taxes
(Repeated from 9:30 am)

Speakers:
Paul A. Krupinsky, CMI
Senior Director
Cushman & Wakefield, Inc.
Boston, MA
Gregg Manzione, MAI
Partner
Nationwide Consulting Company, Inc.
Glen Rock, NJ
Bruce J. Stavitsky, Esq.
Attorney
Stavitsky & Associates LLC
Fairfield, NJ

Learning Objectives
After attending the session, the attendee will be able to:

• Formulate an action plan to address the circumstances of the audit
• Recognize areas of opportunity within your audit position
• Compare the requests made by auditors against a justifiable level of documentation
• Design appropriate counterarguments by leveraging tax policy and valuation methods

Speakers:
Benjamin M. Castro, CMI
Manager
Grant Thornton LLP
Atlanta, GA
Jonathan Matthew Judd, CPA
Lead Accountant
Chick-Fil-A, Inc.
Atlanta, GA

10:45 - 11:45 am
Concurrent Breakout Sessions
Protect Your Audit Position

Personal property audits are an unfortunate byproduct of the complex tax structure and the unique nature of the assets used in industry. Auditors tend to hold the initial advantage when relaying documentation requests and presenting recommended changes.

10:45 - 11:45 am
Concurrent Breakout Sessions
Creative Settlements
(Repeated at 1:30 pm)

Tax appeals have winners and losers. Settlements are just as complex and in theory can be a win/win. Listen to peers as they discuss settlements, their crafting experiences, and nuances of a successful settlement agreement.

Learning Objectives
After attending the session, the attendee will be able to:

• Explain why a settlement may be a better solution to an appeal
• Recognize the variables associated with settlements
• Identify the authority of the jurisdiction to enter settlements
• Recognize potential limitations with settlements
• Implement written and unwritten promises
• Interpret legal and Illegal settlements
• Demonstrate how to craft the best settlement

Speakers:
Mark R. Davis, Esq.
Partner
O’Keefe Lyons & Hynes, LLC
Chicago, IL
Tuesday, November 7

12:15 - 1:15 pm
Lunch Industry Roundtables
The Property Tax Symposium Roundtables have always been a popular IPT tradition. This year the roundtable will be conducted during the lunch hour, which creates an environment suited to discussion and the exchange of ideas. Join colleagues in your industry in an informal discussion group to discuss experiences and share best practices on the most important current and emerging topics in property tax.

This year the roundtables will include:
- Energy
- Equipment Leasing Industry
- Golf/Recreational
- Healthcare/Senior Living
- High-Tech/Telecommunications
- Hotel
- Industrial (Warehouse, Flex, Light Assembly)
- Manufacturing Plants (Personal and Real)
- Multi-Family
- Office
- Oil & Gas
- Property Tax Technology
- Retail
- Retail - Big Box/Anchor Tenants
- Transportation

Learning Objectives
After attending the session, the attendee will be able to:
- Discuss key and significant issues affecting specific sectors
- Identify workable solutions and how to implement
- Identify new and emerging industry trends

1:30 - 2:30 pm
Concurrent Breakout Sessions
Technological Advancements Effect on Retail and Senior Living

There is no question that technological advancements have impacted the way in which individuals conduct their lives and interact with their environment. Disruptive innovations have resulted in the elimination of entire industries from the supply chain (Blockbuster vs Netflix) to basic engineering overhaul of existing products (Kodak vs GoPro). At the same time, these new technologies have created new industries and business models from the ashes of competitors unable to adapt. Survival in this "new economy" requires all resources to adapt and managers of real estate understand that their resource is not exempt.

The retail sector is one of the sectors most impacted by the technological disruptions observed in the "new economy". This session will examine technologies' specific impact on the retail and senior living real estate sectors with the ultimate goal of helping attendees identify these impacts and specifically communicate their relevance in the context of a specific subject property.

Learning Objectives
After attending the session, the attendee will be able to:
- Identify specific technologies and their corresponding impacts on real estate usage
- Recognize performance trends (or effects) that real estate practitioners have witnessed in recent years to their underlying technologically-related causes
- Explain the difference between utility and experience when analyzing the performance of a retail property
- Illustrate how technological disruptions have impacted a subject property, from obsolescence on a Cost Analysis to attainable rental rates and vacancy projections for existing property stock

Speakers:
Jerry Aucoin, CMI
Senior Manager
Walmart Stores, Inc.
Bentonville, AR

10:45 - 11:45 am
Concurrent Breakout Sessions
Fair Market Value vs Value in Use
(Repeated from 8:15 am)

Speakers:
Apollo D. Carey, J.D., LLM in Tax Law
Property Tax Attorney
Lewis Rice LLC
Saint Louis, MO

Joseph L. Torzewski, MAI
Managing Director
Stout
Houston, TX

11:45 - 12:15 pm
Lunch Sponsored by: Archer & Greiner, P.C.
1:30 - 2:30 pm **Concurrent Breakout Sessions**

**Managing the Corporate Property Tax Department**

Dealing with property taxes for a company can seem like an overwhelming assignment, but with the proper technique, that mountain of work can be turned into a much smaller pile of manageable tasks. The panel of experts will discuss various ways to manage the property tax function in-house with minimal staff, using an organized plan, and all with off-the-shelf common software tools.

**Learning Objectives**

After attending the session, the attendee will be able to:

- Create a management process for his/her own company
- Plan to maximize the effectiveness of his/her available software solutions
- Mitigate process challenges associated with the property tax function
- Use and leverage personnel to achieve his/her strategic goals

**Speakers:**

Nicholas Carter, MAI, MRICS  
Senior Manager  
Altus Group  
Southlake, TX

Terry L. Accordion, CPA  
Project Manager, Property Tax  
Micron Technology, Inc.  
Boise, ID

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

1:30 - 2:30 pm **Concurrent Breakout Sessions**

**Creative Settlements**  
(Repeated from 10:45 am)

**Speakers:**

Mark R. Davis, Esq.  
Partner  
O’Keefe Lyons & Hynes, LLC  
Chicago, IL

Michael D. Larson, CMI, ASA  
Vice President  
Simon Property Group  
Indianapolis, IN

Norman J. Quinn, III, CMI, CRE, FRICS  
President  
Equity Property Tax Group  
Chicago, IL

2:45 - 3:45 pm **Concurrent Breakout Sessions**

**Real Property Roundtable**

The Real Property Roundtable delivers an engaging mix of discussion, debate and the free exchange of ideas on the most important issues facing real property tax professionals. If you decide to attend this session, come prepared to participate! During the session, the experts on the roundtable will have an open exchange with each other and the audience members in an effort to identify motivations and resolutions for the topics that are top of mind for those in the industry. Attendees will have the opportunity to share their stories and learn best practices.

**Learning Objectives**

After attending the session, the attendee will be able to:

- Identify workable solutions and how to implement them
- Discuss key industry issues and strategies for resolving them

**Facilitators:**

Cris K. O’Neill, Esq.  
Attorney  
Greenberg Traurig, LLP  
Irvine, CA

Todd W. Sleggs, Esq.  
Attorney At Law  
Sleggs, Danzinger & Gill Co. LPA  
Cleveland, OH

Michael McElveen, MAI, CCIM, CRE  
Urban Economics, Inc.  
Tampa, FL

**Learning Objective**

After attending the session, the attendee will be able to:

- Identify and discuss current challenges to fee simple and value-in-exchange appraisals in the context of property tax assessments

**Facilitators:**

Michael McElveen, MAI, CCIM, CRE  
Urban Economics, Inc.  
Tampa, FL
Tuesday, November 7

Facilitators:
Gerard N. Amoroso, Jr.
Director, Business Personal Property
Popp Hutcheson PLLC
Austin, TX

Dan Carroll, CMI
Manager - SALT - Property Tax and Incentives
Grant Thornton LLP
Schaumburg, IL

Kevin M. Clyne, Esq.
Partner
Herman Katz Cangemi & Clyne, LLP
Melville, NY

Francis W. O'Malley, Esq.
Partner
Worsek & Vihon, LLP
Chicago, IL

Adam B. Richmond, Esq.
Member
Preferred Tax Services
Atlanta, GA

2:45 - 3:45 pm
Concurrent Breakout Sessions
Personal Property Roundtable
The world of personal property tax is complex and ever evolving. Join a team of industry experts as they weigh in on the issues and topics most important to professionals in this field. The session will be conducted in a roundtable format, allowing the audience to listen in on the discussion and debate of these industry leaders and inviting them to participate in the discussion, exchanging ideas and sharing best practices. Attendees who select this session should come prepared to participate!

Learning Objectives
After attending the session, the attendee will be able to:
• Identify workable solutions and how to implement them
• Discuss key industry issues and strategies for resolving them

Facilitators:
Georgianna Coursume, CMI
Property Tax Manager
US Foods, Inc.
Tempe, AZ

Cheryl A. Filippou, CPA
Senior Tax Manager
Nestle USA, Inc.
Solon, OH

JoAnn F. Pierson
Director, Compliance Processing
Ryan, LLC
Scottsdale, AZ

Michael D. Powell, CMI
Director
PricewaterhouseCoopers LLP
Fort Myers, FL

2:45 - 3:45 pm
Concurrent Breakout Sessions
Abatements vs Incentive Awards – Why the Differences Matter in Driving an Award
When it comes to incentive-driven projects, which path taken matters. Credits or abatements? Rebates or subsidies? Cash is king, or not? The presenters will present the key issues and trends, demonstrate which tool is right for which project and will engage in a frank dialogue to highlight best practices, opportunities and pitfalls.

Learning Objectives
After attending the session, the attendee will be able to:
• Identify and understand key differences among incentive programs
• Recognize the legal principles at work and the consequences of one path vs. another
• Distinguish the key business and legal consequences of the various incentive awards/programs and how to capitalize on same
• Provide best practices for avoiding missteps and potentially economically damaging issues

Speakers:
Mark F. Sommer, Esq.
Attorney
Frost Brown Todd LLC
Louisville, KY

Scott J. Ziance, Esq.
Partner
Vorys, Sater, Seymour and Pease LLP
Columbus, OH

2:45-4:00 pm
Concurrent Breakout Session
Advanced Property Tax Forum Part II: Fee Simple Appraisal and Value-In-Exchange
The Advanced Property Tax Forum is designed for property tax professionals with 15 years or more of property tax experience to openly discuss, debate and help build consensus around important changes of the day. In part two of this forum, we will work together to formulate a cohesive response to fee simple appraisal and value-in-exchange challenges in the property tax arena. We will discuss how we can, as a group of leading property tax professionals, band together to combat attempts to redefine basic appraisal principals in property tax assessments. Attendance is limited (advance registration required).

Learning Objective
After attending the session, the attendee will be able to:
• Recognize and address challenges to fee simple and value-in-exchange appraisals in the context of property tax assessment appeals
November 5-8, 2017
Indian Wells, CA
Property Tax Symposium

Tuesday, November 7

Facilitators:
Michael McElveen, MAI, CCIM, CRE
Urban Economics, Inc.
Tampa, FL
Cris K. O’Neill, Esq.
Attorney
Greenberg Traurig, LLP
Irvine, CA
Todd W. Sleggs, Esq.
Attorney
Sleggs, Danzinger & Gill Co. LPA
Cleveland, OH

5:30 - 7:00 pm: Reception
Sponsored by evcValuation LLC and Sikich LLP

Wednesday, November 8

7:00 - 8:00 am: Breakfast
Sponsored by Blackwell & Duncan, PLLC

8:00 - 9:00 am
General Session
The Property Tax Industry: The More Things Change, the More They Stay the Same
The property tax industry is constantly evolving due to technology, political pressures, and adaptations of new procedures. However, the ultimate goal of getting to a fair and equitable value and serving our clients remains steadfast and true. Because of this ongoing evolution, a discussion of how the industry has changed over the past 25 years from the perspective of the assessor, the consultant, the appraiser, the corporation and the attorney will help us advocate better for our clients. Issues and ideals that have remained unchanged over the years have their own evolution, but may be minor in comparison. It is helpful to look at a historical perspective of the property tax industry to help guide us in embracing any future changes.

Learning Objectives
After attending the session, the attendee will be able to:
• Identify the historical changes in the property tax industry from a number of different perspectives

• Discuss with peers the changes and challenges within our industry
• Recognize our roles in advocating for our clients from the points of view from our partners as well as our adversaries

Speakers:
Kellianne M. Nagy, CMI, CAE
President
KMN Enterprises LLC
Charlotte, NC
John O’Neil
Senior Consultant
Marvin F. Poer and Company
Oak Brook, IL
Joseph M. Ryan, MAI
President
LaSalle Appraisal Group
Chicago, IL
Richard D. Worsek, Esq.
Partner
Worsek & Vihon, LLP
Chicago, IL

9:15 - 10:15 am
General Session
Property Tax Technology: Updates and Trends
Disruption is coming! Technology advances continue to evolve and accelerate. They will affect you, your business partners, and jurisdictions you work with. Four technology leaders will discuss where technology is today
Wednesday, November 8

and trends taking place in our industry. Integrating systems to improve efficiencies, predictive analytics, and mobile innovations are some of the items you hear in the news every day. How will they affect our industry and your day-to-day operations?

Learning Objectives
After attending the session, the attendee will be able to:

• Evaluate and combine technology solutions to create efficiencies
• Identify and cultivate data sources to predict outcomes and improve decisions
• Apply mobile technologies to improve efficiency and accuracy
• Collaborate more closely and efficiently with taxing jurisdictions through technology

Speakers:
Jeffrey D. Krzeminski, CMI
Vice President, Product Management
Thomson Reuters
Deer Park, IL

Michael J. Mulinix
Director, Client Relations
Tax Compliance, Inc.
San Diego, CA

10:30 - 11:30 am
General Session
Ethics in the 21st Century: Successfully Managing a Multi-State, Multi-Client Practice in a Highly Regulated Profession
Professional regulation is primarily state based, with each jurisdiction having its own requirements. The practice of law and consulting, however, are increasingly multi-state, multi-client affairs. This program will focus on a review of common ethical mistakes made by practitioners, and will provide guidance to the practitioner in navigating some of today’s thorniest ethics issues, including: how a lawyer may conduct business in a state where the attorney is not licensed to practice law; how to identify, disclose and address conflicts of interests between clients and in multiple client representations; and how to manage difficult client situations which implicate professional duties and withdrawal from employment. Participants in this session will learn how to spot and analyze these complex issues, as well as how to respond in a professional and appropriate manner.

Learning Objectives
After attending the session, the attendee will be able to:

• Identify and avoid potential unauthorized practice of law issues
• Recognize and address positional conflicts between clients
• Implement helpful methodology for identifying and disclosing conflicts of interest
• Recognize situations where rules governing business transactions with clients are triggered
• Recall the rules and common risks associated with business transactions with clients, including how to handle the receipt sweat equity in payment for legal services
• Identify and address the difficult client, including recognizing the warning signs of a deteriorating client relationship
• Develop a safe, professional and ethical strategy for successfully withdrawing from an unsatisfactory client relationship

Speaker:
James I. Ham, Esq.
Partner
Pansky Markle Ham LLP
South Pasadena, CA

11:30 am
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Grant Thornton LLP

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Nestle USA, Inc.

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Jeffrey D. Gordon, Esq.  
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National Association of Property Tax Attorneys

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Registration

Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Symposium. The registration fee provides for the usual Symposium expenses and also includes three breakfasts, two lunches, three receptions, and refreshment breaks, and Symposium materials. All spouses/social guests are charged additional fees. Admission to all social functions and sessions is by display of badge including spouse and social guests (tickets when applicable).

Registration packets may be picked up at the IPT Registration Desk in the hotel between 4:00 pm and 7:30 pm on Sunday, November 5, 2017.

Registations must be completed in advance of the Symposium through the IPT Office. There are 3 ways to register:

• Online: [www.ipt.org](http://www.ipt.org) by signing into your IPT account (Preferred Method) -or-
• Complete a [registration form](http://www.ipt.org) and email to tmiller@ipt.org (Email/Faxed registrations may not be secure and it is recommended to register online) -or-
• Mail to: Institute for Professionals in Taxation®, 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328

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This program is designed for IPT Members and individuals who are eligible to join IPT. Individuals who represent government agencies are not eligible for IPT membership and cannot register for IPT programs. Registrations received after October 27, 2017, may not appear in the printed registration list.

Cancellation Fee/Refunds

Refunds, subject to a $100 cancellation fee, will be made upon written notification of cancellation, which must be received by October 27, 2017, 5:00 pm EDT. No refunds will be given after October 27, 2017.

Should you have any questions, please call 404-240-2300 or email the Registrar, Toby Miller, at tmiller@ipt.org.

Credit Cards/Checks

The Institute accepts the following credit cards: American Express, MasterCard and Visa. All fees must be in U.S. funds. Please follow the instructions carefully on the IPT Registration Form if paying by credit card. Be sure to note, where
General Information

indicated, the correct and complete billing address for the credit card if it differs from your registration address. Please make checks payable to: Institute for Professionals in Taxation®.

New members and 1st time attendees are encouraged to attend the IPT Member Welcome Session on Sunday from 5:00 to 5:30 PM. The IPT President and Symposium Chair will give a brief overview of IPT and introduce you to senior IPT members in attendance. There will be opportunity for casual one-on-one interaction with senior members to ask them questions about their IPT experiences, the agenda of the Property Tax program or, if you are interested, volunteer opportunities within IPT. We encourage member interaction at this session and throughout the Symposium program - IPT is your organization.

Hotel Information and Reservations

The Institute’s Property Tax Symposium is being held at the Renaissance Indian Wells Resort.

A dedicated booking website has been created for your convenience at: https://aws.passkey.com/go/IPTproptaxsym2017

You may also reserve your accommodations by calling the hotel’s dedicated group reservation phone number at (800) 446-9875 and referencing the group name, IPT.

Room reservations should be made as soon as possible with any later changes, date adjustments, or cancellations being made through the hotels reservations department at (800) 446-9875. In order to ensure receiving the special group rate of $199 for single or double bed accommodations (plus $10 daily resort fee, applicable taxes and fees), be certain to identify yourself as being affiliated with IPT. The daily resort fee includes self-parking, high speed internet in guest room, two bottled waters daily, 24 hour fitness center & classes, resort bicycles, golf bag storage. In order to guarantee a reservation, the reservation must be accompanied by either a one-night room deposit or guaranteed with a major credit card. Reservations requested after the room block is filled or beyond the cut-off date of October 12, 2017, whichever comes first, are subject to hotel availability. Rooms may still be available after the room block has filled or beyond the cut-off date, but not necessarily at the group rate. Individual attendees will be charged for one night’s room and tax, if they cancel within 24 hours of arrival. Check-in time is 4:00 pm and check-out time is 11:00 am.

Location/Ground Transportation

The Renaissance Indian Wells Resort is located at 44400 Indian Wells Lane, Indian Wells, California 92210. The hotel’s telephone number is (760) 773-4444. It is approximately 15.5 miles from the Palm Springs International Airport. The estimated taxi fare is $55 (one way). For those arriving at Ontario International Airport, which is approximately 86.5 miles away, the estimated taxi fare is $200 (one way). Shuttle Me Five Star is available for $160 (one way) and reservations are required. Other travel options may be preferable - this is provided from information off the hotel’s website.

Self-parking is available on site at the hotel for $12 a day and Valet parking is $28 a day. The overnight self-parking fee is included in the daily resort fee for guests of the hotel.

Continuing Education Credits

Approximately Eighteen (18) CPE credits (including 2.4 IPT Ethics credit hours) are available for full program attendance. Each attendee will be able to request a copy of his or her scanned attendance (Certificate of Attendance) through the IPT website on the “My Participation” tab approximately two weeks after the end of the Symposium.

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. Concerns regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour.
General Information

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, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to those arriving 15 minutes after the start of the session or for un-scanned badges.

All current CMIs and CCIPs registered for the Symposium will have a special color-coded badge to signify the CMI and CCIP designation. CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance.

IPT also files for Continuing Legal Education in the program's host state, so has filed for CLE in the State of California.

Many other CLE states and accrediting organizations have reciprocal agreements with other states. It is the responsibility of the attendee to file with any other organization/agency. Any fee imposed by an individual state based on an individual's credit hours is the responsibility of the individual.

Prerequisites: Minimum 3 years of professional experience recommended
Program Level: Intermediate/Advanced
Recommended Field of Study: Taxes & Regulatory Ethics
Instructional Method: Group Live
Advance Preparation Required: None

Symposium Materials
Approximately one week prior to the program, speaker presentation materials will be available online for access by program attendees. Click the Sign-in button in the upper right-hand corner of the home page and log in with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name in the upper right-hand corner. Then click on the “My Participation” tab on the following page where you will see meetings for which you are currently registered. Find the 2017 Property Tax Symposium and go to the “Click Here” link on the right under Program Info to view and print available papers.

Dress
For the Symposium, dress is typically business casual, with a reminder; meeting room temperatures and personal comfort ranges vary widely. Since meeting rooms always seem cool, please bring a sweater or jacket.

Consent to Use of Photographic Images
Photos will be taken at this event. These may be published in IPT publications, multimedia presentations, website, LinkedIn and Facebook pages, and other IPT related social media sites. Registration and attendance at, or participation in, IPT meetings or other activities constitutes agreement by the registrant/speaker/attendee to IPT’s use and distribution of the registrant’s, speaker’s, or attendee’s image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities. Tape recording of sessions is strictly prohibited.

CMI Designation
The Institute for Professionals in Taxation®’s designation, Certified Member of the Institute (CMI), is available to anyone who meets specific educational requirements, has five or more years of property tax experience, and is an active member of the Institute in good standing. Successful completion of both the written and oral CMI examinations is required.

The educational requirements to achieve the CMI Property Tax professional designation include attendance and successful completion of the Personal Property Tax School and the Real Property Tax School. Successful completion or challenge of the Property Tax School is a prerequisite for both the Personal Property Tax School and Real Property Tax School. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: www.ipt.org. Full attendance at the Property Tax Symposium will count for 5 points towards the 25 educational point requirement.
Institute Policies
The Institute has a long-standing policy which prohibits any planned hospitality suites or entertaining by individual members for business solicitation purposes. All social events are scheduled by the Institute, and each member’s participation in these activities is most appreciated. Members attending the Symposium should make every effort to attend each social and business function, thereby supporting the organization. The Institute has a policy prohibiting non-IPT literature and distribution of gifts (except in the event sponsorship locations) and the solicitation of business during the Symposium. Use of IPT registration lists (any school, symposium, seminar or conference registration list, or the Membership Directory) for business solicitation is strictly prohibited.

The Institute is a nonprofit organization that promotes professional certification, education, ethical practices, and discussion of issues of mutual concern with other tax professionals. IPT does, however, prohibit the solicitation of business at Institute functions. Because this is difficult to define, it is requested that, if you feel that you are being solicited, you please advise the person soliciting you that his or her solicitation is unwanted. If the behavior persists, please notify the IPT staff immediately so the matter can be directly addressed. Attendees must comply fully with these official policy positions of the IPT Board of Governors.

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