

The 37th Annual
Unitary Appraisal School
January 29 to February 3, 2023

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

Course 101 – Advanced Class/Special Topics Workshop

Program Agenda

Sunday, January 29

5:00 p.m. - 6:00 p.m. Registration, Eccles Conference Center

6:30 p.m. - 7:30 p.m. Welcome Dinner, Eccles Conference Center 201/203

Monday, January 30

8:30 a.m. - 10:00 a.m.

- Opening Remarks and Introductions

10:00 a.m. - 10:15 a.m.

- Break

10:15 a.m. - 12:00 p.m.

- Economic Outlook, Michael Jeanfreau, Senior Economist, Utah Division Of Workforce Services

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

- Lunch (See On Campus Dining)

1:15 p.m. - 2:45 p.m.

- Appraisal Litigation, Laron Lind, Assistant Attorney General, Utah Office of the Attorney General

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

3:00 p.m. - 5:00 p.m.

- Appraisal Litigation, Tim Bodily, Deputy District Attorney, Salt Lake County District Attorney's Office

6:00 p.m. - 7:30 p.m. Dinner - Café Sabor
(Shuttle leaves at 5:45pm – Vet Science Bldg.)

Tuesday, January 31

**WSATA Course 102
Program Agenda**

8:30 a.m. - 10:00 a.m.

- Mock Hearing, Taxpayer vs. Taxing Jurisdiction

10:00 a.m. - 10:15 a.m. Break

10:15 a.m. - 12:00 p.m.

- Mock Hearing, Taxpayer vs. Taxing Jurisdiction

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

1:15 p.m. - 2:45 p.m.

- Mock Hearing, Debrief, Discussion, Questions

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

3:00 p.m. - 5:00 p.m.

- USPAP Update and Current Issues, Justin Merrill, Certified USPAP Instructor, Utah State Tax Commission

6:00 p.m. - 7:30 p.m. Dinner -TSC Skyroom

(4th Floor in Student Center – Take Elevator to Skyroom)

Wednesday, February 1

8:30 a.m. - 10:00 a.m.

- Stock and Debt Valuation Method, Dr. Ryan Whitby, Professor of Finance, Utah State University

10:00 a.m. - 10:15 a.m. Break

10:15 a.m. - 12:00 p.m.

- Stock and Debt Valuation Method, continued

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

1:15 p.m. - 3:15 p.m.

- The Dividend Discount Model and the Cost of Equity Capital, Dr. Brad Cornell and Rick Gerger

3:15 p.m. - 3:30 p.m. Break

3:00 p.m. - 5:00 p.m.

- Excluding and Removing Intangible Value, State Demonstrations

6:00 p.m. -7:30 p.m. Dinner – Offsite, TBA

(Shuttle leaves at 5:45pm – Vet Science Bldg.)

Thursday, February 2

**WSATA Course 102
Program Agenda**

8:30 a.m. - 10:00 a.m.

- How Rates are determined for Regulated Utilities, Jacob Richardson, Public Service Commission, State of Utah

10:00 a.m. - 10:15 a.m. Break

10:15 a.m. - 12:00 p.m.

- How Rates are determined for Regulated Utilities, continued

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

1:15 p.m. - 2:45 p.m.

- Current Issues in Unitary Appraisal, Brent Eyre, ASA, Consultant

2:45 p.m. - 3:15 p.m. Break

3:15 p.m. - 5:00 p.m.

- Brent Eyre continued

5:30 p.m. - 6:30 p.m. Dinner

TSC Skyroom (4th Floor in Student Center – Take Elevator to Skyroom)

Friday, February 3

8:30 a.m. - 10:00 a.m. Final Exam

- Final Exam

10:00 a.m. - 10:30 a.m. Review of Final Exam

- Review of the Final Exam

10:30 a.m. - 11:00 a.m. Summary & Adjourn

- Summary & Adjourn