2016 APPRAISAL FOR AD VALOREM TAXATION CONFERENCE

Speaker and Moderator Biographies

ANTHONY M. AMBRIANO is on counsel with Sassoon & Cymrot, LLP, a law firm in Boston, Massachusetts. He is admitted to the bar in Massachusetts and New Hampshire, and actively practices in both jurisdictions. His practice is concentrated in the areas of personal property and real estate tax abatements and exemptions, representing both property owners and municipalities in cases involving telecommunications property and major commercial properties such as hotels, shopping centers, office towers, and high-tech and bio-tech facilities. Mr. Ambriano has also represented buyers, sellers and lenders in connection with real estate and commercial transactions. Mr. Ambriano has lectured on tax abatement topics for the annual Wichita Conference on the Ad Valorem Taxation of Public Utility Property, for Massachusetts Continuing Legal Education, and for the Massachusetts Association of Assessing Officers. Mr. Ambriano is a graduate of Columbia College and the Boston University School of Law.

DIANE M. ANGE is an appraiser with Tegarden & Associates, Inc. She is a graduate of Mississippi State University and holds the SRA and CAE professional appraisal designations. She is a Certified General Appraiser in the State of Tennessee. Ms. Ange is a senior instructor for the International Association of Assessing Officers with extensive teaching and lecturing experience and is one of the authors of the current IAAO basic courses, as well as their Depreciation Workshop. She has taught numerous Instructor Training Workshops for IAAO and is a contributor to their current textbooks. She has been published in *Fair & Equitable* as recently as December 2015 and has been an instructor for the Principles Section of the annual Appraisal for Ad Valorem Taxation of Communication, Energy, and Transportation Properties workshop at Wichita State University since 1988. Her appraisal experience and responsibilities cover virtually all types of public utilities, airlines, railroads, cost of capital studies and expert testimony in support of her work. Ms. Ange was formerly employed by the Hendry County Property Appraiser, Hendry County, Florida where she was supervisor of tax roll value preparation including the appraisal and assessment of all public utilities in the jurisdiction. She has been employed as a public utility appraisal specialist by Tegarden & Associates, Inc. since 1985.

BRENDA ARNOLD was appointed the Administrator of the Property Tax Division of the Wyoming Department of Revenue in July 2013. Her division is responsible for maintenance of the state-provided mass appraisal database deployed in the 23 counties; Geographical Information System (GIS) maintenance and support; maintenance of state-wide tax district maps; analysis of agricultural land classes and publishing of productivity valuations. Appraisal responsibilities include pipelines, railroads, airlines, public and private utilities, telecommunication and private rail car companies. Her division also provides education, training and assistance to 23 County Assessor offices and monitors local assessment work practices.

Ms. Arnold was instrumental in the coordination and implementation of the Wyoming Statewide Parcel Viewer during her time as Chair of the Wyoming GIS Oversight Committee.

Ms. Arnold has been a Certified Property Tax Appraiser since 1989 and is an Accredited Member of the International Association of Assessing Officers (IAAO). Ms. Arnold served as County Assessor for Laramie County Wyoming from January 1995 through June 2013. She served as President of the Wyoming County Assessors Association and the Wyoming Association of County Officers. She also represented Wyoming on the Board of Directors for the National Association of Counties (NACO).

ZACHARY (ZACK) T. ATKINS is an associate with the state and local tax group of Sutherland Asbill & Brennan LLP and is based in Atlanta, Georgia. Zack's practice focuses on state and local tax controversy, planning, regulatory and policy matters, with an emphasis on property taxation. He represents clients across industries, including the communications, high-tech and energy industries, throughout the United States. Zack frequently appears before state and local taxing authorities, trial courts, and courts of appellate jurisdiction.

Zack holds a B.A. from the University of California, Los Angeles, a J.D. from Emory University School of Law, and an LL.M. in Taxation from New York University School of Law. He is a member of the Georgia and New York bars and various tax-focused organizations, including the Broadband Tax Institute and the Institute of Professionals in Taxation.

MICHAEL BEKECH is the Assessor of the Town of Waterford Ct, home of the Millstone Nuclear Power Plants. As part of the valuation process, he was charged with valuing the plants as both regulated and deregulated entities. Prior to taking that position he was Director of Assessment and Collection for the Town of Manchester Ct and Assessor of Groton CT, home of the New London Submarine Base and General Dynamics Electric Boat Division. He has 43 years of experience in the Assessment Community. He has served his State Assessor's Organization as President and was also Chairperson of the IAAO Public Utility Section as well as a planning board member for this conference for numerous years. He has taught CAAO Assessor Certification courses for 29 years. He received his education at Fairfield University in Fairfield CT.

JEFF BINKLEY is an Atlanta-based Managing Director in the Valuation practice of Deloitte Advisory, specializing in property tax consulting. Jeff has over thirty years of experience as a professional in the field of property taxation. He began his career as a Revenue Economist with the Florida Department of Revenue. Moving from there to the private sector, he has advised and consulted with clients throughout the country and in most industries in his roles with Real Estate Tax Services, Inc., Thomson Reuters and Deloitte. Jeff holds a BA from the University of Kentucky and a MS from Florida State University. He is a published author in the areas of ad valorem taxation and public finance, and a frequent speaker at a number of property tax and valuation-related conferences.

JONATHAN BLOCK is a partner in the law firm of Pierce Atwood, LLP, with offices throughout New England. Jon has more than 24 years of experience practicing in the state and local tax field. In the property tax arena, Jon represents electric and gas utilities, power plants, pipelines, manufacturers, casino/hotels, and others in property tax abatement appeals.

Jon is a graduate of the University of Pennsylvania, received his law degree from the University of Maine School of Law and an LLM in taxation from Boston University School of Law. Jon has twice been appointed by Maine's Governor to serve on the board of the Finance Authority of Maine. Jon is admitted to practice in the courts of Maine, Massachusetts and New Hampshire, as well as the United States Tax Court.

DONALD J. BOEHM is the Manager of Multistate Tax for Basin Electric Power Cooperative headquartered in Bismarck, North Dakota. Since 1990, he has been responsible for all state and local taxation other than income and payroll for Basin Electric and its subsidiaries. His multistate tax responsibilities include planning, litigation and reporting, as well as legislative and regulatory activity for all jurisdictions in the operating territory of Basin Electric within the United States and Canada. He has been employed by Basin Electric for the past 34 years.

Mr. Boehm holds a BS in accounting from the University of Mary in Bismarck, North Dakota. He is past president of the Western States Association of Tax Representatives (WSATR). Mr. Boehm is an associate member of the International Association of Assessing Officers (IAAO) and a member of the Institute for

Professionals in Taxation (IPT). He also serves as a member of the Planning Committee for the Wichita State University Workshop of "Appraisal: Communications, Energy and Transportation Properties for Ad Valorem Taxation" from 1993-1999 and 2002-present including the position of co-Chair of the Committee from 2010 thru 2015. Mr. Boehm has been a member of the Growth Fund Committee for the City of Mandan North Dakota since 2013. In September 2015, he received the Ambassador of Lignite Award from the North Dakota Lignite Energy Council in recognition for years of service and dedication to the lignite industry and council as an expert on tax issues facing the lignite industry.

SARAH M. BRADSHAW is the Director of the Tax Division of the Arkansas Public Service Commission since July 2000; Administrative Law Judge, Arkansas Public Service Commission from 1984 to 2000; Associate Counsel, Arkansas Insurance Department from 1979 to 1982.

Education: B.S.E. from Arkansas State University
J.D. from the University of Arkansas

KRISTEN BROYER is Manager of the Property Tax department for Iberdrola Renewables, LLC headquartered in Portland, OR. Iberdrola has operating assets totaling more than 6,500 MW from natural gas, wind, and solar generation. She and her team currently administer compliance for more than 50 generating facilities in 18 states plus gas storage facilities, inventory and offices throughout the U.S. Kristen started working in tax over fifteen years ago, gaining multi-state tax experience in a variety of industries, including: manufacturing, vehicle fleet, leasing, gas, and renewable electricity generation. Working at Iberdrola has afforded Kristen the opportunity to partner with both municipality and industry representatives in an effort to establish policies for appraising renewable generation facilities.

CLAIRE E. CHASE is the Tax Manager for CenturyLink in New Century, Kansas. Her responsibilities include managing the compliance, valuation, litigation and legislative issues for the 50 states in which CenturyLink does business.

Ms. Chase graduated from the University of Iowa with a BBA in Accounting in 1983 and a Masters of Accounting in 1984. Ms. Chase also holds a CPA certificate. She is a member of IAAO, IPT, a current member on the Wichita Conference Planning Committee, on the executive planning committee for Florida United Tax Managers and past President of NAPTR-TEC.

MICHAEL CONNOLLY is the Public Service Company Manager for the North Carolina Department of Revenue. He is responsible for overseeing all appraisals of Public Service Companies, allocation of values to the taxing districts and the annual Sales Assessment Ratio Study for all 100 counties in NC.

Michael holds a Bachelor of Science Degree in Textile Materials Science from North Carolina State University. Prior to Michael's current role at the North Carolina Department of Revenue, he worked as an auditor, auditing Business Personal Property taxes and a real estate appraiser for two local North Carolina Counties. Michael is a past president of the National Conference of Unit Value States (NCUVS) and Southern Association of State Property Tax Administrators (SASPTA).

ANNETTE CRAWFORD is a Senior Manager of Property Tax for Comcast Corporation headquartered in Philadelphia, Pennsylvania. She is responsible for all property tax compliance for Comcast and subsidiaries. Prior to joining Comcast in December 2014, Annette spent the past 15 years providing property tax management, consulting and valuation services with several firms including Ryan LLC, Thomson Reuters and

Deloitte. Annette holds a Bachelor of Business Administration in Marketing from the University of Georgia in Athens, Georgia. She is currently a member of the Broadband Tax Institute and Certified Member (CMI) of the Institute for Professionals in Taxation. She is currently serving as a member of the Planning Committee for the Wichita State University Workshop of "Appraisal Communications, Energy and Transportation Properties for Ad Valorem Taxation".

ANDREW DAVIS is a Senior Manager in Ernst & Young's National Property Tax practice. Based in Phoenix, Arizona, Andrew has more than 25 years experience in the property tax field. He has provided property tax services in matters of valuation, assessment, taxation and exemption of real and personal property at the state and local levels. He has also provided services to commercial and industrial property owners, financial institutions, hospitals and health care systems, not-for-profit charitable and civic organizations, and a variety of centrally assessed companies that include airlines, electric and gas utilities, and telecommunication companies. Andrew has significant experience with the unique assessment and valuation issues for gas and electric transmission, distribution and generation facilities, water utilities, cable and telecommunication property, high-tech computer facilities, manufacturing facilities, pollution control equipment, and residential and commercial development projects. He has successfully represented major utilities in a wide range of property tax matters, which includes the identification and quantification of exempt intangible assets and obsolescence in many tax jurisdictions across the country. Andrew has appeared in hearings before local tax assessors, administrative boards of review, state property tax agencies and tax court.

Prior to joining the firm, Andrew worked in the property tax field for a multinational information and financial services firm, as well as two other public accounting firms. Prior to that, he worked for the Arizona Department of Revenue (Centrally Assessed Property Unit) and for the Maricopa County Assessor's Office as a Litigation Property Tax Appraiser.

Andrew received a Master of Taxation and B.S. in Accounting, *cum laude*, from Arizona State University, and an A.A.S., Real Estate from Phoenix College. He is a Certified Public Accountant licensed in the states of Arizona and Oregon. In addition, Andrew is a Certified Property Tax Appraiser – Arizona Department of Revenue, and is Accredited – International Association of Assessing Officers. Andrew is a member of the American Institute of Certified Public Accountants and the Arizona Society of Certified Public Accountants.

SCOTT E. DICKMAN, MBA, NHCG-518, has been the Utility Appraiser, Supervisor, for the New Hampshire Department of Revenue since 2002, and is responsible for appraising all of the utility assets in the state. The utility assets are both regulated and non-regulated and currently include: nuclear, wind farms, hydro, bio-mass, gas, electric (generation and/or transmission and distribution), and water. In addition, he provides litigation and valuation support to other property-related Department of Revenue functions, other state agencies, and local assessing departments. He has over 23 years of property valuation experience in a wide-range of complex valuation and litigation issues that include: right-of-way and fractional interest valuations, utility, special purpose and commercial properties (shopping and retail centers, industrial properties, lodging facilities, professional office buildings, apartment buildings); and commercial and residential land including: subdivisions, timberland, conservation and subsurface easements. Mr. Dickman received a BA degree from Harpur College, State University of New York at Binghamton, an MS degree from the University of Connecticut, and his MBA from Pepperdine University. Prior to joining the NH Department of Revenue, Scott was a "fee" appraiser for Thompson Appraisal Company in Concord, NH and Lea Associates in Los Angeles, California. Prior to his career in property appraisal, he was a senior financial analyst for Hughes Aircraft Company in Los Angeles. Scott is a Candidate for the MAI designation by the Appraisal Institute.

BRENT EYRE is a self-employed fee appraiser, consultant, and expert witness. In 2000, Brent retired from 28 years of employment with the Utah State Tax Commission. The last 14 years of his employment was spent serving as the Assistant Director of the Property Tax Division. His primary responsibility with the Property Tax Division was to oversee the annual assessment of all centrally assessed property in Utah. While with the State of Utah, Brent served as Chairman of the WSATA Committee on Centrally Assessed Property and also Chairman of the WSATA Education Committee for 8 years. He has served for a number of years as a primary instructor at the WSATA Unitary Appraisal School held annually on the campus of Utah State University. Brent is a member of the American Society of Appraisers. He is an Accredited Senior Appraiser with the ASA holding a dual designation in Public Utilities and Appraisal Review & Management. He also is a Certified General Appraiser licensed by the states of Utah and Washington. Brent has a BS degree in accounting from Brigham Young University. Since his retirement from state employment, Brent has been engaged by numerous clients across the nation for services involving the appraisal of public utilities, transportation companies and other complex industrial properties. He has appeared as an expert witness in valuation proceedings in numerous states.

TOM FLOWERS is the Director of Property and Sales Tax at NextEra Energy and has been with the company for over 16 years. The Property Tax role is a shared service function and includes Florida's largest rate-regulated company, Florida Power & Light, and the nation's leading renewable energy company, NextEra Energy Resources. Tom is also responsible for all sales tax matters for these same entities.

Tom holds two Bachelor degrees, both from Florida State University; his first degree is in Finance and the second in Real Estate (Magna Cum-Laude). He received his CMI designation through the Institute for Professionals in Taxation (IPT). He is past President of the Florida United Tax Managers Association ("FUTMA"), which represents Florida's largest taxpayers in property tax policy. Tom holds memberships in numerous state IAAO (International Association of Assessing Officers) chapters.

Before his career with FPL he spent 2 1/2 years with Knight Ridder newspaper company and 3 years with Arthur Anderson in the State and Local Tax practice.

CYNTHIA FRASER has focused her twenty-eight year career in the area of real estate, condemnation and property tax litigation. She represents individuals, governments, and corporate clients in a broad range of litigation using dispute resolution where appropriate.

Cynthia's tax practice focuses on property tax appeal litigation, specializing in industrial property valuation disputes and centrally-assessed properties before the Oregon Tax Court. She has also litigated property tax appeals in California and Tennessee. She is the Oregon representative for the American Property Tax Council, the national affiliation of property tax attorneys and serves on the Oregon State Bar Tax Section Executive Board.

Cynthia's eminent domain practice includes assisting local governments in all phases of the eminent domain process to ensure compliance with the Condemnation Procedures Act and appropriate federal regulations. She also represents individuals and companies in condemnation litigation, assuring they receive just compensation for their property. She is co-editor of the 2011 American Bar Association publication on Eminent Domain and Condemnation Law.

Cynthia has been recognized by her peers as one of the *Best Lawyers in America* in alternative dispute resolution, 2008-2015, selected as a *Super Lawyer* in 2011, 2012, 2014, 2015 in eminent domain and has received an "AV 5" Peer Review Rating by Martindale-Hubbell. She is past Chair of the Oregon State Bar Alternative Dispute Resolution Section and is a Multnomah County Circuit Court Arbitration Commissioner.

KEITH FUQUA is the Manager of Indirect Tax for Colonial Pipelines in Atlanta, GA. Keith has been working in the property tax field since 1988 where he started with Texas Gas Transmission in Owensboro, KY. In 1995 Keith moved to Atlanta and was a Property Tax Supervisor at Delta Air Lines, he next moved to Louisville, KY in June 1998 to be a Tax Manager for the UPS airline division and in 2005 took a position with Ernst & Young in Indianapolis as the National Practice leader in the shared services location. In 2007 Keith returned to Owensboro, KY and Texas Gas to join Boardwalk Pipelines as manager of property tax and he transferred to their Houston office in 2011. In January 2013 Keith joined Colonial Pipelines and expanded his responsibilities to include not only property tax, but sales & use, fuel tax, excise tax, unclaimed property and credits & incentives. Keith has a Bachelor's degree in Accounting from Brescia University in Owensboro, KY with some post graduate work at the University of Louisville in Louisville, KY and has attended many of the IAAO & IPT courses over the years as well as attending the Public Utilities Conference numerous times and has served on the planning committee multiple times.

STEPHEN D. GOODWIN is a shareholder in the Memphis office of Baker, Donelson, Bearman, Caldwell & Berkowitz. He concentrates his practice in civil litigation, including complex tax litigation on behalf of railroads, airlines, and other major utilities, as well as large locally-assessed taxpayers. Mr. Goodwin has litigated valuation and/or equalization property tax cases in state and federal courts in more than a dozen states. His participation in these cases includes strategic planning, drafting of pleadings, conducting discovery, taking depositions, trial work, and appellate argument. He is admitted to practice in several federal district and appellate courts. Mr. Goodwin holds a B.A. degree from Southern Methodist University, and a law degree from Vanderbilt University, where he was a member of the Vanderbilt Law Review.

DR. HAL B. HEATON is a professor of finance at Brigham Young University where he teaches advanced corporate finance and capital markets. He has also served on the finance faculty at the Harvard Business School and the University of Santa Clara. Dr. Heaton holds a Ph.D. in finance from Stanford University, a Masters degree in economics from Stanford University, an MBA from Brigham Young University, and a bachelor's degree in mathematics/computer science also from BYU.

Following the completion of his MBA, Dr. Heaton was a consultant with the Boston Consulting Group where he dealt with strategic planning issues for major firms in the paper, farm equipment, lumber, oil, banking, and electronics industries. He currently serves as a consultant to a number of multinational organizations on issues in corporate finance, valuation, exposure management, capital markets and as an expert witness in hearings and court proceedings for cases involving business valuation.

An author of several articles, Dr. Heaton has research interest in valuation and related topics including optimal capital structure, cost of capital, mergers/acquisitions, and capital markets. He has authored articles dealing with business appraisal techniques, the impact of taxation on valuation and firm behavior, and capital market efficiency.

BOB HERMAN is a Managing Director at Duff & Phelps, LLC. He has more than 30 years of valuation experience. Bob's valuation experience has focused on general manufacturing, automotive, semiconductor, utility, gaming/hospitality, single and multi-tenant office complexes, regional shopping centers and big-box retailers. Bob has provided testimony as an expert witness in the valuation of real estate in federal and county courts and property tax administrative hearings on the local and state level in numerous jurisdictions.

Bob has presented for numerous industry groups such as the Institute for Professionals in Taxation (IPT) and the International Association of Assessing Officers (IAAO). Prior to joining Duff & Phelps, Bob was a senior manager at Deloitte & Touche, leading the Complex Properties Practice for the central United States and was the national leader for manufacturing properties. Prior to joining Deloitte & Touche, Bob was a vice president at Real Estate Analysis Corporation, a privately owned valuation and consulting firm located in Chicago, performing valuations and testimony on a nationwide basis.

Bob received his B.S. in finance and real estate from the University of Wisconsin-Madison and is a certified general appraiser in Illinois, Indiana and New York. He is also a member of the Appraisal Institute (MAI), the Institute for Professionals in Taxation and the International Association of Assessing Officers.

ERIK R HIRSCH is a Manager of Property Taxes for CSX Transportation. He is responsible for all state and local property taxation for IL, KY, MA, and WV. His tax responsibilities include planning, compliance and reporting.

Mr. Hirsch holds a BS in Accounting from the University of South Florida in Tampa, Florida and is a CPA. Mr. Hirsch is a member of the International Association of Assessing Officers (IAAO) and a member of the Institute for Professionals in Taxation (IPT). He is currently serving his second year as a member of the Planning Committee for the Wichita State University Workshop of “Appraisal: Communications, Energy and Transportation Properties for Ad Valorem Taxation”.

CHUCK HORTON a native of Brunswick, Georgia, graduated from Brunswick High School and then entered The University of Georgia where he was awarded a full four-year football scholarship. At The University of Georgia, Chuck earned three degrees – a Bachelor’s degree in Political Science, a Bachelor’s degree in Business Administration, and a Master’s degree in Safety Education. In addition, Chuck is a graduate of the southern Police Institute, the University of Louisville, Louisville, Kentucky. Chuck worked for The University of Georgia Police Department for over 28 years, the last 16 as Chief of Police. He retired from his position as Director of Public Safety/Chief of Police on August 1, 2004.

Chuck has been a member of the Georgia Children’s Chorus Board of Directors, the Northeast Georgia Girl Scouts Nominating Committee, Oconee County Rotary Club, selection committee for the American Red Cross Hero’s Breakfast, and the State of Georgia Council on Juvenile Justice. Chuck was a participant in Project Safe’s first “Dancing with the Stars” which successfully raises funds for battered women and children.

BILL KOWALOWSKI is employed with the Colorado Department of Local Affairs in the Division of Property Taxation as Manager of State Assessed Properties. His appraisal experience includes airline, pipeline, power, railroad, and telecommunications industries. Bill is a 1995 graduate of the University of Wyoming with a B.S. in International Agricultural Economics. In 2012 he completed his Master of Business Administration with a concentration in Accounting from the University of Phoenix. Bill is Certified General Appraiser licensed by the State of Utah.

DR. CHRIS KUEHL is a Managing Director of Armada Corporate Intelligence. He provides forecasts and strategic guidance for a wide variety of corporate clients around the world. He is the chief economist for several national and international organizations – Fabricators and Manufacturers Association, National Association of Credit Management, Finance, Credit and International Business and the Business Information Industry Association. He is also the economic analyst for several state accounting societies – Missouri, Kentucky, Tennessee and Kansas.

Prior to starting Armada in 1999 he was a professor of economics and finance for 15 years – teaching in the US, Hungary, Russia, Estonia, Singapore and Taiwan. He holds advanced degrees in economics, Soviet studies and East Asian studies.

Chris is the author of Business Intelligence Briefs and Executive Intelligence Briefs - both publications from Armada. He is also responsible for the Credit Manager's Index from NACM and Fabrinomics from the FMA.

DR. RICHARD "RICK" LECOMPTE is the H. Dene Heskett Chair in Finance at Wichita State University and serves as the Chair of the Finance, Real Estate and Decision Sciences Department. He is also the Director of WSU's Professional Financial Planning program. Dr. LeCompte has been at WSU since 1989 and his Ph.D. in Finance is from the University of Texas at Austin. He received undergraduate and masters degrees in Economics from the University of Arkansas at Fayetteville. Dr. LeCompte teaches investment courses in the undergraduate, MBA and Executive MBA programs, as well as courses in corporate finance.

His research interests and expertise are in commercial bank management, organizational structure and efficiency, mergers and acquisitions, personal financial planning and public policy issues concerning financial institutions. His published research appears in the Journal of Finance, the Journal of Monetary Economics, and the Journal of Banking and Finance, among others. While at Wichita State, he has received awards for excellence in both teaching and research, and was selected as a Barton Research Fellow and the 2003 Outstanding Graduate Faculty Instructor. In 2009, he was honored with the Wichita State University Excellence in Teaching Award and the 2009 Federation of Business Disciplines' Outstanding Educator Award. Prior to arriving at Wichita State, he held faculty positions at the University of Florida and Texas Christian University.

DAVID MAHIDA is Director of Tax responsible for property tax with Verizon Communications in New Jersey. Mr. Mahida is a CPA with Master of Science in Taxation from Walsh College of Accountancy and Business Administration in Troy, Michigan. Mr. Mahida has over 20 years of experience in communications industry and was director of various tax functions. He has co-authored a chapter on tax audits in State Business Taxes published by Law Journal Press. He has spoken at tax conferences throughout U. S.

MICHAEL MANGAN is an attorney with Tonkon Torp LLP in Portland, Oregon. For over fifteen years he has provided property tax litigation, transaction and development planning, exemption and special assessment advice, and legislative services to business, association, and individual taxpayers across the Pacific Northwest.

Prior to entering practice, Mr. Mangan was a commercial real estate appraiser with Palmer Groth & Pietka Inc. He specialized in property tax appeals and complex business and real estate valuation projects. He has appeared as an expert witness in property tax appeals on behalf of property owners.

Mr. Mangan uses his experience and expertise as a former appraiser to help his clients obtain the results they seek. Mr. Mangan holds a BA from Willamette University. He holds a Juris Doctorate from Lewis and Clark College of Law. He is a member of the Oregon State Bar Tax Section: LAWS Committee, which provides feedback to the Oregon legislature on proposed state and local tax legislation, and is a member of the Institute for Professionals in Taxation (IPT).

PETER MICHAELS primarily represents businesses in California state and local tax matters. In addition to transactional tax planning and tax audit management, Mr. Michaels has successfully prosecuted tax litigation and appeals before trial and appellate courts, authorities at the state, county, and municipal levels, and has contributed to the development of countless state and local tax statutes, regulations, and ordinances.

Mr. Michaels appears frequently before the California State Board of Equalization and has established strong professional relationships with elected Board members, executive management at the Board, and senior staff in key divisions of the Board. He also works closely with local boards of supervisors and assessment appeals boards, city councils, assessors, city managers and county administrative officers, tax collectors, and administrative boards throughout California. Additionally, Mr. Michaels advises many trade associations and professional societies in state and local tax matters.

Mr. Michaels received undergraduate degrees in English and History from the University of California at Berkeley (1972). He received a J.D. degree from the University of California, Hastings College of the Law, where he was chair of the Moot Court Board (1979). Before establishing a solo practice in 2007, Mr. Michaels was a business partner at Cooper, White & Cooper LLP in San Francisco for nearly two decades.

RUBEN MIRANDA is a Director in the Austin office of Duff & Phelps, LLC and has been part of the Property Tax Advisory Practice since 2008. Ruben's primary focus at Duff & Phelps is in the valuation of complex personal property for ad valorem tax purposes, specializing in the telecommunications, transportation, and energy industries, with significant experience in greenfield Replacement Cost New studies. His efforts include development of depreciation and obsolescence studies focused on technology adoption and substitution, cost of capital and return on asset studies, and tangible/intangible valuation analysis.

In the last several years, Ruben has lent his experience for speaking engagements at industry conferences, including the Institute for Professionals in Taxation (IPT), Technology Futures Inc. (TFI), and Wichita's Appraisal Conference for Ad Valorem Taxation. Notably, his knowledge of property tax issues has been cited in the publication "Cost of Capital for Litigation" by Shannon Pratt and Roger Grabowski. Outside property tax, Ruben was responsible for developing the demand forecast analysis used by the Federal Communications Commission as part of the National Broadband Plan study released by the commission in 2010.

Ruben received his B.S. in Chemical Engineering from MIT and received his M.B.A. from the McCombs School of Business at the University of Texas at Austin. He received his Accredited Senior Appraiser designation in 2016.

CHUCK NAZERIAN is currently employed by the Local Government Services Division as the Public Utility Section Program Manager for the Georgia Department of Revenue. His section is responsible for the valuation of public utility property as defined by the state statute. The project consists of the appraisal of Public Utility owned property totaling about $200 billion. Chuck also serves as an instructor / course developer for the Georgia Certification Program for Assessors and Appraisers.

Chuck holds an Appraiser IV designation with the Georgia Certification Program and is also a Licensed Real Estate Appraiser. Chuck has an M.BA. in Finance from Brenau University; he also received a B.B.A. in Finance and Management from North Georgia College and State University.

BRUCE NIELSEN is the Director of Ad Valorem Tax/Transaction Tax for the Williams Companies located in Tulsa, Oklahoma. He is a Certified Public Accountant. Bruce has 17 years of property valuation experience and an additional 18 years' experience in income tax, FERC ratemaking and regulation, business development and marketing in the energy industry. Bruce is responsible for property tax compliance and valuation in thirty-one states, two Canadian provinces and Native American tribes.

Bruce has been instrumental in securing various property tax exemptions and abatements in 16 states for Williams. Bruce has spoken on a wide variety of valuation, cap rate and rate regulation topics.

Bruce is currently serving on the TXOGA Pipeline Sub-Committee and the Interstate Natural Gas Pipeline Forum Cap Rate Committee. Bruce has been the past President of the Western States Association of Tax Representatives (WSATR) and the Interstate Natural Gas Pipeline Forum.

DALE NIEZWAAG, Senior Legislative Representative, has over 30 years of experience in the electric utility industry including work at the distribution, generation and transmission levels. Prior to coming to Basin Electric, Dale spent ten years in the operation and member service areas of two electric distribution cooperatives in South Dakota.

In his 20 plus years with Basin Electric, Dale has been involved in the marketing, strategic planning, merger and consolidation consulting, and legislative areas of the cooperative. Since 2000, Dale has been involved in lobbying and legislative activities on the state and federal level.

Dale began his career as a Journeyman lineman and holds an Associate's Degree from the University of South Dakota and a Bachelors Degree in Business Administration from the University of Mary. Dale and his wife Jane live in Bismarck and have two grown children.

RORIK F. PETERSON is a Development Project Manager for EDP Renewables North America, and is based in Overland Park, Kansas. He has been with EDPR NA since 2008. Rorik manages wind energy projects under development (including landowner negotiation, securing of permits, management of interconnection studies and agreement negotiation, and management of project budgets), and he regularly represents EDPR NA in state policy discussions and committee testimony during state legislative sessions in the central U.S. Rorik has a B.A. in Geography and a M.A. in Geography, both from Kansas State University.

SHAWN PITTMAN, CMI is a Property Tax Manager for Duke Energy headquartered in Charlotte, North Carolina. He is responsible for planning, forecasting, negotiating and litigating property taxes for all Duke Energy regulated and nonregulated entities.

Shawn holds a Bachelor of Science Degree in Accounting from Indiana State University. Prior to Shawn's current role at Duke Energy he was a Senior Tax Manager at Deloitte Tax where he specialized in representing large manufacturing, and utility clients. Shawn began his career with the Indiana Department of Local Governmental Finance where he was responsible for the Assessment of State Assessed Properties.

MARK POMYKACZ is the managing partner at Federal Appraisal & Consulting, LLC, which is located in New Jersey, near New York City. Federal Appraisal is a national real estate, business, and machinery and equipment appraisal practice. Federal Appraisal and Mark specialize in the appraisal of complex properties and complex issues, such as power plants, fuel refineries, transmission systems (gas, petroleum, electricity, telecomm), water companies, rail roads, telecommunications and special mills and factories, within the context of litigation and disputes, tax management (federal, state and local), accounting, legal and financial decision making, planning and reporting.

Mr. Pomykacz holds an MAI, and an AI-GRS with the Appraisal Institute. He also holds an MRICS, as a member of the Royal Institution of Chartered Surveyors. Lastly, he is a State Certified General Real Estate Appraiser in more than a dozen states. Mark has been appraising for over 30 years.

TOBY REESE is a Managing Director with Duff & Phelps, LLC, serving as a member of the management team for the firm's Specialty Tax Practice. In this position, he is responsible for providing property tax advisory and management services for clients in the communication, energy, and transportation industries. Prior to Duff & Phelps, Toby was a Senior Vice President with Rash & Associates, a national property tax management firm. Mr. Reese is also a former Director of the Tax Division of the Arkansas Public Service Commission, where he was responsible for directing the assessment of utilities and carriers doing business in the state. At the PSC, he also held positions as a Financial Analyst in the Tax Division and as a Public Utility

Analyst in the Commission's Utilities Division. Mr. Reese's educational background includes a Bachelor of Arts Degree in Business and Economics, a Master of Business Administration Degree, and numerous courses in the field of assessment.

ROBERT F. REILLY has been a managing director of Chicago-based Willamette Management Associates (WMA) for the last 25 years. WMA is a business valuation, forensic analysis, and financial opinion services firm. Before joining WMA, Robert was a valuation partner for the Deloitte & Touche accounting firm.

Robert's practice focuses on the valuation of businesses, securities, and intangible assets (including intellectual property) for transaction, financing, taxation, accounting, controversy, and other purposes.

Robert is a certified public accountant, chartered global management accountant, certified management accountant, chartered financial analyst, enrolled agent, and accredited tax advisor. He is accredited in business valuation and certified in financial forensics. He is a certified business appraiser, certified valuation analyst, certified valuation consultant, certified review appraiser, certified real estate appraiser, accredited senior appraiser, and state-certified general appraiser (in several states).

Robert has served as a member of the American Institute of Certified Public Accountants (AICPA) forensic and valuation services executive committee (FVSEC), consulting services executive committee (CSEC), and business valuation committee (BVC). He is an inductee in the AICPA valuation "hall of fame." He has chaired the AICPA annual business valuation conference. And, he has twice received the AICPA "volunteer of the year" award.

Robert has co-authored 12 valuation textbooks, including *Guide to Intangible Asset Valuation* (revised edition published by the AICPA in 2014), *The Practical Guide to Bankruptcy Valuation* (published by the American Bankruptcy Institute in 2013), and the *Guide to Property Taxation* (published in 2008). He has authored numerous book chapters, including several chapters in the recently published Institute of Professionals in Taxation (IPT) text *Property Taxation*, 4th edition. He has authored over 300 articles that were published in various accounting, taxation, or valuation journals. Robert has served as an editor or editorial referee for numerous professional journals. Robert currently serves on the editorial boards for *Valuation Strategies*, *The American Bankruptcy Institute Journal*, *Construction Accounting and Taxation*, and *Financial Valuation and Litigation Expert.*

BREANN ROBOWSKI is a senior associate in the law firm's Tax practice and is located in the Silicon Valley office. Ms. Robowski's practice focuses on state and local tax controversies wherein she represents corporate clients in matters ranging from audits to administrative appeals and litigation. She has considerable experience in complex property tax matters both at the county and superior court levels. Of particular note, she has managed property tax appeals in nearly all 58 counties across California.

Ms. Robowski's background is in general litigation with experience involving a variety of different matters ranging from navigation Federal Trade Commission investigations to defending multi-national corporations in securities litigation. As a participant in Pillsbury's Pro Bono Placement Program, Ms. Robowski spent a year as a volunteer public defender during which time she argued several motions, prepared many misdemeanor cases for trial, assisted on felony matters, and personally conducted two misdemeanor jury trials.

Additionally during this time period, Ms. Robowski worked as a volunteer staff attorney at Legal Aid of Marin, working on issues such as eviction and foreclosure defense, trust administration and employment disputes. She represented several clients before the Marin Housing Authority and Sausalito Marin City School District and also successfully settled many cases including a major fraud claim.

NORMAN ROSS is a Tax Director with PacifiCorp, a rate regulated electric utility headquartered in Portland, Oregon. He is responsible for accounting, tax compliance, planning, audit, appeal and legislation related activities for all taxes other than income taxes, including PacifiCorp's property, sales, use, gross receipt, excise, franchise, and miscellaneous taxes payable to taxing authorities in 10 western states. Prior to his employment with PacifiCorp, Mr. Ross spent 11 years with Pacific Telecom, a former rate regulated communications subsidiary of PacifiCorp with operations in 14 Midwest and western states. Mr. Ross' responsibilities while at Pacific Telecom included all areas of the corporate tax function.

Mr. Ross received a Bachelor's degree in Business Administration with an emphasis in accounting from Seattle Pacific University. Mr. Ross is a Certified Public Accountant. He also holds the Accredited in Business Valuation (ABV) credential from the American Institute of Certified Public Accountants.

AARON M. ROTKOWSKI has over 15 years of valuation-related experience. He is currently the director of the property tax valuation practice for Willamette Management Associates. He manages a national property tax valuation practice from the firm's Portland, Oregon office. Aaron's practice is focused on assisting taxpayers, taxing authorities, and their advisers on issues related to unit valuation, the identification and valuation of taxpayer intangible assets, capitalization rate studies, and obsolescence studies.

Aaron has authored numerous journal articles on topics related to property tax valuation, intangible asset valuation, and business valuation. These articles have appeared in such journals as the *Journal of Property Tax Assessment & Administration*, *Journal of Multistate Taxation*, *The Tax Lawyer*, *The Value Examiner*, and *Insights*.

Before joining Willamette Management Associates, Aaron served as an associate for Obsidian Finance Group, a hybrid private equity/advisory firm that specialized in unique, difficult, and distressed situations. At Obsidian, Aaron performed valuation due diligence and analyses of a variety of business and investment opportunities.

Aaron holds a BS degree in business administration, with a concentration in finance, from the University of Oregon. Aaron holds the chartered financial analyst (CFA) designation from the CFA Institute and the certified business appraiser (CBA) designation from the Institute of Business Appraisers. He is also a member of the Portland Society of Financial Analysts. Aaron is also an accredited senior appraiser (ASA) of the American Society of Appraisers, accredited in business valuation.

DAVID SCHNEIDER is a Manager in the Tax Services group of Ernst & Young LLP. Previously, David worked for Sprint in Overland Park, KS for nearly 29 years, 13 of which were in Property Tax. His Sprint experience included stints in Corporate Audit, Cost Accounting, Budgets, Capital Asset Accounting and Special Projects. Prior to Sprint, David worked for Hallmark Cards and Ernst & Whinney, both in Kansas City.

David earned his undergraduate degree from Lycoming College in Williamsport, PA and his Masters from Rockhurst University in Kansas City, MO. He is a CPA and earned his certified internal auditor designation. David has been an occasional speaker/presenter at IPT, IAAO and COST conferences.

MARK F. SEMERAD, C.M.I, is Senior Manager, Property Tax for Level 3 Communications, Inc. in Broomfield, Colorado. Prior to joining Level 3 in October, 2000, he was Director, Property Tax for ConAgra, Inc. in Omaha, Nebraska for over 16 years where his duties included tax incentive negotiation and lobbying as well as overall property tax management. Prior to joining ConAgra, he served as Attorney, Property Tax Division, Nebraska Department of Revenue. He holds a B. A. degree from Creighton University and a J. D. degree from the University of Nebraska. Mr. Semerad is an inactive member of the Nebraska Bar Association and is an inactive Certified Public Accountant. He is a certified member of the Institute for Professionals in

Taxation and has been a registered lobbyist in the Nebraska Legislature. Mr. Semerad has served as Chair, Board of Trustees, Nebraska Tax Research Council and President, Nebraska Tax Forum. He has spoken at the Institute for Professionals in Taxation annual conference and property tax symposium and before other local and regional groups. He has served as a member of the IPT Board of Governors and is currently an instructor of the IPT Real Estate Tax Management course. He has previously served as chair of that committee and is currently the IPT representative on the Wichita State Appraisal for Ad Valorem Taxation of Communication, Energy and Transportation Program Planning Committee.

BRANDON SHERSTAD is Senior Manager in the Transaction Advisory Services practice of EY's Houston, Texas office, with more than 15 years of appraisal experience across numerous industries. Mr. Sherstad leads the Southwest region Capital Equipment valuation group and is primarily focused on providing valuation and consulting services in the energy industry, as well as aviation related valuation and consulting services. These services have addressed a variety of value premises, including fair market value, fair value, investment value, liquidation value and forced liquidation value; and have been conducted for the purposes of financial and tax allocations, residual forecasting, sale-leaseback financing, asset based financing, bankruptcy proceedings, interest apportionment, ad valorem tax and litigation support.
Mr. Sherstad holds a Bachelor of Science degree in Industrial and Systems Engineering from The Georgia Institute of Technology in Atlanta, Georgia. He is a Professional Member (MRICS) of the Royal Institution of Chartered Surveyors and an Accredited Senior Appraiser (ASA) in Machinery and Technical Specialties as designated by the American Society of Appraisers. Mr. Sherstad is also a member of the Society of Petroleum Engineers and the Society for Mining, Metallurgy, and Exploration.

PAUL A. SIMON has been employed by Xcel Energy in Denver, Colorado since 2003. Xcel Energy is headquartered in Minneapolis, Minnesota and operates four rate regulated electric and natural gas utilities. Mr. Simon concentrates on all aspects of property taxes in 10 states. Prior to his employment at Xcel Energy, Mr. Simon worked in the state assessed section of the Colorado Division of Property Taxation, valuing the assets of electric companies, power producers, railroads, airlines, telephone companies and pipeline companies. Between 1980 and his employment at the Colorado Division of Property Taxation, Mr. Simon appraised real property for a wide variety of purposes and clients. Mr. Simon graduated Washington and Jefferson College in Pennsylvania with a B.A. degree in economics. He is an MAI member of the Appraisal Institute, an AQB Certified USPAP Instructor and is a Colorado Certified General Appraiser. Mr. Simon is on the 2012 Wichita Program Planning Committee. Mr. Simon is the Vice President of the Western State Association of Tax Representatives and the secretary of NAPTR-TEC, a property tax representative organization.

RICHARD G. SMITH is a partner in the Boise office of Hawley Troxell Ennis & Hawley LLP, where he is chairman of the firm's tax group. His practice emphasizes the representation of taxpayers in tax disputes in state and federal courts, before the Internal Revenue Service, and before tax commissions and boards of tax appeals throughout the United States. Mr. Smith has participated in many litigated tax disputes in various states in cases involving every major type of tax, and before the federal courts on IRS matters. He graduated from the University of Idaho in 1975, *summa cum laude*, and received his law degree, *cum laude*, from Georgetown University in 1979, where he was managing editor of the Georgetown Law Review. Mr. Smith also is a certified public accountant. He has lectured extensively on tax matters, and has been a frequent speaker at this conference.

THOMAS K. TEGARDEN, President of Tegarden & Associates, Inc., is a graduate of Middle Tennessee State University and holds the MAI and CAE professional appraisal designations. He is a Certified General Appraiser in the State of Tennessee. Mr. Tegarden is a Senior Instructor for the International Association of Assessing Officers, and he is one of the authors of the current IAAO basic courses, as well as a contributor to their current textbooks. He is the author and primary instructor of the copyrighted *Public Utility Basic Appraisal Course*, a one-week intensive course in the appraisal of public utility and railroad property. His appraisal career spans 47 years and for the last 28 years he has been in charge of the Principles Section of the annual Appraisal for Ad Valorem Taxation of Communication, Energy, and Transportation Properties workshop at Wichita State University. Mr. Tegarden formerly was the Assistant Director of Assessments for the Tennessee Public Service Commission (15 years). In 1983, he started his own appraisal firm, Tegarden & Associates, Inc. The firm serves numerous state, county, and city government clients from Florida in the Southeast to Canada and the North Slope of Alaska in the Northwest and several public utility companies as well. The firm does not restrict its services to taxing authorities or taxpayers, rather, appraisal and consulting services are provided to all clients. He has been published in the *Appraisal Journal*, *Public Utilities Fortnightly*, *Assessment Digest*, *Journal of Property Tax Management*, *Property Tax Journal*, and *Journal of Property Tax Assessment & Administration.*

KENNETH C. UHRICH is the retired Manager/Appraisal Supervisor, Appraisal Services Group, Property Tax Division, Department of Revenue for the State of Wyoming with over 37 years of service in both local and centrally assessed properties. Mr. Uhrich holds a BA in Social Sciences/Education from the University of Northern Colorado and has completed graduate work at the University of Northern Colorado. He has been a member of the International Association of Assessing Officers (IAAO) since 1983 previously serving as a member of the Technical Standards Committee (chair 1996 and 1997), Research Committee (chair 2001 and 2014-2015), Ethics Committee, Public Utility Council, and is currently a member of the Technical Assistance Committee. He has served as a session moderator and speaker at numerous annual conferences. He is an Associate Member of TEAM Consulting, LLC specializing in complex properties, public utilities, telecommunications and transportation properties for ad valorem taxation. Serves as a consultant for Cost Containment Advisors, Inc. on the valuation of Public Utilities, Pipelines, Electric's and complex properties. A past member of the Wichita State University/National Tax Association Planning Committee and instructor, presenter and moderator at the annual Ad Valorem Taxation of Public Utility, Telecommunications and Transportation Conference. He has taken numerous IAAO, American Institute, Society of Real Estate Appraiser and Lincoln Land Institute courses.

DR. LAWRENCE VANSTON is President of Technology Futures, Inc. (TFI). He is an internationally-recognized authority on technology forecasting for the communications and other high-tech industries. He is also an expert on the impact of technology change on technology assets. He has lead numerous studies for government and industry, including all of the major U.S. communications providers. Dr. Vanston also directs the popular TFI Communications Technology and Asset Valuation Conference in Austin every January.

From 1980 to 1984, Dr. Vanston was with Bell Labs and Bellcore in network planning. He holds a B.A. in government and a Ph.D in Operations Research and Industrial Engineering from the University of Texas at Austin.

GERRY WHITE has worked for the Union Pacific Railroad Company (Ticker: UNP) for the past ten years, from April 2005 to present. Gerry is the Assistant Director – Property Taxes where he handles property taxes for a six state region of Union Pacific's 23 state operating system. Prior to joining Union Pacific, from 1996 to 2005, he held various tax related positions, including Manager of Property Tax Compliance, at MCI Communications Corporation (acquired by Verizon in 2006). He has a B.A. from the University of Iowa, with High Distinction, and has a Juris Doctorate, with distinction, also from the University of Iowa, and is a member of the Nebraska State Bar Association. Gerry resides in Bellevue, Nebraska.

BILL WILKES retired from the North Carolina Department of Revenue as the Assistant Director of the Local Government Division after 30 years of service in 2015. In that role, one of his responsibilities was the unitary valuation and distribution of all railroads and public utility property in North Carolina. Bill has extensive experience in property valuation, negotiations and performing assessment/sales ratio studies. He also assisted the Division in legislation, real and personal property issues and numerous tax distributions being submitted to local taxing jurisdictions.

In September, 2015, Bill co-founded and partnered with Melody Hartley to form Tax Equalization Solutions, formally Doyle S. Hartley and Company. There company performs independent assessment/sales ratio studies for railroads and public utilities to ensure a fair and equitable result. Bill also joined Duff & Phelps in September, 2015. He is a Vice President where he is part of the Specialty Tax service line, specializing in property.
Bill has presented at the Wichita Program and served on their planning committee. He has also presented at the National Conference of Unit Value States, IAAO, the IPT Conference and numerous tax groups within North Carolina. He is a member of the International Association of Assessing Officers and a former member of the National Conference of Unit Value States and member a past president of the Southern Association of State Property Tax Administrators.

Bill received his B.B.A. from the School of Business at Campbell University.

SUZANNE WILSON is the Director of Transaction Tax for American Airlines headquartered in Ft Worth, Texas. She is responsible for overseeing and managing all transactional tax functions, which includes property tax, sales and use tax, excise tax, liquor tax, fuel tax, VAT taxes and related audits.

Ms. Wilson holds a BSBA in accounting from The Ohio State University has her Certified Public Accountant (CPA) license and is a member of the Institute for Professionals in Taxation (IPT). She began her professional career with Ernst & Young working in their State and Local Tax ("SALT") practice providing consulting services on all types of state and local tax matters. Ms. Wilson joined the US Airways tax department in 2006 in Phoenix Arizona and moved to Ft. Worth TX in October 2014 with their merger with American Airlines.

AMANDA WOLFE is the Public Utility Supervisor for the Alabama Department of Revenue in Montgomery, Alabama. Amanda received a Bachelor of Science degree in Accounting from Auburn University Montgomery in 2005. She began her career with the department in 2006 working in the Sales and Use Tax Division and in 2012 transferred to the Property Tax Division into her current position. Amanda is responsible for the appraisal of all centrally assessed public utility properties in Alabama which includes the railroad and airline industries. She also appraises all freight line & equipment companies that operate in Alabama. Amanda is an instructor in the education program for the Alabama Certified Appraiser designation and is an Alabama Certified Public Manager.

GREG WOOD is a manager at Ryan in their Atlanta office. He specializes in providing complex property analysis in unit valuation, commercial, industrial and manufacturing properties. Greg has more than 30 years' experience in state and local taxes. Mr. Wood has been a speaker for multiple organizations, some of which include: IAAO-Public Utility Seminars, National Conference on Unit Valuation States, MC Association of Certified Public Accountants Instructor.

Greg is a member of the North Carolina Association of Assessing Officers and the National Eagle Scout Association. He is a Certified Public Accountant and received a Bachelor of Art degree in Accounting, Economics and Business Management from North Carolina State University.

JOANN K. WRIGHT is the Property Tax Manager for Berkshire Hathaway Energy (BHE) Pipeline Division headquartered in Omaha, Nebraska. She is responsible for all property tax and sales/use tax for the two BHE pipelines; Northern Natural Gas Company and Kern River Gas Transmission. Her responsibilities include planning, reporting, and settlement of all property and sales/use tax activities in the 17 states in which the two pipelines operate.

Joann earned a BS in Business Administration from the University of Nebraska-Lincoln as well as an MBA from the University of Houston. Joann holds a CMI designation from the Institute for Professionals in Taxation. She is past president of the Kansas Association of Tax Representatives, the current president of the Interstate Pipeline Forum and is a member of the Wichita Planning Committee.

RANDY Z. WRIGHT is a Staff Utility Appraiser for the State Tax Commission of Missouri, based in Jefferson City, Missouri. Randy joined the Tax Commission in 2009. He is responsible for valuing state assessed railroads, private rail cars, and utility properties in Missouri. In addition to valuing state assessed properties, he also prepares the staff cost of capital studies for all state regulated industries. Prior to joining the Tax Commission, Randy was a Financial Analyst for the Missouri Public Service Commission, serving as a cost of capital expert witness for the Missouri PSC.

Mr. Wright holds a BS in business administration from the University of Missouri – Columbia, and a Master of business administration from Lincoln University, Jefferson City, Missouri. He is a member of the National Conference of Unit Valuation States (NCUVS). Mr. Wright is a licensed Missouri real estate broker and a member of the National Association of Realtors® (NAR) and the Missouri Association of Realtors® (MAR).

STEVE YERGEAU is the Director of Property Tax for T-Mobile US (TMUS), Bellevue, WA, managing its national property tax practice. He joined T-Mobile in 2005. Prior to joining T-Mobile, Steve worked for the Washington Department of Revenue, managing the Property Tax Division's Utility Valuation Program. Steve received his BA in Business Administration - Finance and Real Estate, cum laude, from Washington State University and is an active member of many national, state, and local professional organizations, including IAAO, IPT and WSATR.

SHELLEY W. YETTER is Manager of Property Taxes for Kinder Morgan in Houston, Texas. She specializes in valuation analysis and ad valorem tax assessment appeals for Kinder Morgan's pipeline companies. Ms. Yetter has been a member of Kinder Morgan's property tax team for fourteen years. Prior to joining Kinder Morgan, Ms. Yetter was a Property Tax Analyst for the Williams Company in Houston, Texas for three years and prior to that she was an accountant for the Williams Company. She received her BBA in Accounting and Management from Texas A&M University in College Station, Texas and her MS in Management Information Systems from the University of Houston – Clear Lake. Ms. Yetter is also the former co-chair of the Interstate Pipeline Property Tax Forum.

STEVE YOUNG is a state and local tax attorney who provides strategic counsel to clients on state and local tax matters, including property, sales, income and severance tax issues. He advises clients on unclaimed property and state and local incentives, and he also represents clients in state and local tax litigation before administrative tribunals, local boards of equalization, courts and lobbies.

Mr. Young is admitted in Utah, 1996 and US District Court, Utah.

Steve Young is an Editor for the ABA Property Tax Deskbook and the Journal of Multistate Taxation. He publishes routinely in state and local tax publications, including the above-referenced publications, the ABA State and Local Tax Lawyer, the ABA Sales and Use Tax Deskbook, State Tax Notes and annual updates for the Committee on State Taxation and the Institute for Professionals in Taxation.

Education: University of Utah (J.D. 1996)
University of Utah (M.B.A. 1996)
University of Utah (B.A. 1992)