

**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