

The 33rd Annual
Unitary Appraisal School

Sponsored by:
Western States Association of Tax Administrators
and
Utah State University

**Course 101- Special Topics Workshop
Draft Agenda**

Sunday, January 27

5:00 - 6:00 p.m. Registration, Eccles Conference Center
6:30 - 8:00 p.m. Welcome Dinner, Eccles Conference Center

Monday, January 28

7:00 - 8:30 a.m. Breakfast on your own
7:30 - 8:30 a.m. Registration, Eccles Conference Center
8:30 - 9:00 a.m. Opening Remarks and Introductions
9:00 - 10:20 a.m. ***How an idea becomes a Law***, Rebecca Rockwell,
Commissioner Utah State Tax Commission
10:20 - 10:40 a.m. Break
10:40 - 12:00 p.m. ***The Attorney - Appraiser Relationship for Public Employees***
Laron Lind, Assistant Attorney General, Utah Attorney General's
Office
12:00 - 1:15 p.m. Lunch
1:15 - 2:40 p.m. ***USPAP Update and Discussion Regarding USPAP
Standards and Centrally Assessed Appraisals***, Lisa Manning,
Chief Deputy Assessor, Davis County
2:40 - 3:00 p.m. Break
3:00 - 5:00 p.m. Lisa Manning Continued
6:00 - 7:30 p.m. Dinner, to be announced (TBA)

**Course 101 - Special Topics Workshop
January 27 - February 1, 2019**

Tuesday, January 29

- 7:00 - 8:30 a.m. Breakfast on your own
- 8:30 - 10:00 a.m. ***The Value of Solar***, Bob Davis, Utility Analyst, Utah Division of Public Utilities
- 10:20 - 10:50 a.m. ***Legal Update***, Tim Bodily, Deputy District Attorney, Salt Lake County Office of the District Attorney
- 10:50 - 11:20 a.m. ***Rate Regulated Utility - the Market vs. Annual Return debate continues***, Tim Bodily Deputy District Attorney, Salt Lake County Office of the District Attorney
- 11:20 - 12:00 p.m. ***The Highest and Best Use - A comparison of the principle between unitary and real property appraisals***, Tim Bodily Deputy District Attorney, Salt Lake County Office of the District Attorney
- 12:00 - 1:15 p.m. ***Lunch***
- 1:15 - 2:45 p.m. ***PacifiCorp Utah State Tax Commission Decision***, Michael Cragun, Commissioner, Utah State Tax Commission
- 2:45 - 3:10 p.m. Break
- 3:10 - 5:00 p.m. ***Carbon Taxes and Fossil Fuel Assets***, Yoram Bauman, PhD, www.standupeconomist.com
- 6:00 - 7:30 p.m. Dinner, TBA

Wednesday, January 30

- 7:30 – 8:30 a.m. Breakfast on your own
- 8:30 - 10:00 a.m. State Roundtable Discussion: ***WSATA Allocation Formulas and Application of Formulas*** led by Bill Kowalowski, Manager State Assessed Properties Colorado Department of Local Affairs
- 10:00 - 10:20 a.m. Break

**Course 101 - Special Topics Workshop
January 27 - February 1, 2019**

Wednesday, January 30

- 10:20 - 12:00 p.m. ***Economic Summary and Outlook***, Mark Knold, Senior Economist, Utah Department of Workforce Services
- 12:00 - 1:15 p.m. Lunch
- 1:15 - 2:45 p.m. ***Cost of Capital vs. Allowed Rate of Return***, Charles Peterson, Technical Consultant, Utah Division of Public Utilities
- 3:00 - 5:00 p.m. ***2018 Capitalization Rates*** State Roundtable Discussion: Art Brownell, Utah State Tax Commission, Jordan Dilba, Washington Department of Revenue, Angie Haller, Montana Department of Revenue, Mike Hillstrom Oregon Department of Revenue, Jerott Rudd, Idaho State Tax Commission,
- 6:00 - 7:30 p.m. Dinner, TBA

Thursday, January 31

- 7:30 - 8:30 a.m. Breakfast on your own
- 8:30 - 10:00 a.m. ***Rate Base, Tax Reform and Corporate Structure***, Richard Rigby, Tax Consultant, The Williams Companies Inc.
- 10:00 - 10:20 a.m. Break
- 10:20 - 12:00 p.m. ***State Issues Round Table Discussion: led by*** Jerott Rudd, Property Tax Bureau Chief, Idaho State Tax Commission,
- 12:00 - 1:15 p.m. Lunch
- 1:15 - 2:40 p.m. ***Determining the Unit for Valuation and Current Issues Regarding Unitary Appraisal***, Brent Eyre, ASA, Consultant
- 2:40 - 3:00 p.m. Break
- 3:00 - 5:00 p.m. Brent Eyre Continued
- 6:00 - 7:30 p.m. Dinner, TBA

**Course 101 - Special Topics Workshop
January 27 - February 1, 2019**

Friday, February 1

7:30 - 8:00 a.m. Breakfast on your own

8:00 - 10:00 a.m. Final Exam