

The 34th 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 26

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

Monday, January 27

7:00 - 8:30 a.m. Breakfast on your own
7:30 - 8:30 a.m. Registration, Eccles Conference Center

8:30- 8:45 a.m. Opening Remarks and Introductions

8:45 - 9:45 a.m. ***PacifiCorp vs. Utah State Tax Commission – Is the Regulatory Authorized Equity Rate Equal to the Market Cost of Equity? And other Cost of Capital Issues***, Art Brownell, Retired Senior Appraiser, Utah State Tax Commission

9:45 - 10:05 a.m. Break

10:05 - 12:00 p.m. ***PacifiCorp vs. Utah State Tax Commission – Is the Regulatory Authorized Equity Rate Equal to the Market Cost of Equity? And other Cost of Capital Issues***, Laron Lind, Assistant Attorney General, Utah Attorney General's Office, Tim Bodily, Deputy District Attorney, Salt Lake County Office of the District Attorney and Tom Peters, Member, Peters | Schofield

12:00 - 1:15 p.m. Lunch

1:15 - 2:40 p.m. ***Inflation and Valuation***, Dr. Bradford Cornell, Emeritus Prof. of Finance UCLA, and Rick Gerger, Managing Director, R&T Capital, LLC. (webinar in auditorium)

2:40 - 3:00 p.m. Break

3:00 - 5:00 p.m. Dr. Cornell and Gerger webinar continued

6:00 - 7:30 p.m. Dinner, TBD

**Course 101 - Special Topics Workshop
January 26 - January 31, 2020**

Tuesday, January 28

- 7:00 - 8:00 a.m. Breakfast on your own
- 8:00 - 10:00 a.m. ***USPAP Compliance 101***, Lisa Manning, Chief Deputy Assessor, Davis County
- 10:00 - 10:20 a.m. Break
- 10:20 - 12:00 p.m. Lisa Manning continued
- 12:00 - 1:15 p.m. Lunch
- 1:15 - 2:15 p.m. ***Finance Principles and Practice in Utility Regulation: Implications for Market Valuation***, Dr. Steve Kihm, Principal and Chief Economist, Slipstream Group (webinar in auditorium)
- 2:15 - 2:30 p.m. Break
- 2:30 - 3:15 p.m. Dr. Steve Kihm webinar continued with Questions and Answers
- 3:15 - 5:00 p.m. ***Indian Law Issues***, Bruce Zimmerman, Tax Administrator, Confederated Tribes of the Umatilla Indian Reservation
- 6:00 - 7:30 p.m. Dinner, TBD

Wednesday, January 29

- 7:30 - 8:30 a.m. Breakfast on your own
- 8:30 - 10:00 a.m. ***Strategies for Winning a Property Tax Appeal and Working With Expert Witnesses***, Erick Shaner and Kolby Reddish, Deputy Attorney Generals, Idaho Office of Attorney General
- 10:00 - 10:20 a.m. Break
- 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

Wednesday, January 29

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1:15 - 2:45 p.m. ***Controversies in the Development and Application of Discount Rates for Unit Valuation***, Michael Lavelle, Partner, Appraisal Economics Inc.

2:45 - 3:00 p.m. Break

3:00 - 5:00 p.m. ***Valuation of Renewable Energy Projects***, Joseph Kettell, Partner, Appraisal Economics Inc.

6:00 - 7:30 p.m. Dinner, TBD

Thursday, January 30

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

8:30 - 10:00 a.m. ***Decisions 2019 – Property Tax Case Law Update*** Peter Crossett, Partner, and Mark McNamara, Partner, Barclay Damon, LLP

10:00 - 10:20 a.m. Break

10:20 - 12:00 p.m. ***Intangibles – FASB and Caselaw on How They are Interpreted, Defined, Valued and Taxed*** Peter Crossett, Partner, and Mark McNamara, Partner, Barclay Damon, LLP

12:00 - 1:15 p.m. Lunch

1:15 - 2:40 p.m. ***Current Issues in 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, TBD

Friday, January 31

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

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