

The 40th Annual
Unitary Appraisal School
January 25 to January 30, 2026

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

Course 101 – Advanced Class/Special Topics Workshop

Preliminary Agenda Subject to Change

Sunday, January 25

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

6:30 p.m. - 8:00 p.m. Welcome Dinner, Eccles Conference Center 201/203

Monday, January 26

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

- Multiple and Simple Regression Analysis and Interpretation
Matthew Ott, PhD, Dept. of Agronomy and Plant Genetics, University of Minnesota

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

- Break

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

- Expert Report Writing
Luke Ott, AV, UA, Colorado Department of Revenue

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

- Lunch (See On-Campus Dining)

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

- Rooftop Solar and Battery Storage
Casey Allen, ES Solar

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

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

- GIS Mapping and Data Analysis
Nick Kenczka, Utah State Tax Commission

6:00 p.m. - 7:30 p.m.

**WSATA Course 101
Program Agenda**

- Dinner @ Café Sabor - (Meet at Vet Science Bldg. by 5:40pm – bus leaves at 5:45pm)

Tuesday, January 27

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

- Legal Insights (preparation and strategy)
John Ridge, JD, PhD, Colorado Department of Law

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

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

- Legal Insights (preparation and strategy)
John Ridge, JD, PhD, Colorado Department of Law

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

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

- Economic Outlook
Andrew Kenisley, PhD, associate professor of economics, Weber State University

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

3:00 p.m. – 5:00 p.m.

- Pipeline Industry Update
Matthew Berido, Manager-Property Tax, The Williams Companies
Rich Rigby, Director-Indirect Tax, The Williams Companies

6:00 p.m. - 7:30 p.m.

- Dinner – David B. Haight Center (USU Catering)

Wednesday, January 28

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

- Current challenges to Unitary Appraisal
State discussion

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

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

- Challenges Administering Property Tax
Jennifer Fresques, Commissioner, Utah State Tax Commission

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

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

- Valuation using EBITDA and Price/Earnings Multiples
Ryan Whitby, PhD, professor of economics and finance, Utah State University

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

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

- Valuation using EBITDA and Price/Earnings Multiples
Ryan Whitby, PhD, professor of economics and finance, Utah State University

6:00 p.m. - 7:30 p.m.

- Dinner @ Olive Garden – (Meet at Vet Science Bldg. by 5:40pm – bus leaves at 5:45pm)

Thursday, January 29

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

- Cash Flow Projections and Capitalization Rates for Unitary Appraisals
Michael Lavelle, Partner, Appraisal Economics Inc.

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

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

- Issues in the Valuation of Renewable Energy
Ross Goldberg, Senior Manager, Appraisal Economics Inc.

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.

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

6:00 p.m. - 7:30 p.m.

- Dinner – West Stadium/Champions Club (USU Catering)
(Meet at Vet Science Bldg. by 5:40pm – bus leaves at 5:45pm)

Friday, January 30

**WSATA Course 101
Program Agenda**

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

- Final Exam