

I · A · A · O
**LEGAL
SEMINAR**

Dec. 2–3, 2021 • Fort Lauderdale, Florida



IAAO

INTERNATIONAL ASSOCIATION
of **ASSESSING OFFICERS**

Valuing the World



REGISTER TODAY AT
www.iaao.org/legalseminar

Thursday, December 2, 2021

8:00-8:15 am Opening Remarks
Legal Task Force Chair, Robert (Bobby) Lee, Esq., AAS Mount Juliet, TN
IAAO President Greg McHenry, AAS, Manhattan, KS



What's Been Going On Since We Last Met

Moderator: Robert (Bobby) Lee, Esq., AAS, Mount Juliet, TN

8:15 - 9:15 am Recent Developments in Real Property Taxation: Procedural
Glenn Newman, Esq., New York, NY

9:15 -10:15 am Recent Developments in Real Property Taxation: Substantive
Sands Stiefer, Esq. Houston, TX

10:15 -10:30 am Break

10:30 -11:30 am Cases of Note in Your Jurisdictions
Thomas A. Jaconetty, Esq., Chicago, IL

11:30 am -12:30 pm Panel Discussion of Cases
Thomas A. Jaconetty, Esq., Chicago, IL
Sands Stiefer, Esq. Houston, TX
Glenn Newman, Esq., New York, NY

12:30 - 1:30 pm Luncheon provided at the hotel



Complex Issues and Valuation Problems

Moderator: Steve Pelfrey, Esq., AAS, Raleigh, NC

1:30 - 3:00 pm The Relevance of the Cost of Equity Determined by Rate Regulators to the Cost of Equity for Valuation of a Public Utility. PACIFICORP v. UTAH STATE TAX COMMISSION, (Utah District Court 2020).
LaShel Shaw, Esq., Salt Lake City, UT

3:00 - 3:15 pm Break

3:15 - 4:15 pm UNION PACIFIC RAILROAD CO. vs. UTAH STATE TAX COMMISSION
Tim Bodily, Esq., Salt Lake City, UT

4:15 - 5:15 pm Renewable Energy Facilities: Practical Considerations
N. Joel Moser, Esq., Portland, ME

Friday, December 3, 2021



Special Topics

Moderator: Emily C. Bennett, Esq., Nashville, TN

8:30 - 9:30 am Creating a Win-Win Situation with Good Property Tax Administrative Practices
Fred Nicely, Council on State Taxation, Washington, DC
Alan Dornfest, AAS, FIAAO, Boise, ID

9:30 - 10:30 am Privacy in the New Media Age: Living in the Culture of Intrusion
Jon Mills, Esq., Fort Meyers, FL

10:30 - 10:45 am Break

10:45 - 11:45 am Conclusion or Illusion: Identifying Faulty Highest and Best Use Conclusions
William Shepherd, Esq., Tampa, FL
Irene Sokoloff, CAE, MAI, Delray Beach, FL

11:45 am - 12:45 pm Luncheon provided at the hotel



Ethics and TBD

Moderator: Robert (Bobby) Lee, Esq., AAS Mount Juliet, TN

12:45 - 1:45 pm Trial Ethics
Peter L. Cruise, Ph.D., Palm Beach County, FL

1:45 - 2:45 pm Ethics in Governance: Developing Moral Public Service
Jon Mills, Esq., Fort Meyers, FL

2:45 - 3:00 pm Break

3:00 - 4:00 pm Has CRE Recovered Yet?
Brad Eldridge, CAE, MAI, Lawrence, KS

Program is subject to change.

This is a virtual presentation

“The Legal Seminar provides an opportunity to obtain personal knowledge from across the country on legal issues from the parties involved or knowledgeable following extensive time researching the issue. I believe this to be an essential benefit.” —Marsha Standish

Register today at
www.iaao.org/legalseminar

IAAO LEGAL SEMINAR

The Dalmar Hotel • December 2 - 3, 2021

HOTEL



The Dalmar Hotel
299 N. Federal Highway
Fort Lauderdale, FL 33301

Fort Lauderdale, Florida is host to the IAAO Legal Seminar, Thursday, December 2 through Friday, December 3, 2021.

The Dalmar Hotel is pleased to welcome all IAAO Legal Seminar attendees.

- Located 3.7 miles from Fort Lauderdale-Hollywood International Airport
- \$195/night, plus applicable taxes. Please note that the special IAAO room rate is offered on a first come-first-served space availability basis only until Wednesday, November 1, 2021 at 5:00 pm CST.
- To reserve a room you may call 954-945-9500 or visit www.iaao.org and click on "Legal Seminar" under the events tab to book on line. Or, visit the direct link:

<https://bit.ly/3s4gzxD>

TRANSPORTATION



Super Shuttle

Super Shuttle serves the Fort Lauderdale-Hollywood International Airport.

Visit www.supershuttle.com/locations/fortlauderdale-hollywood-ffl/ for more information.

SCHOLARSHIPS AVAILABLE



The IAAO Scholarship Fund exists for the purpose of promoting ad valorem appraisal professionalism. The Scholarship Fund is available to all IAAO members who need financial assistance to attend IAAO educational activities, including the Legal Seminar.

The application can be found on our website under the Resources menu and must be submitted no later than 30 days prior to the event. The maximum award for this seminar is \$1,250 per recipient. Contact Ashley Lathrop with questions, lathrop@iaao.org.

Recertification Credit

IAAO professional designees will earn 13.5 hours of recertification credit. If you are participating in other recertification and continuing education programs, please bring the forms or letters to the seminar. We cannot guarantee that the credits will be honored by other entities.

CLE hours: Attorneys will receive a uniform certificate of attendance on the second day of the seminar for filing with their state. IAAO will seek approval for states that are requested prior to the October 1 deadline. Indicate state(s) and attorney registration number when you register online or on the registration form. IAAO cannot guarantee that states will approve the seminar for CLE accreditation.

About IAAO

The International Association of Assessing Officers (IAAO), established in 1934, is one of the world's largest and most comprehensive associations for assessment professionals. The IAAO mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance. IAAO members abide by a strict code of ethics to ensure public trust, and the association is a founding member of The Appraisal Foundation.

IAAO welcomes students and members of any sex, age, race, color, nationality, or ethnic origin. It does not discriminate on the basis of sex, age, race, color, nationality, or ethnic origin in the administration of its policies. IAAO complies with the Americans with Disabilities Act.

IAAO membership information is available from IAAO headquarters. Call the Membership Department at 816-701-8100, email membership@iaao.org, or visit iaao.org.

The statements made or views expressed by speakers at this seminar do not necessarily represent a policy position of the International Association of Assessing Officers.

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Three Ways To Register:

1. **Online** at www.iaao.org/legalseminar
2. **Email** this completed registration form to weber@iaao.org. If you are paying with a credit card call 816-701-8138 or 816-701-8109.
3. **Mail** this completed registration form and payment by check to the IAAO Bank Lockbox at: IAAO, PO Box 29900, Dept. 929, Phoenix, AZ 85038-0900.

Registration or program questions? E-mail mense@iaao.org or call 816-701-8109.

Step 1—Registration *(Please print legibly)*

First Name

Last Name

Title

Employer

Employer's Street Address

City

State

Zip/Postal Code

Country

Phone

Fax

E-mail

Emergency Contact Name

Phone

Step 2—Registration Fees/Special Needs *(includes materials, continental breakfasts and lunches)*

	Discount fee by Nov. 2	On-site fee after Nov. 2	Amount Due
IAAO Member	\$500	\$550	
Nonmember	\$700	\$750	
Total Amount Due			

If you have any special needs, we are here to accommodate you. Please indicate any dietary/physical needs.

Dietary: Diabetic Vegetarian

Food Allergies _____

Physical: Please check here if you require special accommodations to participate. Email a description of your needs by November 13, 2021 to mense@iaao.org. After November 13, 2021 we cannot guarantee we can accommodate your request.

Check here if seeking CLE credit.

State and attorney registration # _____

(Deadline to request CLE is Oct. 1, 2021)

Step 3—Payment

Check (payable to IAAO) Visa MasterCard AMEX
(U.S. currency only. Allow 10 working days for IAAO to receive mailed registrations)

All registrants will receive written confirmation/receipt of registration via e-mail, fax, or mail from IAAO.

Credit Card Payments

To pay by credit card, attendees are recommended to register online. To pay by credit card using this form, email or fax (816-701-8149) completed form to IAAO and then contact Allyson Weber (816-701-8138) or Rachel Mense (816-701-8109) with card information.

Refund/Cancellation & Photo Policy

Guarantees for food service, printing, and space rental cannot be changed by IAAO at the last moment. For this reason we must adhere to strict guidelines. Requests for refunds will be honored, less a \$100 processing fee, only if received in writing by November 2, 2021. No refunds will be made after November 2, 2021. No refunds are given for no-shows. Send your cancellation notice to mense@iaao.org, by mail to IAAO, 314 W. 10th St., Kansas City, MO 64105 or by fax to 816-701-8149. By completing and submitting this registration form, you agree to abide by the refund and cancellation policy.

Registrants of IAAO Events agree to allow IAAO and its official photographer to photograph them in the context of the event. Footage captured by IAAO's photographer may be used in future print and electronic promotional and archival materials. For questions or concerns, please call 816-701-8100 or email info@iaao.org.