

**TAXATION OF BUSINESS
PROPERTY: IS UNIFORMITY
STILL A VALID NORM?**

A Seminar sponsored by the
NATIONAL TAX ASSOCIATION
INSTITUTE OF PROPERTY TAXATION
and the
LINCOLN INSTITUTE OF LAND POLICY

March 5-6, 1992

**The Peabody Memphis Hotel
149 Union Avenue
Memphis, Tennessee 38103**

TAXATION OF BUSINESS PROPERTY: IS UNIFORMITY STILL A VALID NORM?

THURSDAY, MARCH 5, 1992

8:45-9:30 AM

OPENING SESSION

Frederick D. Stocker, Executive Director,
National Tax Association, *Chair*

KEYNOTE PAPER

John H. Bowman, Professor of Economics,
Virginia Commonwealth University; and
Chair, Seminar Program Committee

9:30-9:45 AM

COFFEE BREAK

9:45-11:30 AM

OVERVIEW OF BUSINESS PROPERTY TAXATION

Billy D. Cook, Executive Director,
Institute of Property Taxation, *Chair*

THE CHANGING BUSINESS PROPERTY TAX BASE

Gary C. Cornia, Associate Dean,
Graduate School of Management,
Brigham Young University

EMERGING LEGAL ISSUES

Mark G. Ancel, Attorney at Law,
Stephens, Berg, Lasater, Schulman
& Rogers (Los Angeles, California)

RESPONSES

BUSINESS PERSPECTIVES

Phil A. Crawford, Manager, Property Taxes,
E. I. duPont de Nemours and Company

Allen Trevett, Director of Taxes,
General Electric Corporation

STATE-LOCAL PERSPECTIVE

John Everton, Head, Ad Valorem Tax
Division, Florida Department of Revenue

11:45 AM-1:15 PM

LUNCHEON

Kenneth E. Quevreaux, Southwestern Bell
Telephone Company; and President,
Institute of Property Taxation, *Chair*

LUNCHEON ADDRESS -- INTERNATIONAL PERSPECTIVE ON BUSINESS PROPERTY TAXATION

Oliver Oldman, Professor of Law, Harvard
University; and Senior Fellow, Lincoln
Institute of Land Policy

1:30-3:30 PM

THE QUEST FOR UNIFORMITY

Gerald D. Bair, Director, Iowa
Department of Revenue and Finance;
and First Vice President, National
Tax Association, *Chair*

UNIFORMITY AS A POLICY OBJECTIVE

Richard R. Almy, Almy, Gloudemans
& Jacobs (Chicago, Illinois)

UNIFORMITY IN THE CONTEXT OF OTHER CONCERNS

Glenn W. Fisher, Regents Professor, Urban
Studies Center, Wichita State University

ENFORCEMENT OF UNIFORMITY

John O. Behrens, Visiting Fellow, Advisory
Commission on Intergovernmental Relations

RESPONSES

BUSINESS PERSPECTIVES

Robert S. Goldman, Shareholder, Messer,
Vickers, Caparello, Madsen, Lewis, Goldman
& Metz (Tallahassee, Florida)

Bruce A. Smith, Manager, Property
Taxes, Shell Oil Company

STATE-LOCAL PERSPECTIVE

Gerald D. Bair, Director, Iowa
Department of Revenue and Finance

3:30-3:45 PM

COFFEE BREAK

3:45-5:30 PM

DELIBERATE DEPARTURES FROM UNIFORMITY

Joan M. Youngman, Senior Fellow,
Lincoln Institute of Land Policy, *Chair*

CLASSIFICATION AND RELATED BREAKS FOR NON-BUSINESS PROPERTY

Robert D. Ebel, Director, State and
Local Services, KPMG Peat Marwick

PROPERTY TAX AS AN ECONOMIC DEVELOPMENT TOOL

Marilyn M. Rubin, Associate Professor,
John Jay College, The City University
of New York

RESPONSES

BUSINESS PERSPECTIVES

D. Dale Cummings, Manager,
Property Taxes, AMOCO

Bruce M. Pierce, Director of Property
and Sales Taxes, Holiday Inns Worldwide

STATE-LOCAL PERSPECTIVE

Roger O. Tew, Commissioner, Utah
State Tax Commission

6:00-7:00 PM

RECEPTION

FRIDAY, MARCH 6, 1992

8:45-10:30 AM

**ISSUES IN THE VALUATION OF
BUSINESS PROPERTY**

F. E. Wells, Vice President-Taxes, The
Procter & Gamble Company; and President,
National Tax Association, *Chair*

IMPLICATIONS OF CHANGING TECHNOLOGY

Joseph K. Eckert, Director of Education,
International Association of Assessing Officers

SOME VALUATION PROBLEMS

Joan M. Youngman, Senior Fellow,
Lincoln Institute of Land Policy

RESPONSES

BUSINESS PERSPECTIVES

Eugene Albert, Chairman, Albert
& Sterling (New York, New York)

Lee Klein, President, Nationwide Consulting
Company, Inc., Fair Lawn, New Jersey

STATE-LOCAL PERSPECTIVE

John Cunningham, Assessor,
Prince William County, Virginia

10:30-10:45 PM

COFFEE BREAK

10:45-12:30 PM

**SELECTED BUSINESS PROPERTY
TAXATION ISSUES**

Ernest E. Beren, Assessor of Southfield,
Michigan; and President, International
Association of Assessing Officers, *Chair*

ENVIRONMENTALLY DAMAGED PROPERTIES

Donald T. Morrison, Attorney at Law, Donald
T. Morrison and Associates (Waukegan, Illinois)

PERSONAL PROPERTY TAXATION ISSUES

John L. Mikesell, Professor and Associate
Dean, School of Public and Environmental
Affairs, Indiana University

RESPONSES

BUSINESS PERSPECTIVES

John J. Byrnes, Manager, Property
Taxes, International Paper Company

Kurt G. Geier, Property Assessment
Advisors (Chicago, Illinois)

STATE-LOCAL PERSPECTIVE

Mary Jane Egr, Research Attorney,
Federation of Tax Administrators

12:30-2:00 PM

LUNCH

On Your Own

2:00-3:30 PM

**APPROPRIATE ROLE OF BUSINESS
PROPERTY TAXATION**

Michael E. Bell, Institute of Policy Studies,
Johns Hopkins University, *Chair*

**FUTURE DIRECTIONS FOR BUSINESS
PROPERTY TAXATION**

Dick Netzer, Director, Urban Research
Center, New York University

RESPONSES

BUSINESS PERSPECTIVE

Wayne A. Tennenbaum, Chairman and
CEO, Tennenbaum and Associates, Inc.
(Kansas City, Missouri)

STATE-LOCAL PERSPECTIVE

Douglas L. Whitley, Director,
Illinois Department of Revenue