The 46th Annual Wichita Program

APPRaisal for AD Valorem Taxation of Communications, Energy and Transportation Properties

JULY 24 - JULY 28, 2016

Get up-to-date information on the conference and register on our website at: www.appraisal.wichita.edu

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The 46th Annual Wichita Program

APPRaisal for AD Valorem Taxation of Communications, Energy and Transportation Properties

July 24 - 28, 2016
TUESDAY, JULY 26, 2016

PRINCIPLES COURSE - DEVLIN HALL - RM 107-WSU CAMPUS
8:30 The Sales Comparison Approach - Toby Reese, Duff & Phelps, Dallas, TX
10:00 Break
10:15 Preparations for Legal Proceedings - Steven Young, Holland & Hart LLP, Salt Lake City, UT
11:45 Lunch - Second Floor, Rhatigan Student Center
1:00 Reconciliation, Allocation and Distribution - Patrick Tfitsworth, Kansas Dept of Revenue, Topeka, KS
1:45 Review Quiz - Thomas K. Tegarden and Diane M. Ange, Tegarden & Associates, Nashville, TN
2:30 Break
2:45 Demonstration Appraisal - Bruce Nielsen, Williams Companies, Tulsa, OK
6:00 RECEPTION AT MARRIOTT HOTEL

ADVANCED COURSE - HUBBARD HALL - WSU CAMPUS
CONCURRENT SESSIONS
8:30 Allocation Issues - Where and How Much?
Speakers: Brent Eyre, ASA, Taylorsville, UT; Joe Bolian, Taxography, St Louis, MO
Moderator: Tony Ambriano, Sassoon & Cymrot, Boston, MA
Pipeline Pollution Control Exemptions
Speakers: Keith Fung, Colonial Pipeline, Alpharetta, GA; Ruben Talaiyer, Ryan LLC, Atlanta, GA
Moderators: Gerry White, Union Pacific Railroad, Omaha, NE; Greg Wood, Ryan LLC, Dallas, TX
Net Neutrality - Neutral or Not
Speakers: Zach Atkins, Sutherland Asbll & Brennan, Atlanta, GA; Larry Vanston, Technology Futures Inc, Austin, TX; David Mahida, Verizon, Basking Ridge, NJ
Moderators: Annette Crawford, Comcast Corp, Philadelphia, PA; Andrew Davis, Ernst & Young, Phoenix, AZ; Amy Haste, Deolito, San Jose, CA
9:45 Break
10:00 Ad Valorem Tax Policy - State of the State 2016
Speakers: Jeff Binkley, Deloitte, Atlanta, GA; Cynthia Fraser, Garvey Schubert Barer, Portland, OR; Vanessa Tutos, EDP Renewables North America, Houston, TX
Moderators: Kristen Broyer, Iberdrola Renewables, Portland, OR; Andrew Davis, Ernst & Young, Phoenix, AZ
Near the End of Economic Life
Speakers: Mike Bekech, Town of Waterford, Waterford, CT; Tom Flowers, Florida Power & Light, Juno Beach, FL; Mark Pomykacz, Federal Appraisal & Consulting, Whitehouse Station, NJ
Advanced Appraisal Issues
Speakers: TBD
Moderators: Bill Kowalski, State of Colorado, Denver, CO; Paul Simon, Xcel Energy, Denver, CO
10:50 Break
11:00 GIS Data & Improving Operating Efficiency & Performance
Speakers/ Moderators: Joe Bolian, Taxography, St Louis, MO; Brandon Borm, PowerPlan, Atlanta, GA
Discounted Cash Flow - Application and Misapplication
Speaker: Hal Heaton, Brigham Young University, Provo, UT
Moderators: Andrew Davis, Ernst & Young, Phoenix, AZ; Toby Reese, Duff & Phelps, Dallas, TX
Regulatory Issues, Does Rate Based Equal Market Value
Speaker: TBD
Moderators: Paul Simon, Xcel Energy, Denver, CO; Joann Wright, Northern Natural Gas Co, Omaha, NE
12:00 Lunch - Second Floor - Rhatigan Student Center
1:15 Data Considerations for a Capitalization Rate Study
Speaker: Keith Fuqua, Colonial Pipeline, Alpharetta, GA
Moderator: Robert Reilly, Willamette Mgmt, Chicago, IL
Risky Credit Issues for Pipeline Shippers
Speakers/ Moderators: Joanne Wright, Northern Natural Gas Co, Omaha, NE; Shelley Yetter, Kinder Morgan, Houston, TX
6:00 RECEPTION AT MARRIOTT HOTEL

SUNDAY, JULY 24, 2016
3:30-6:30 Registration - Marriott Hotel
5:00-6:00 Newcomer Orientation - Atrium
6:00-7:00 "Get Acquainted" Social Hour - Ballroom

MONDAY, JULY 25, 2016

PRINCIPLES COURSE - DEVLIN HALL - RM 107-WSU CAMPUS
8:30 Welcome - Claire Chase, Century Link, Overland Park, KS
8:45 Opening Remarks and Quiz - Thomas K. Tegarden, Thomas K. Tegarden & Associates, Nashville, TN
9:00 The Income Approach - Thomas K. Tegarden and Diane M. Ange, Tegarden & Associates, Nashville, TN
9:45 Break
10:00 The Income Approach - continued
11:00 Income Approach - Capitalization Rates and Cost of Capital - Dr. Hal B. Heaton, Brigham Young University, Provo, UT
11:45 Lunch - Beggs Ballroom, Third Floor, Rhatigan Student Center
1:00 Income Approach - Capitalization Rates and Cost of Capital - continued
2:30 Break
6:00 RECEPTION AT MARRIOTT HOTEL

ADVANCED COURSE - HUBBARD HALL - WSU CAMPUS
8:30 Welcome
Dr. Richard LeCompte, Wichita State University, Wichita, KS
8:45 Keynote Speaker
Dr. Chris Kuehl, Armada Corporate Intelligence, Lawrence, KS
9:45 Break
10:00 Clean Power Plan - Challenges for the Future
Speaker: Dale Niezwaag, Sr Legislative Representative, Basin Electric Power, Bismarck, ND
Moderator: Don Boehm, Basin Electric Power, Bismarck, ND
10:50 Break
11:00 The Internet of Things - Getting Your Network Ready
Speaker: Joe Molina, Ryan LLC, Niederwald, TX
Moderators: Annette Crawford, Comcast Corp, Philadelphia, PA; Greg Wood, Ryan LLC, Atlanta, GA; Steve Yergeau, T-Mobile, Bellevue, WA
12:00 Lunch - Beggs Ballroom, Third Floor, Rhatigan Student Center
1:15 The Intangible Merry-Go-Round
Speakers: Robert Herman, Duff & Phelps, Chicago, IL; Breann Robowski, Pillsbury Winthrop Shaw Pimmn, Palo Alto, CA
Moderators: Donald Jackson, DeCharme, McMillen & Associates, Davis, CA; Toby Reese, Duff & Phelps, Dallas, TX; Amanda Wolfe, Alabama Dept of Revenue, Montgomery, AL
2:45 Break
3:00 Economic Obsolescence and Market Value
Speakers: Jon Block, Pierce Atwood, Portland, OR; Michael Mangan, Garvey Schubert Barer, Portland, OR; Aaron Potkowski, Willamette Mgmt, Portland, OR
Moderators: Kristen Broyer, Iberdrola Renewables Inc, Portland, OR; Clare Chase, Century Link, Overland Park, KS; Scott Dickman, State of New Hampshire, Concord, NH
6:00 RECEPTION AT MARRIOTT HOTEL
Are Airlines Still Stuck at the Gate Given the Current Economic Environment?
Speakers: Bruce Cartwright, Duff & Phelps, Denver, CO; Chuck Nazerian, Georgia Dept of Revenue, Atlanta, GA; Brandon Sherstad, Ernst & Young, Houston, TX; Suzanne Wilson, Transaction Taxes, Ft Worth, TX
Moderators: Andrew Davis, Ernst & Young, Phoenix, AZ; Toby Reese, Duff & Phelps, Dallas, TX; Amanda Wolfe, Alabama Dept of Revenue, Montgomery, AL
I Want My Equalization and I Am Not a Railroad (So I Can’t Hide Behind the 4R Act) - A Review of Equalization and Ratio Study Practices
Speakers: Mike Connolly, North Carolina Dept of Revenue, Raleigh, NC; Shawn Pittman, Duke Energy, Charlotte, NC; Bill Wilkes, Tax Equalization Solutions, Wendell, NC
Moderator: Shawn Pittman, Duke Energy, Charlotte, NC
Tax Policy & Legislative Changes Affecting the Renewable Generation Industry
Speaker: Peter Michaels, Law Office of Peter Michaels, Oakland, CA
Moderators: Kristen Broyer, Iberdrola Renewables, Portland, OR; Tom Flowers, Florida Power & Light, Juno Beach, FL

ON-LINE: www.appraisal.wichita.edu
MAIL: completed form with payment to: Center for Management Development, Wichita State University, 1845 Fairmount Wichita, KS 67260-0086
CALL: (316) 978-3118

CONFERENCE FEES
PAID BY JULY 1, 2016
☐ Conference registration $375 = $__________
☐ July 24 Golf Tournament $90 = $__________
☐ Scholarship Contribution $__________
Total Amount $__________
AFTER JULY 1, 2016
☐ Conference registration $395 = $__________
☐ July 24 Golf Tournament $90 = $__________
Total Amount $__________

Fee includes four continental breakfasts, three lunches, break refreshments and four social functions.

Which of the following do you plan to attend?
☐ Principles course ☐ Monday lunch ☐ Wednesday lunch
☐ Advanced course ☐ Tuesday lunch

Do you represent ☐ State or ☐ Industry?
If industry, which industry? CHECK ONLY ONE
☐ Electrics ☐ Railroads ☐ Telecommunications
☐ Pipelines ☐ Cable ☐ Airlines
☐ Attorney ☐ Consultant ☐ Other _________

Name (for certificate) ____________________________
Name (for name tag) ____________________________
Organization ____________________________
Address __________________________________
City/State/Zip ____________________________
Office Phone ____________________________
Fax __________________________________
E-mail __________________________________

Payment due prior to the beginning of the conference.
☐ Payment Enclosed
☐ Charge to Credit Card: ___Master Card ___Visa ___Discover ___AmEx
#: ____________________________
Exp. Date ____________________________ Security Code ____________________________
Cardholder Name ____________________________

©Wichita State University 2016 Please copy this form for additional registrations.
18th Annual Golf Tournament
Sunday morning, July 24, 2016
SAND CREEK STATION
For detailed information and registration form go to www.appraisal.wichita.edu

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NOTICE OF NONDISCRIMINATION: Wichita State University does not discriminate in its programs and activities on the basis of race, religion, color, national origin, gender, age, sexual orientation, marital status, political affiliation, status as a veteran, genetic information or disability.
The following person has been designated to handle inquiries regarding nondiscrimination policies: Executive Director, Office of Equal Employment Opportunity, Wichita State University, 1845 Fairmount, Wichita KS 67260-0138; telephone 316-978-3186.

GENERAL INFORMATION

PURPOSE: This program is designed to study in detail the appraisal of communications, energy and transportation properties for Ad Valorem Taxation. The various indices of value - market, cost and income - and the application of these indices will be considered. As a rule, these indicators of value are considered for all types of property.

WHERE: Wichita State University and the Wichita Marriott Hotel.

FEE: Registrations received and paid prior to July 1, 2016 are $375. Registrations paid after July 1, 2016 are $395. Registration fee includes four continental breakfasts, three lunches, break refreshments and four social functions. Fees not paid by July 15, 2016, are subject to a $100 late charge.

CANCELLATION POLICY: Cancellations received after July 15, 2016 will be assessed a $100 cancellation fee. Substitutions are welcome.

DRESS: Casual, warm-weather clothing and comfortable walking shoes.

TRANSPORTATION: Shuttle service will be provided to and from the WSU campus. Shuttle schedule at www.appraisal.wichita.edu.

LODGING: You are responsible for making your own reservations. The hotels will be responsible for confirmation and billing for their respective properties.

Wichita Marriott Hotel (Conference Headquarters)
9100 Corporate Hills Drive, (316) 651-0333
Room Rate: ...............................................................$102

Other hotels near the Wichita Marriott Hotel:
Fairfield Inn .......................(316) 685-3777 ..............$92
Comfort Inn...............(316) 686-2844 ..............$89
Hampton Inn...............(316) 686-3576 ............$120
Homewood Suites.........(316) 260-8844 ............$158

When making your hotel reservations please mention the WSU Appraisal for Ad Valorem Taxation Conference to receive these special conference rates.

CONTINUING EDUCATION UNITS: This conference is approved for 20 CEU’s from IPT (Institute for Professionals in Taxation). To determine if this conference qualifies for CEU’s in your profession in your state, contact the appropriate office to obtain forms and then email pat.mcleod@wichita.edu.

CONFERENCE MATERIALS: Conference materials received by CMD will be downloadable from the web or if you bring a flash drive, available for downloading at the registration table during the conference.

INSTANT INFORMATION: Join the Twitter feed before and during the conference @AppraisalICT to keep up on all the happenings.

If you have questions regarding your conference registration, contact Staci Bryer at (316) 978-5149 or staci.bryer@wichita.edu