

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.