2018 Property Tax Symposium
At-A-Glance

**Sunday - November 4, 2018**
- 4:00-7:30pm: Registration
- 4:30-5:00pm: CMI Orientation
- 5:00-5:30pm: New Member/First-time Attendee Welcome & Reception
  - Sponsored by Ernst & Young LLP
- 5:30-7:00pm: Welcome to Orlando/Networking Social Hour

**Monday - November 5, 2018**
- 7:30-8:30am: Continental Breakfast - Sponsored by Stout
- 7:30am-4:00pm: Registration
- 8:30-9:00am: Opening of Symposium
- 9:00-10:30am: Keynote Address by Jim Hornickel, CEO and Senior Facilitator of Bold New Directions
- 10:45am-Noon: General Session - Challenges to Market Value and Fee Simple
- Noon-1:00pm: Lunch - Sponsored by Altus Group

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**Tuesday - November 6, 2018**

**Concurrent Breakout Session (Select 1 of 4)**

**Tuesday**
- 8:15-9:15am: Legislative Update - Changes Poised to Shift the Tax Burden to Retail, Commercial and Manufacturing Properties in Eastern States
- 8:15-9:15am: Navigating the Reform Storm: Understanding the Benefits and Unintended Consequences of Tax Reform on Tangible Assets (Repeated at 9:30 am)
- 8:15-9:15am: Property Tax Incentives, What Did I Get Myself Into? (Repeated at 10:45 am)
- 8:15-9:15am: Creating a Competitive Advantage with Purpose – Leading a Multi-Generational Team to Achieve Sustainable Results (Repeated at 9:30 am)

**Concurrent Breakout Session (Select 1 of 4)**

**Tuesday**
- 9:30-10:30am: Legislative Update - The California Property Tax Rollercoaster – Get in, Sit down, and Pay up
- 9:30-10:30am: The “Dark Store” Effect on Personal Property
- 9:30-10:30am: Creating a Competitive Advantage with Purpose – Leading a Multi-Generational Team to Achieve Sustainable Results (Repeated from 8:15 am)
- 9:30-10:30am: Navigating the Reform Storm: Understanding the Benefits and Unintended Consequences of Tax Reform on Tangible Assets (Repeated from 8:15 am)

**Concurrent Breakout Session (Select 1 of 4)**

**Tuesday**
- 10:45am-11:45am: Value Implications of Changes in Healthcare Delivery
- 10:45am-11:45am: Reimagining Large Retail Space: Alternative Uses and Rightsizing (Repeated at 2:45 pm)
- 10:45am-11:45am: Women Navigating in a Male Dominated Field (a/k/a Dancing Backwards in High Heels!)
- 10:45am-11:45am: Property Tax Incentives, What Did I Get Myself Into? (Repeated from 8:15 am)

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**Concurrent Breakout Session (Select 1 of 4)**

**Tuesday**
- 1:30-2:30pm: Personal Property Roundtable
- 1:30-2:30pm: Taxing Authorities on the Attack – Defending “Reverse” Appeals and Increase Claims
- 1:30-2:30pm: Advanced Property Tax Forum - Part I
  - Attendance is limited; 15+ years of property tax experience
- 1:30-2:30pm: Cleaning Up! Reducing the Value of Contaminated and Stigmatized Property

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**Industry Roundtables**

**Tuesday**
- 12:15-1:15pm: Energy
- 12:15-1:15pm: Equipment Leasing
- 12:15-1:15pm: Oil & Gas
- 12:15-1:15pm: Property Tax Technology
- 12:15-1:15pm: Retail
- 12:15-1:15pm: Retail - Big Box/Anchor Tenants
- 12:15-1:15pm: Transportation

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**Concurrent Breakout Session (Select 1 of 4)**

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

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**Notes:**
- Each concurrent breakout session offers a different topic to select from. Attendees are encouraged to choose one that best aligns with their professional interests.
- Lunch is sponsored by different companies throughout the symposium.
- Industry roundtables offer insights into various sectors, providing a platform for networking and engaging with professionals in specific industries.
Tuesday, November 6, 2018

2:30-2:45 pm  Concurrent Breakout Session  (Select 1 of 4)

**Tuesday 2:45-3:45pm**
- Real Property Roundtable
- Steel Wool or Soft Soap? The Down and Dirty on Fixed-Asset Scrubs
- Reimagining Large Retail Space: Alternative Uses and Rightsizing (Repeated from 10:45 am)

**Tuesday 2:45-4:00pm**
- Advanced Property Tax Forum - Part II
  (Attendance is limited; 15+ years of property tax experience)

5:30-7:00pm  Reception - Sponsored by evcValuation LLC and McCarter & English, LLP

Wednesday - November 7, 2018

7:00-8:00am  Continental Breakfast

8:00-9:00am  General Session - Winning the Big Box Case at Trial: Strategy & Method

9:15-10:15am  General Session - To Appraise or Not to Appraise: That is the Question… and Maybe the Law

10:30-11:30am  General Session - Ethical Dilemmas in the Tax World

11:30am  Adjourn

**Speakers:**
- CMI Committee Representatives

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

9:00 - 10:30 am  
**Keynote Session**  
Negotiating for Success – Creating a Collaborative Approach for Win-Win Results  
*Keynote Address by:  
Jim Hornnickel  
CEO Bold New Directions and Senior Facilitator*

Jim Hornnickel is a writer, speaker and negotiations expert. As a training facilitator, Jim has worked with thousands of professionals in the US, Europe, and Asia over the past decade. His resume includes hundreds of Fortune 500 clients where he has delivered training on negotiations, communications, management and leadership skills.

Jim holds a BA in Management and has studied non-fiction writing at the master’s level at Vermont College. He is an avid writer of learning materials. His passion for negotiations has extended to the writing of a "Negotiating Success”™ textbook as well as the recently published book "Managing from the Inside Out."

This keynote session will offer attendees a renewed focus on negotiating better outcomes for their companies and clients. The speaker will focus upon the negotiating attitude, the negotiating process, ranges and alternatives which facilitate meaningful dialogue in any negotiating situation. Drawing upon BND’s unique 5 Phase Process to Negotiating Success, he will provide a clear appreciation for components often overlooked in most negotiations. He will address everything from insightful preparation, to communication, to emotional intelligence, to the overall synthesis required to develop and maintain meaningful commercial relationships.

**Learning Objectives**  
After attending the session, the participant will be able to:
- Identify four behavioral types to better notice how to bridge the gap between you and them
- Practice the Platinum Rule in adjusting for varied communication preferences in the negotiation process
- Identify and utilize five negotiation phases
- Identify and utilize three key strategies to conduct win-win interactions while negotiating

10:45 am - Noon  
**General Session**  
Challenges to Market Value and Fee Simple  
Learn about the new proposed changes in definitions impacting fee simple and leased fee being proposed by the IAAO.

**Learning Objectives**  
After attending the session, the participant will be able to:
- Determine how the proposed definition changes will impact future property tax valuations
- Compare the position papers of IPT, APTC, and other professionals
- Discuss the Appraisal Institute’s potential adoption of requested changes
- Explain what it means to tax professionals and other users of appraisal reports, if adopted

**Speakers:**  
Mark S. Hutcheson, CMI, Esq., CRE  
Partner  
Popp Hutcheson PLLC  
Austin, TX  
David C. Lennhoff, MAI, CRE, FRICS,
Monday, November 5

AI-GRS
Senior Director
Altus Group
Tysons, VA

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

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

Noon - 1:00 pm: Lunch
Sponsored by Altus Group

1:15 - 2:15 pm
Concurrent Breakout Session
The Impact of Real vs. Personal Property - How It Can Be Used to Maximize Tax Savings
(Repeated at 3:45 pm)

Property tax professionals who can distinguish between real property and personal property can maximize tax savings for their respective companies and clients. Indeed, it is an often overlooked distinction that can have significant consequences on tax savings. This session will examine the distinction between real property and personal property and how to make that distinction.

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

• Identify when and explain why the distinction between real and personal property may matter in the property tax context
• Discuss the standard three-part “test” for making the distinction and apply the test using real world examples
• Recall tips on how best to present and prove your position

Speakers:
Len Devaney, ASA, MRICS
Managing Director
Stout
Chicago, IL

Ryan Werkheiser, MAI, LEED AP
Vice President
Duff & Phelps LLC
Milwaukee, WI

Daniel P. Zazzali, Esq.
Attorney At Law
McCarter & English, LLP
Newark, NJ

1:15 - 2:15 pm
Concurrent Breakout Session
The Retail Pendulum: eCommerce and Industrial Property
(Repeated at 2:30 pm)

Over the past 30 years, eCommerce has facilitated significant changes in the consumer shopping experience and the delivery of merchandise. During this period, we have gone from the last Sears mail order catalog in 1993 with its week-plus processing and delivery expectations, to online ordering from a variety of competing retailers offering overnight order fulfillment. This interactive session will discuss these changes, their effect on industrial real estate and personal property, and the technology that makes it happen.

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

• Differentiate between current and traditional retail trends
• Assess how retail trends affect industrial real estate and personal property
• Explain the integration of eCommerce technology within industrial properties
• Discuss emerging industrial real estate trends as a result of rapid eCommerce growth

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

Lou Newman, MRICS
Senior Vice President Valuation & Advisory
JLL
Phoenix, AZ

1:15 - 2:15 pm
Concurrent Breakout Session
Avoiding Transfer Tax Traps in Transactions and Restructuring

Transactions can be fast-paced with legal and federal tax consequences driving decisions. Often times, state tax consequences are overlooked; however, there are state tax considerations, such as the real estate transfer tax, that may have a material impact on the transaction cost analysis. This session will examine ways that state and local tax considerations may impact a transaction. Topics covered will include: the benefits and possibilities for reviewing transfer tax exposure,
real estate transfer tax consequences for assets sales effectuated by a deed recordation, entity transactions or internal reorganizations and the applicability of transfer tax exemptions.

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

- Identify transfer tax considerations related to a transaction
- Recognize the difference between a real estate transfer tax and a controlling interest transfer tax
- Identify “problem” states for transfer tax purposes
- Determine filing considerations for transfer tax purposes
- Discuss available transfer tax exemptions and the potential for filing issues from a practical standpoint
- Explain basic property tax and income tax considerations that may also need to be addressed as part of transactions

**Speakers:**
- **Thomas A. Cotter**
  Assistant Vice-President, Tax Planning
  Welltower
  Toledo, OH
- **Laurie L. McGee Kowalski, CPA**

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**Monday, November 5**

1:15 - 2:15 pm
**Concurrent Breakout Session**
Demystifying Property Tax Automation and Technology
(Repeated at 2:30 pm)
Big Data, Blockchain, Data mining, and Robotic Process Automation: What do all of these mean? This session will clarify the buzz words and explain how they work. The speakers will also discuss the benefits and common concerns for each, including actual applications.

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

- Explain what is Robotics Process Automation (RPA) and the benefits of it for a property tax professional
- Determine how to begin implementing RPA to your property tax function and how a bot works to automate repetitive tasks in current processes
- Justify technology solutions to effectively manage data for increased efficiency of outdated procedures
- Explain several options currently available to analyze large sets of data
- Establish a high-level understanding of blockchain, the benefits, and common concerns in the industry

**Speakers:**
- **Dennis Conley**
  Partner
  Information Services Group
  Stamford, CT
- **Timothy Dinh**
  Director & Principal
  AEC Property Tax Inc.
  Toronto, ON
- **Susan M. Moreland, CMI**
  Senior Manager, Property Taxes
  Ernst & Young LLP
  Atlanta, GA

2:30 - 3:30 pm
**Concurrent Breakout Session**
Equal and Uniform Appraisal – The Fourth Approach to Value in Texas
How does Texas do it? In this session, a Texas attorney and a Texas appraiser will discuss how this approach to value came about, the actual mechanics of the approach, and when it is appropriate to use the approach. Hear about real Texas cases using the equal and uniform appraisal methodology on different property types.

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

- Discuss the basis for the unique equal and uniform methodology utilized in Texas
- Recognize important similarities and differences of Sales Comparison Approach within equal and uniform appraisal

**Speakers:**
- **Dennis Conley**
  Partner
  Information Services Group
  Stamford, CT
Monday, November 5

- Evaluate whether an equal and uniform opportunity may exist to reduce property taxes
- Assess the outcomes of real situations of equal and uniform appraisal

Speakers:
Melinda D. Blackwell, Esq.
Director of Litigation
Blackwell & Duncan, PLLC
Plano, TX

Charles G. Dannis, MAI, SRA
Senior Managing Director
National Valuation Consultants, Inc.
Dallas, TX

2:30 - 3:30 pm
Concurrent Breakout Session
Hotel Valuation – Do I Smell a Rat? No, Just a Mouse!
Hotel valuation formulas appear to be simple and straightforward. But is the calculation truly showing the correct valuation for a hotel? Intangible values embedded in hotel properties have constantly plagued property owners as they try to get a proper assessment from taxing authorities. Nowhere is this demonstrated more clearly than on the Disney hospitality properties in the Orlando area. Numerous cases have worked their way through the courts on the proper treatment of hotel intangible values which present a number of challenging considerations in achieving the right assessed value on a hospitality property. The speakers will focus on the methods used to value hotel properties and give special consideration to the hurdles one must overcome in dealing with the separation of business value from property value. A discussion will also be held regarding the current positive result Disney received in circuit court.

Learning Objectives
After attending the session, the participant will be able to:
- Discuss the three approaches to valuation, and which is most applicable to hotels
- Develop an understanding as to the benefits and detriments of an income valuation methodology for determining assessed values
- Explain the process of allocating the value of a going concern for a hotel between real estate, FF&E, and business value/intangibles
- Interpret the definition of intangible value for property tax purposes
- Evaluate the recent court decision - Walt Disney Parks and Resorts US, Inc vs. Rick Singh, as Property Appraiser, etc. Orange County Case No.: 2016-CA-005297-O (Yacht and Beach Club)
- Identify secondary measures useful in extracting intangibles

Speakers:
Robert K. Danzinger, Esq.
Co-President
Sleggs, Danzinger & Gill Co. LPA
Cleveland, OH

Joy S. Garas, CMI
Property Tax Manager
The Walt Disney Company
Celebration, FL

David Sangree, MAI, CPA, ISHC
President
Hotel & Leisure Advisors
Cleveland, OH

3:45 - 4:45 pm
Concurrent Breakout Session
Presenting Complex Legal Concepts to a Lay Tribunal
In many states, the first step in prosecuting a property tax appeal is an administrative hearing. Oftentimes, these administrative hearings are before “lay” tribunals that do not have a strong grasp of the legal authority governing the case. In this session, the speakers will discuss the best methods to present complex legal arguments at the administrative stage of an appeal. The session will focus on how to make the legal issues easily digestible for the lay decision makers while still making a full and complete record.

Learning Objectives
After attending the session, the participant will be able to:
- Demonstrate complex legal arguments to lay tribunals
- Determine the best way to present legal issues in a property tax appeal

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

Lou Newman, MRICS
Senior Vice President Valuation & Advisory
JLL
Phoenix, AZ
Monday, November 5

- Defend their position in front of an administrative tribunal

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

Frank E. Ferruggia, Esq.
Partner/Attorney
McCarter & English, LLP
Newark, NJ

3:45 - 4:45 pm
Concurrent Breakout Session
Beyond the Balance Sheet: The Story of Inventory

The means and systems that track, measure, and calculate inventory have changed significantly over the past decade, while state and local methods for taxing inventory have remained static. As tax professionals, we want to ensure that the valuation reflects the true value of the inventory, but how do we do this in the current environment? It starts by looking beyond the balance sheet and asking questions. How do you measure shrinkage and co-op agreements? What about seasonal obsolescence? How do we adjust for inter-company markups and/or markdowns? How much of your inventory is truly in-transit? And if it is in-transit, where is it? Who in my organization can help me with these questions? The goal of this session is to trigger thought processes and new practice procedures as it relates to inventory cost and valuation.

Learning Objectives
After attending the session, the participant will be able to:
- Identify specific components of inventory beyond Raw Materials, WIP and Finished Goods
- Determine which individuals internally are key to assisting as you develop your market value
- Recognize how some states view inventory and their typical approach to market value
- Assess the needs of the jurisdiction in order to achieve your target value

Speakers:
Randy L. Ellison
Managing Director
Cambridge Tax Services
Atlanta, GA

Jason Hoot
Tax Director
PricewaterhouseCoopers LLP
Atlanta, GA

Monday, November 5

3:45 - 4:45 pm
Concurrent Breakout Session
FACE IT: Engage to Retain
Raise your hand if you dreamed about property tax as a teenager. Right. Look around your office, your professional organizations, your network, your service providers - any gray heads out there, or do you have a flock of fresh faces at your door, begging to learn state and local tax? Yeah, thought not. This session focuses on younger professionals and provides strategies and best practices for recruiting, hiring, training and - most importantly - keeping this next generation engaged in property tax, valuation, and the broader state and local tax field.

Learning Objectives
After attending the session, the participant will be able to:
- Explore the industry barriers to entry that inhibit recruitment and retention
- Identify key engagement drivers for target demographic
- Develop a tool (FACE IT) to apply to hiring and training efforts

Speakers:
Amanda Freedman
Tax Analyst
Owens-Illinois, Inc.
Tuesday, November 6

7:00 - 8:00 am
Continental Breakfast
Sponsored by: Pivotal Tax Solutions LLC

8:15 - 9:15 am
Concurrent Breakout Session
Legislative Update - Changes Poised to Shift the Tax Burden to Retail, Commercial and Manufacturing Properties in Eastern States
Recent proposals by activist assessors threaten to change the way commercial, industrial, retail, and manufacturing properties are valued for tax purposes, resulting in higher taxes on these properties. In addition to receiving a briefing on initiatives by governmental authorities to increase the retail, commercial and manufacturing tax base in eastern states, Attendees will also be exposed to the propaganda used by proponents of these major legislative changes and learn ways to change the narrative for legislators, administrative bodies and courts. Dark store legislation will be a major focus of this presentation.

Learning Objectives
After attending the session, the participant will be able to:
• Combat the arguments made by proponents of new legislative proposals that threaten to put more of a burden on commercial and industrial properties
• Apply the arguments against dark store theory to effectively dispute assessments
• Make accurate projections of taxes using new valuation legislation

Speakers:
Don M. Millis, Esq.
Attorney
Reinhart Boerner Van Deuren S.C.
Madison, WI

Mark V. Volpe, Esq.
Associate
Worsek & Vihon, LLP
Chicago, IL

8:15 - 9:15 am
Concurrent Breakout Session
Navigating the Reform Storm: Understanding the Benefits and Unintended Consequences of Tax Reform on Tangible Assets
(Repeated at 9:30 am)
The Tax Cuts and Jobs Act has drastically changed the tax environment for organizations that have or are considering changes in their international footprint. In this session, the speakers will guide you through the benefits of asset acquisition in the US post tax reform, and the intricacies of how the Tax Code will impact Property Taxation.

Attendees will leave this session with a working understanding of these tax reform changes and will be better equipped to take advantage of areas of opportunity in their organizations.

Learning Objectives
After attending the session, the participant will be able to:
• Recognize the inverse relationship in tax basis preferences between Global Intangible Low Tax Income (GILTI) and Foreign Derived Intangible Income (FDII)
• Evaluate the step-up in tax basis that a 338 election can provide and the shelter it provides to GILTI
• Assess the potential impact of tax reform issues in relation to tangible assets
• Conduct proper due-diligence ahead of major asset acquisitions to manage both federal and State and Local tax consequences

Speakers:
Eric Hartline
Manager, International Income Tax Consulting
Ryan, LLC
Dallas, TX

Karen Hensley-Chelstowska, CPA
Managing Director
Duff & Phelps LLC
Dallas, TX

8:15 - 9:15 am
Concurrent Breakout Session
Property Tax Incentives, What Did I Get Myself Into?
(Repeated at 10:45 am)
This course will provide information on a broad array of property tax incentive programs ranging from abatements, payment in-lieu-of tax agreements, fee in-lieu-of tax agreements, reduced assessments, tax increment financing, and other programs used across the county. In addition, the presenters will contribute personal stories related to best practices, common mistakes, and discuss various items to be aware of when negotiating with governments on these programs.

Learning Objectives
After attending the session, the participant will be able to:
• Identify key property tax incentive programs in several key states
• Distinguish between various property tax incentive programs and determine the value that each may provide for a project
• Evaluate the risks of pursuing certain programs and determine strategies to mitigate these risks
• Recognize common pitfalls to consider prior to entering into negotiations with a government agency
Tuesday, November 6

- Evaluate the possible reporting requirements related to the benefits

Speakers:
Michael J. Eickhoff, CCIP
Managing Director, Property Tax & Incentives
Grant Thornton LLP
Chicago, IL

Brian P. Liston, Esq., MBA
President
Liston & Tsantilis P.C.
Chicago, IL

8:15 - 9:15 am
Concurrent Breakout Session
Creating a Competitive Advantage with Purpose – Leading a Multi-Generational Team to Achieve Sustainable Results
(Repeated from 9:30 am)

Over half of the current workforce falls into the category of Millennials born (1980-2000). In this session, the speaker will discuss the latest data regarding the ever-expanding multi-generational workforce and the impact it is having on the workplace. The speaker will unpack the six key learnings from the research and provide simple tools to maximize your organizational results regardless of your generation. Each of these models is simple yet powerful when applied.

In addition to the simple tools, you will be able to personally use immediately, there will be additional resources provided to allow you to further your learning and expand your insight once you are back at the office.

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

- Create a purpose-driven workplace using the Purpose Model
- Develop the foundation to creating engagement through coaching and development using The Results Criteria Model
- Recognize how to manage the culture so it doesn’t manage you using The Results Pyramid® model
- Create greater accountability for results in a positive, principled way, using The Steps to Accountability® model

Speaker:
Tony Bridwell
Senior Vice President, Chief People Officer
Ryan, LLC
Dallas, TX

9:30 - 10:30 am
Concurrent Breakout Session
Legislative Update - The California Property Tax Rollercoaster – Get in, Sit down, and Pay up

The California property tax regulatory and legislative landscape may change significantly as the 2018 year comes to an end. Assessors, taxpayers, and taxpayer representatives are wrestling with issues affecting Proposition 13, assessment appeals board hearing procedures, the top-to-bottom restructuring of the State Board of Equalization, information requests made by assessors and taxpayers alike, and other hotly contested items within California politics. Please join us for a wild ride aboard California’s property tax rollercoaster.

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

- Discuss pending legal changes to California’s property tax regime
- Apply principles reflected in proposed regulatory changes to the assessment appeals process
- Assess and evaluate the California property tax legal climate

Speakers:
Colin W. Fraser, Esq.
Associate
Greenberg Traurig, LLP
Irvine, CA

Peter W. Kotschedoff, CMI, CGREA
Principal, Property Tax Services
Versatax Consulting, Inc.
Los Angeles, CA

9:30 - 10:30 am
Concurrent Breakout Session
The “Dark Store” Effect on Personal Property

Our nation’s retail industry continues to suffer. Several major bankruptcies and online options have resulted in the closure and downsizing of thousands of stores. While assessor use of “Dark Store” theory is prevalent for real property, local taxing authorities have been reluctant to acknowledge the corresponding obsolescence in personal property. This problem is compounded by government-adopted depreciation tables that appear to calculate “value in use” instead of “fair market value.” In this session, the speakers will discuss how some taxing authorities’ unrealistic expectations fail to recognize today’s changing environment.
Learning Objectives
After attending the session, the participant will be able to:

- Identify how “Dark Store” theory creates obsolescence in personal property
- Develop the evidence demanded by taxing authorities when claiming this form of obsolescence
- Justify to taxing authorities the application of shorter lives and that there are no “alternate uses” for retail fixtures and equipment
- Determine when litigation is needed to force the government’s response

Speakers:
Michael T. Lebeau, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, CA

Scott Pemberton
Director
Stout
Dallas, TX

9:30 - 10:30 am
Concurrent Breakout Session
Navigating the Reform Storm: Understanding the Benefits and Unintended Consequences of Tax Reform on Tangible Assets
(Repeated from 8:15 am)
Speakers:
Eric Hartline
Manager, International Income Tax Consulting
Ryan, LLC
Dallas, TX

Karen Hensley-Chelstowska, CPA
Managing Director
Duff & Phelps LLC
Dallas, TX

10:45 - 11:45 am
Concurrent Breakout Session
Value Implications of Changes in Healthcare Delivery
The healthcare industry is evolving at a rapid pace, spawning a new frontier in healthcare real estate. Valuation questions abound as outpatient centers, freestanding emergency departments, and other non-traditional medical properties replace traditional hospitals and medical clinics. Understanding the forces driving this change, along with the risks inherent in modern healthcare real estate, is essential to properly assessing market value.

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

- Recognize the rapid change in healthcare real estate
- Identify the forces behind such change
- Describe the risks and obsolescence affecting market value
- Apply appropriate valuation methodologies

Speakers:
Martin Guenther, CMI, MAI
Technical Director of Real Estate Property Valuation Services
Overland Park, KS

Nicholas Ruiz
Manager - Property Tax Appeals
HCA Healthcare, Inc.
Nashville, TN

Daniel R. Smith, Esq.
Principal
Popp Hutcheson PLLC
Austin, TX

10:45 - 11:45 am
Concurrent Breakout Session
Reimagining Large Retail Space: Alternative Uses and Rightsizing
(Repeated at 2:45 pm)
The current retail climate has been derisively referred to as the “Retail Apocalypse”. Brick and mortar stores are facing a huge headwind as shoppers’ tastes and habits change. There were more store closings in 2017 than in the Great Recession. This trend continued into 2018 and does not appear to be correcting in the near term. Retailers closed as much square footage in the first quarter of 2018 as they did in all of 2016. Mall-based specialty retailers and big box retailers have announced a notable number of store closures. Additionally, national department stores have aggressively shrunk their footprints over the last three years. This session will examine the past, present and future of large retail space and the impact of current trends on the value of both the...
reimagined space and the balance of the centers in which they are located.

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

- Discuss current retail industry conditions
- Analyze the historical trends that led to the current market
- Dissect the interrelationship of anchors and regional mall tenants
- Identify potential future market trends in the retail industry
- Evaluate alternative uses for both anchor and inline space in regional malls

Speakers:
Howard Klein, CPA, CFA
Principal
Klein Realty Advisors
Los Angeles, CA

David J. Swinkle, CMI
Vice President
Equity Property Tax Group
Chicago, IL

10:45 - 11:45 am
Concurrent Breakout Session
Women Navigating in a Male Dominated Field (a/k/a Dancing Backwards in High Heels!)
Women are choosing careers in the property tax field at a higher rate than ever before. In order for women to be successful in this male dominated field, it is important to acknowledge and understand the differences between men and women in the workplace. During this session, the panel will explore the strengths and weaknesses of men and women and the strategies for how they work best together. Furthermore, it is imperative that companies and individuals understand the numerous “shoes” women wear in their professional, as well as, personal lives. Being able to multi-task is critical for women and the panel will discuss methods for women and companies to implement for the utmost productivity. Dancing in high heels is never easy, but making forward progress is certainly a step in the right direction.

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

- Recognize some of the important strengths women bring to the workplace

Speakers:
Jennifer Hower, Esq.
Partner
Herman Katz Cangemi & Clyne LLP
New York, NY

Jennifer S. Keierleber, CMI
Senior Manager
Altus Group
Richardson, TX

11:45 -12:15 pm - Lunch
Sponsored by Archer & Greiner, P.C.

12:15 -1:15 pm
Lunch Industry Roundtables
The Property Tax Symposium Roundtables have always been a popular IPT tradition. The roundtables will be conducted during the Tuesday 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
Tuesday, November 6

- Property Tax Technology
- Retail
- Retail - Big Box/Anchor Tenants
- Transportation

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

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

Kristina Friedman
Indirect Tax Compliance Manager
Welltower
Toledo, OH

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

1:30 - 2:30 pm
Concurrent Breakout Session
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 participant will be able to:
- Discuss key industry issues and strategies for resolving them
- Identify workable solutions and how to implement them

1:30 - 2:30 pm
Concurrent Breakout Session
Taxing Authorities on the Attack – Defending “Reverse” Appeals and Increase Claims

To maximize tax revenue, some taxing authorities are selectively targeting for appeal sub-classifications of property. While some taxing authorities have the statutory right to file reverse appeals, such appeals are subject to equal protection and uniformity mandates of federal and most state constitutions. Further, in both reverse appeals and taxpayer initiating appeals, some taxing authorities are aggressively seeking tax increases utilizing improper valuation methodologies. Taxpayers can challenge taxing authority claims on constitutional grounds and/or using proper valuation methodologies.

Learning Objectives
After attending the session, the participant will be able to:
- Quantify the impact that tax increases resulting from reverse appeals and taxing authority value positions can have on fair market value and returns
- Analyze market value and ratio strategies in reverse appeal and other hotly contested assessment appeal litigation
- Evaluate constitutional provisions protecting taxpayers from discrimination and non-uniform treatment
- Identify potential taxing authority constitutional violations and remedies
- Develop litigation strategies to defend against reverse appeals and taxing authority value positions utilizing improper valuation methodologies

Speakers:
Whitney T. Carlisle, Esq.
Attorney/Partner
O’Keefe Lyons & Hynes, LLC
Chicago, IL

Leonard J. Patcella, Jr., CMI, MAI
President
Equity Appraisal Co., Inc.
Springhouse, PA

David A. Schneider, Esq.
Partner
Archer & Greiner, P.C.
Princeton, NJ

1:30 - 2:30 pm
Concurrent Breakout Session
Advanced Property Tax Forum Part I (Limited Attendance)

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. This was created for those individuals who have attended many symposia and seminars in their career to provide a different format for more participatory discussion in lieu of topic presentations. Attendance is limited due to structure and designed for those with 15 years or more of experience (advance registration required).
In this session, the group will examine how technological advancements (such as driverless cars, online retailing, automation, drone deliveries, remote workforces, and cryptocurrency) are changing or may change demand and value in various industry segments including hotels, airlines, parking, bank branches, brick-and-mortar stores, warehouses, office space, and related FF&E. We will also consider the effect legalization of marijuana may have on various property types. The esteemed facilitators will lead a fun and thought-provoking group discussion on trends that may greatly impact property tax valuations.

**Facilitators:**

**Sharon F. DiPaolo, Esq.**
Attorney
Siegel Jennings Co., L.P.A.
Pittsburgh, PA

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

**Tuesday, November 6**

**1:30 - 2:30 pm**

**Concurrent Breakout Session**

**Cleaning Up! Reducing the Value of Contaminated and Stigmatized Property**

The lack of available market data has caused tax appeal boards and courts to look long and hard at the “fingerprints” of environmental impairments, including the nature and extent of contamination, estimated cleanup costs, holding periods, present use, liability and stigma, among other factors. The speakers will discuss the impact of these factors on commercial and industrial taxpayers and will present strategies, actual case studies, and other methods to respond to the demands of assessors, appeal boards and the courts.

**Learning Objectives**

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

- Recognize environmental impairment factors
- Determine the importance of proofs in seeking environmental deductions
- Evaluate whether contaminated properties are special purpose properties
- Find market value absent evidence of market sales
- Distinguish between discounting remediation costs and disregarding remediation costs
- Examine and interpret case studies and other methods for reducing valuations

**Speakers:**

**Gregg Manzione**
Partner
Nationwide Consulting Company, Inc.
Glen Rock, NJ

**Bruce J. Stavitsky, Esq.**
Attorney
Stavitsky & Associates LLC
Fairfield, NJ

**2:30 - 2:45 pm:** Afternoon Break

Sponsored by O’Keefe Lyons & Hynes, LLC

**2:45 - 3:45 pm**

**Concurrent Breakout Session**

**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:**

**Daniel Carroll, CMI**
Director
Grant Thornton LLP
Schaumburg, IL

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

**Kevin B. Hynes, Esq.**
Partner
O’Keefe Lyons & Hynes, LLC
Chicago, IL
Tuesday, November 6

2:45 - 3:45 pm
Concurrent Breakout Session
Steel Wool or Soft Soap? The Down and Dirty on Fixed-Asset Scrubs

This session will address the benefits of a fixed asset scrub with an emphasis on maintaining a high benefit - cost ratio. The presenters will address the why, when, and how of fixed asset studies, including: methods of monetizing the benefits, scoping the project, audit-proofing your study, maximizing internal resources, and determining when classification is important.

**Learning Objectives**
After attending the session, the participant will be able to:
- Recognize when a fixed asset scrub is necessary
- Quantify the costs and benefits
- Distinguish among different types of asset reviews: including cost segregation, asset valuation/appraisal for insurance or lending, asset inventory and tagging, and property tax valuation

**Speakers:**
- Mindy McLees, CMI
  Director
  Great American Group
  Dallas, TX
- Susan B. Starnes, CMI
  Director - Shared Services
  Paradigm Tax Group
  Dallas, TX

2:45 - 4:00 pm
Concurrent Breakout Session
Reimagining Large Retail Space: Alternative Uses and Rightsizing
(Repeated from 10:45 am)

**Speakers:**
- Howard Klein, CPA, CFA
  Principal
  Klein Realty Advisors
  Los Angeles, CA
- David J. Swinkle, CMI
  Vice President
  Equity Property Tax Group
  Chicago, IL

2:45 - 4:00 pm
Concurrent Breakout Session
Advanced Property Tax Forum Part II (Limited Attendance)

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. This was created for those individuals who have attended many symposia and seminars in their career to provide a different format for more participatory discussion in lieu of topic presentations. Attendance is limited due to structure and designed for those with 15 years or more of experience (advance registration required).

In this session, the group will openly discuss the challenges presented by attempts to redefine fee simple appraisal and other fundamental appraisal principles. IPT has given this topic much attention lately, including at this symposium. So, this forum is an excellent opportunity to discuss or debate the latest issues, where they are having an impact, and what we, as leaders in our field, can do about it.

**Facilitators:**
- Sharon F. DiPaolo, Esq.
  Attorney
  Siegel Jennings Co., L.P.A.
  Pittsburgh, PA
- Michael McElveen, MAI, CCIM, CRE
  Founder
  Urban Economics, Inc.
  Tampa, FL

5:30 - 7:00 pm: Reception
Sponsored by evcValuation LLC and McCarter & English, LLP

**Learning Objective**
After attending the session, the participant will be able to:
- Address challenges to fee simple appraisal and other fundamental appraisal principles in the context of property tax assessments
Wednesday, November 7

7:00 - 8:00 am
Continental Breakfast

8:00 - 9:00 am
General Session
Winning the Big Box Case at Trial: Strategy & Method
To win a big box case, you must not only prove estimated market value, you are also required to demonstrate the degree of unequal disparity which may exist between your client’s property tax assessment and similar real estate. This program is for all lawyers and consultants who want a better understanding of successful trial strategies for winning a big box case in today’s business climate, and for those lawyers/consultants who want to successfully challenge the unequal assessments which often result from assessors’ unwillingness to follow market sales/principles. The speakers’ entertaining and knowledgeable speaking styles make this a don’t-miss presentation, and their topics will include:

★ How to prepare persuasive & compelling direct examination outlines for your witnesses
★ How to conduct an artful cross-examination of a difficult witness
★ How to identify for the court what’s best about your comparable sales evidence

Learning Objectives
After attending the session, the participant will be able to:
• Prepare Compelling Direct Examination Outlines
• Critique the weaknesses in the opposing party’s evidence
• Design effective cross-examination outlines
• Compare the relative assessments given to like-kind property
• Explain unequal disparities comprehensively
• Assess the probability of success at trial

Speakers:
Sharon F. DiPaolo, Esq.
Attorney
Siegel Jennings Co., L.P.A.
Pittsburgh, PA
Robert A. Hill, Esq.
Owner/President
Robert Hill Law, Ltd.
Wayzata, MN
Michael S. MaRous, MAI, CRE
Owner and President
MaRous & Company
Park Ridge, IL

9:15 - 10:15 am
General Session
To Appraise or Not to Appraise: That is the Question… and Maybe the Law
As property tax professionals, it is critical to ensure that we follow the laws and rules in each jurisdiction where our companies or clients have property. In order to do so it is necessary to understand what constitutes an appraisal and the rules for providing opinions of values. This session will focus on recent developments concerning the unlawful practice of appraisal and how tax professionals can evaluate the relevant rules. The session will provide several case studies and practical examples and include a discussion of lessons learned that will also help to avoid some potential pitfalls during the process of dealing with the assessment community.

Learning Objectives
After attending the session, the participant will be able to:
• Describe what constitutes an appraisal
• Develop a process to determine the relevant rules regarding appraisal practice
• Avoid pitfalls when presenting valuation data to assessors, boards and courts

Speakers:
Todd R. Barron, CMI
President
Barron Corporate Tax Solutions, Ltd
Wheaton, IL
Craig M. Capilla, Esq.
Attorney
Franklin Law Group
Northfield, IL

10:30 - 11:30 am
General Session
Ethical Dilemmas in the Tax World
This session will provide a synopsis of the ethical canons and rules that govern the property tax practice. Hypothetical scenarios will highlight when the practitioner may be challenged with an ethical predicament, and the guidance provided by the applicable rules relating to it. This session aims to empower the participant to apply the relevant ethical canons and rules to “real world” situations that can arise in the property tax profession. The session will explore the application of
IPT Code of Ethics, select ABA and AICPA rules which will be applied to hypothetical property tax scenarios using interactive technology to involve registrants in the session.

**Learning Objectives**

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

- Demonstrate knowledge of the ethical canons and rules that apply to the property tax profession
- Appreciate why property tax professionals are expected to adhere to a common set of ethical rules
- Recognize the importance of turning to the appropriate ethical canons and rules that apply to a given ethical question
- Identify the circumstances under which the ethical canons and rules are implicated
- Articulate why a particular course of action is defensible under the applicable ethical canons and rules

**Speakers:**

- **Glenn C. McCoy, Jr., CMI, Esq.**
  Director
  KPMG LLP
  New York, NY

**Property Tax Symposium Committee**

**Chair:**
Cheryl A. Filippou, CPA
Nestle USA, Inc.

**Vice-Chair:**
Adam B. Richmond, Esq.
Preferred Tax Services

**Members:**

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Popp Hutcheson PLLC
- Richard J. Ayoob, Esq.
Ajalat, Polley, Ayoob & Matarese
- Clayton Baumann, PE, CCP, ASA
evcValuation LLC
- Daniel Carroll, CMI
Grant Thornton LLP
- Kevin M. Clyne, Esq.
Herman Katz Cangemi & Clyne, LLP
- Kristina Friedman
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- Joseph R. Minott, CMI
Duff & Phelps LLP
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Marvin F. Poer and Company
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- John W. VanSanten, CRE, MAI, AI-GRS
Stout
- Laurie D. Zirpel
Hillwood
Advanced Property Tax Education Committee

Chair: Lynn D. Krebs, CMI, PhD
Tax Advisors Group, LLC

Vice-Chair: Donald L. Lippert, Jr., CMI
Grant Thornton LLP

Members:

Todd R. Barron, CMI
Barron Corporate Tax Solutions, Ltd.

Jeffrey D. Gordon, Esq.
Archer & Greiner, P.C.

The 2019 Symposium will be held at the Hyatt Regency in Seattle. If you are interested in serving on the Symposium Committee, please contact the 2019 Chair Adam Richmond, Esq., or the IPT staff.

Event Sponsors

Sunday Reception

Monday Breakfast

Monday Lunch

Monday Reception

Tuesday Breakfast

Tuesday Lunch
Event Sponsors

Tuesday Afternoon Break

Tuesday Reception

Charging Station

Internet Service

Mobile App

General Program Sponsors

To Date

Ad Valorem Assessment Advisors, Inc.

Altus Group

Dean, Mead & Dunbar

Equity Property Tax Group/Faegre BD

Ernst & Young LLP

Gangloff & Gangloff, Attorneys at Law

Greenberg Traurig, LLP

Law Offices of Nicholas A. Furia, PLLC

Marvin F. Poer and Company

National Association of Property Tax Attorneys
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 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 4, 2018.

<table>
<thead>
<tr>
<th>Registration Details</th>
<th>Fee</th>
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<tbody>
<tr>
<td><strong>By October 12, 2018</strong></td>
<td></td>
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<tr>
<td>Individual Holds Membership in IPT:</td>
<td>$695</td>
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<tr>
<td>Individual Not a Member but Company Has Members:</td>
<td>$1,195</td>
</tr>
<tr>
<td><strong>After October 12, 2018</strong></td>
<td></td>
</tr>
<tr>
<td>Individual Holds Membership in IPT:</td>
<td>$745</td>
</tr>
<tr>
<td>Individual Not a Member but Company Has Members:</td>
<td>$1,245</td>
</tr>
</tbody>
</table>

Registrations 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)
- Complete a [registration form](http://www.ipt.org) and email to Toby Miller tmiller@ipt.org (Email/Faxed registrations may not be secure and it is recommended to register online)
- Mail to: Institute for Professionals in Taxation®, 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328
The early registration fee for IPT members is $695 before October 12, 2018 and $745 after October 12, 2018. Registrants save $50 if payment is received by October 12, 2018. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Symposium at a higher rate. In this case, the total Symposium fee for non-members, whose company or firm has members in IPT, would be $1,195 by October 12, 2018, and $1,245 after October 12, 2018.

If non-members so elect, they may join as a Member (applicable 2018 calendar year dues required) and save the $500 differential by taking advantage of the lower registration fee. To apply for or renew membership, please visit the membership section of the IPT website. 2018 Consultant Membership Dues are $375. For those qualifying as a Corporate (not a Consultant member), check the website to determine the cost of joining under your company’s fee tier. Membership Dues are non-refundable even if registration is canceled. Please note that IPT Symposium registrants who have not paid their IPT membership dues for 2018 will not be granted the reduced registration fee.

Special Offer
If you register for both the Property Tax Symposium and the Credit and Incentives Symposium, you will save $100 off the total registration. Contact IPT registrar, Toby Miller at tmiller@ipt.org on how to receive this $100 discount.

Cancellation Fee/Refunds/Substitution
Refunds, subject to a $100 cancellation fee, will be made upon written notification of cancellation, which must be received by October 26, 2018, 5:00 pm EST. No refunds will be given after October 26, 2018.

Any on-site registrations, subject to availability, will incur a surcharge of $50.00. There is also a substitution charge of $40 before October 12, 2018, or $50 after that date (substitute must be someone from your company; a higher fee applies for non-member substitutes). Confirmation of acceptance will be sent after registration is processed.

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 indicated, the correct and complete billing address for the credit card if it differs from your registration address. If paying by check, please make payable to: Institute for Professionals in Taxation®.

New members and 1st time attendees are encouraged to attend the IPT New Member/First-time Attendee Welcome & Reception 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 an 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 networking at this event and throughout the Symposium program - IPT is your organization.

Hotel Information and Reservations
The Institute’s Property Tax Symposium is being held at the Hyatt Regency Grand Cypress Resort.

A dedicated booking website has been created for your convenience at: https://book.passkey.com/go/PropertyTax2018

You may also reserve your accommodations by calling the hotel’s dedicated group reservation phone number at (407) 239-1234 and referencing the group name, Property Tax-IPT.

Room reservations should be made as soon as possible through the link above, with any later changes, date adjustments, or cancellations being made through the hotels reservations department at (407) 239-1234. In order to ensure receiving the special group rate of $215 for single or double bed accommodations (plus $10 daily Hotel fee, applicable taxes and fees), be certain to identify yourself as being affiliated with IPT. 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, 2018, 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. Cancellations made prior to 24 hours will not be penalized. Check-in time is 3:00 pm and check-out time is 11:00 am. Contact the hotel for early check-in or late check-out availability.

The Hotel Fee provides use of resort activities and amenities including: guest room internet, (2) bottled waters (refreshed daily upon consumption), unlimited access for local, 800 or 888 calls and in-state credit card calls, intra-property transportation, unlimited use of the Health Club, 9-hole Pitch & Putt course, golf driving range access, court time at the Racquet Club for individual guest play for a walk on basis only (Court Fees will apply for reserved guaranteed court times), basketball, volleyball, rock climbing wall and all water sports including non-motorized boats (Hydro bikes, sail boats, paddle boats and canoes), as well as resort bicycles and quadricycles. Also included is scheduled, complimentary shuttle to Disney World, SeaWorld, and Universal Studios/Islands of Adventure theme parks. Hours of transportation may vary based on the seasonal park hours. Please contact the hotel directly on these amenities/services.

Location/Ground Transportation
Hyatt Regency Grand Cypress Resort is located at 1 Grand Cypress Blvd, Orlando, FL 32836. The hotel’s telephone number is (407) 239-1234. The hotel’s valet parking is $31 per night, and overnight parking for guests of the hotel and visiting guests over 15 minutes is $10 per day. The hotel is approximately 17 miles from the Orlando International Airport. Mears Transportation is a shared ride shuttle service available from the airport ($23 one way or $37 round trip). Depending on the time of transfer and destination, guests utilizing the shared ride service may make more than a single stop. Contact mearstransportation.com for more information.

Continuing Education Credits
Approximately, seventeen and one-half (17.5) CPE credits (including 1 IPT Ethics credit hour) 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.

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 attendees.

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 Florida.

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

Orlando, FL
(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 2018 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 Electronic 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. 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 not-for-profit 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.
## IPT Board of Governors 2018 - 2019

### OFFICERS

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Rick H. Izumi, CMI</td>
<td>ITA, LLC</td>
</tr>
<tr>
<td>First Vice President</td>
<td>Janette M. Lohman, CMI, CCIP, Esq., CPA</td>
<td>Thompson Coburn LLP</td>
</tr>
<tr>
<td>Second Vice President</td>
<td>David H. LeVan, CMI</td>
<td>Walmart, Inc.</td>
</tr>
<tr>
<td>Immediate Past President</td>
<td>Robert S. Goldman, CMI, Esq.</td>
<td>Dean, Mead &amp; Dunbar</td>
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### BOARD OF GOVERNORS

<table>
<thead>
<tr>
<th>Name</th>
<th>Organization</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diane D. Brown, CMI</td>
<td>Kinder Morgan, Inc.</td>
<td>2018-2021</td>
</tr>
<tr>
<td>Trisha C. Fortune, CMI, CPA</td>
<td>Ryan, LLC</td>
<td>2018-2021</td>
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<tr>
<td>Christopher S. Hall, CMI</td>
<td>Ford Motor Company</td>
<td>2016-2019</td>
</tr>
<tr>
<td>Mark S. Hutcheson, CMI, Esq., CRE</td>
<td>Popp Hutcheson PLLC</td>
<td>2016-2019</td>
</tr>
<tr>
<td>Bridget R. Kaigler, CPA, CGMA, CMA, MBA</td>
<td>Amedisys, Inc.</td>
<td>2017-2020</td>
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<tr>
<td>Malena S. Marshall, CMI</td>
<td>Softlayer, An IBM Company</td>
<td>2017-2020</td>
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<tr>
<td>April M. Nevarez, CMI</td>
<td>Icahn Associates Holdings LLC</td>
<td>2016-2019</td>
</tr>
<tr>
<td>Jessica C. Nowlin</td>
<td>Best Buy Enterprise Services, Inc.</td>
<td>2017-2020</td>
</tr>
<tr>
<td>Mark R. Young, CMI</td>
<td>Andeavor</td>
<td></td>
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<tr>
<td>Bridget R. Kaigler, CPA, CGMA, CMA, MBA</td>
<td>Amedisys, Inc.</td>
<td>2017-2020</td>
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### Corporate Counsel

<table>
<thead>
<tr>
<th>Name</th>
<th>Organization</th>
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<tbody>
<tr>
<td>Lee A. Zoeller, CMI, Esq.</td>
<td>Reed Smith LLP</td>
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</table>

### Executive Director

<table>
<thead>
<tr>
<th>Name</th>
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<tr>
<td>Chris G. Muntifering, CMI</td>
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