

# Wichita Public Utilities Taxation Workshop History

(Provided by W. Bartley Hildreth, Executive Director (2016), National Tax Association)

The Appraisal for Ad Valorem Taxation of Communications, Energy and Transportation Properties Wichita Conference was first started in 1971.

Minutes of a meeting of the NTA Board of Directors on January 28-29, 1971 reports the following item: "Mr. (Kenneth) Boyer submitted a report on behalf of the Public Utilities Taxation Committee to hold a school of instruction concerning unitary (system) assessment procedures and related matters for interstate public utilities for property tax purposes. Mr. Boyer pointed out the lack of knowledge and instruction in this field and that certain instructors might be available. Mr. Robira moved that not more than \$2,500 be appropriated for this purpose. Mr. Allphin seconded the motion and it carried."

The President of NTA spoke at its September 1971 annual conference: "Under the sponsorship of the National Tax Association Public Utility Taxation Committee and its able chairman, Mr. Kenneth Boyer, a most successful technical workshop was conducted in cooperation with Wichita State University on the subject of 'The Unit Valuation of Public Utilities for Ad Valorem Tax Purposes.' Attendance at this workshop also exceeded our most optimistic estimates, and here again, NTA was performing a useful service to state tax departments, industry representatives, practitioners and other NTA members."

Later, at that September 1971 meeting, Kenneth Boyer said: "A pioneering project undertaken by the Public Utility Taxation Committee this past year was a workshop on 'The Unit Valuation of Public Utilities for Ad Valorem Tax Purposes.' This workshop held in conjunction with the Wichita State University, [Wichita, Kansas](#), was a success with 133 participants. You have already heard a report on this workshop in the President's message. The Public Utilities Taxation Committee, at its meeting September 1, 1971, voted to hold a workshop again in 1972. The proposal for a 1972 workshop was submitted to the NTA Board of Directors and received their approval."

At the October 1972 annual NTA conference, Kenneth Boyer gave a report: "The Public Utility Taxation Committee activity this year included the Second Annual Workshop on Public Utility Valuation and two committee meetings, one in Denver in July and Monday of this week. The Workshop on Public Utility Valuation at Wichita State University, [May 22-25](#), had 121 in attendance compared with 135 in 1971. However, only 40% of the 1972 attendees also participated in 1971. The comments I have received from participants at the workshop were favorable. Again, with the large attendance, the workshop was self-supporting and it was unnecessary to call on N.T.A. for any of the \$2,500 authorized by the Board to aid in having the workshop. Both Dr. [F.O.] Woodard [of WSU economics department and committee Vice Chairman] and myself feel the \$2,500 budgeted by the Board was essential to assure that the workshop could be held and guarantee the expenses. Papers were prepared by the eight instructors and a transcript was made of the proceedings. Most of the papers were available to the participants of the workshop. It is anticipated the papers will be published and distributed by N.T.A. The Public Utility Taxation Committee at the Denver meeting in July, 1972, voted to

hold a 1973 Workshop on Public Utility Valuation again at Wichita State University. This workshop was discussed and approved again at the Monday meeting and arrangements will proceed for 1973."

It should be noted that the \$2,500 was never requested and was never paid to start this technical workshop.