



Membership Meeting Packet

February 2016

Palm Beach, Florida



APTC Member Meeting – Agenda

Palm Beach, Florida / February 4 – 6, 2016

Thursday, February 4, 2016

Welcome Reception and Dinner

Tideline Ocean Resort & Spa

South Ocean Terrace – located on the 1st floor of Tideline Resort

2842 South Ocean Boulevard

Palm Beach, FL 33480

*Advance sign-up required

7:00 p.m.

Cocktails

7:30 – 9:00 p.m.

Dinner

Friday, February 5, 2016

8:00 – 8:30 a.m.

Continental Breakfast in hotel – Crystal Room

8:30 a.m.

APTC Meeting being held in Crystal Room

8:30 – 9:00 a.m.

President’s Report

Stephen Paul

1. Approval of October 2015 Minutes
2. Review of meeting events and schedule
3. June 2016 and October 2016 meeting sites
4. Meeting site for February, 2017

9:00 – 9:30 a.m.

Treasurer’s Report/Budget

Cris O’Neill

9:30 – 9:45 a.m.

Break

9:45 – 11:30 a.m.

Breakout Sessions

1. Membership Committee
Chuck Neely
2. Best Practices Committee
Bob Gordon
3. Seminar Committee
Sharon DiPaolo, Linda Terrill and David Saliba
4. Marketing Committee
Kieran Jennings
5. Website and E-blast Committee
Hal Gray

11:30 – 11:45 a.m.

Website & E-Blast Committee

Hal Gray

11:45 – 12:15 p.m. Best Practices Report
Bob Gordon

12:15 – 1:15 p.m. Working Lunch being held in Malcolm’s Ballroom

1:15 p.m. Afternoon Free

Member Dinner* - Transportation to and from venue via bus has been reserved
Morton’s Steakhouse

777 S. Flagler Dr., West Palm Beach, FL 33401

Phone: (561) 835-9664

*Advance sign-up required

7:00 p.m. Cocktails

7:30 – 9:00 p.m. Dinner

Saturday, February 6, 2016

8:00 – 8:30 a.m. Continental Breakfast in hotel – Crystal Room

8:30 a.m. APTC Meeting being held in Crystal Room

8:30 – 10:00 a.m. Membership Committee Report
Chuck Neely

10:00 - 10:30 a.m. Seminar Committee
Sharon DiPaolo

10:30 – 10:45 a.m. Break

10:45 – 11:00 a.m. Marketing Committee Report
Kieran Jennings

11:00 – Noon Current Events and Cases - Roundtable

Future Meetings

APTC Member Meeting – Charleston, South Carolina – Planter’s Inn
Friday, June 3, 2016 (arrive 6/2/16) through Saturday, June 4, 2016

APTC Member Meeting and 22nd Annual Seminar - Atlanta, Georgia - Four Seasons Hotel
Thursday, October 20, 2016 (arrive 10/19/16) through Saturday, October 22, 2016

APTC MEMBERSHIP MEETING

Four Seasons
Atlanta, GA
October 22, 2015

President Steve Paul called the meeting to order at 8:30 a.m. and welcomed the members to Atlanta GA.

President's Report

The members approved the minutes of the meeting held **June 2015** at the Ritz Carlton, Cleveland, OH.

A Discussion was initiated regarding the number of attendees. We discussed breaking the 2 year contract. The cost was 40% of the expected Room and Food or \$28,800. The cost was too much and a decision was made to follow through with our contract.

Speaker recommendations and calling of clients to attract attendance is imperative

Nominating committee Report – Lisa Stuckey

Unanimous approval for Stephen Paul, Linda Terrill and Cris O'Neall as President, Vice-President and Treasurer.

Seminar extra-curricular activities were discussed Four Seasons Midtown Atlanta.

Treasurers Report:

Rose Law firm Dropped from APTC. Revenue and expenses stable – tax return costs are down.

Seminar Committee - Sharon DiPaolo

Recognized the work done by Phil Giannuario, Paul Mooney, Denise Angel and Linda Terrill.

Discussed the upcoming schedule and the substitution of Andrew Lorms.

Discussed the 50 state review and timeliness.

Marketing Report - Hank Sherry

There were 31 articles in 13 publications.

Student Housing and Senior Living are areas that are in demand for articles
Steve Paul to have an interview

Membership Committee - Chuck Neely

Jurisdictional overlap to be studied and email is to be sent.

Website – Lisa Stuckey

The website is up, operating and on all social media. Many thanks to Denise Angel.

Recent Developments in Member States

After a discussion of recent developments, and there being no further business, the meeting was adjourned.

Best Practices – Bob Gordon

Dues for multi-jurisdictional work to be studied.

Respectfully submitted,

Kieran Jennings,
Secretary

American Property Tax Counsel
Profit & Loss YTD Comparison
 January through December 2015

	<u>Jan - Dec 15</u>	<u>Jan - Dec 14</u>
Income		
51100 · Annual Dues	207,700.00	214,400.00
51300 · Interest Income	35.78	41.19
51400 · Prior Year Income	0.00	0.00
51500 · Additional Dues Payments	53,921.69	57,041.60
51600 · Reimbursement-Dinner/Golf	<u>13,952.00</u>	<u>41,090.08</u>
Total Income	<u>275,609.47</u>	<u>312,572.87</u>

Expense**ADMINISTRATIVE EXPENSES**

Administrative services	22,000.00	22,000.00
Bank Service Charges	203.00	172.00
Computer Records	0.00	7.00
Duplicating Expense	137.85	131.90
Gifts and Awards	637.03	1,676.71
Group Transportation	938.00	0.00
Insurance Expense	380.46	407.92
Management Fees	28,560.00	28,560.00
Member Meeting Expense	81,789.91	96,272.27
Misc. Administrative Expense	0.00	0.00
Office Supplies Expense	510.00	510.00
Postage & Mailing - Admin	693.23	1,124.52
Printing-Admin	775.10	1,262.49
Prior Period Expense	155.40	218.00
Prior Year offset expense	0.00	929.13
Professional Services	1,473.75	147.50
Staff Travel-Admin	952.04	691.12
Tax Preparation	1,800.00	8,114.05
Telephone Expense	832.18	1,043.21
Website Expenses	<u>205.48</u>	<u>5,664.64</u>
Total ADMINISTRATIVE EXPENSES	<u>142,043.43</u>	<u>168,932.46</u>

MARKETING SERVICES

Advertising Expenses	30,100.00	33,375.00
Marketing Consultant Expenses	110.00	909.56
Marketing Consultant Fees	54,625.00	58,372.00
New Ad Development	<u>8,000.00</u>	<u>0.00</u>
Total MARKETING SERVICES	<u>92,835.00</u>	<u>92,656.56</u>

SEMINAR EXPENSES

Audio Visual Expense	6,490.21	2,123.49
Meal/Social Expenses	30,342.61	47,869.81
Misc Seminar Expense	40.88	0.00
Printing-Seminar	0.00	991.85

American Property Tax Counsel
Profit & Loss YTD Comparison
January through December 2015

	<u>Jan - Dec 15</u>	<u>Jan - Dec 14</u>
Speaker-Fees	0.00	2,000.00
Staff Travel-Seminar	2,327.99	1,622.71
Total SEMINAR EXPENSES	<u>39,201.69</u>	<u>54,607.86</u>
Total Expense	<u>274,080.12</u>	<u>316,196.88</u>
Net Income	<u><u>1,529.35</u></u>	<u><u>-3,624.01</u></u>

APTC Proposed 2016 Budget (with Comparison to 2015 Budget and 2012-2015 Actuals)

	<u>Proposed Budget--2016</u>	<u>Final Budget--2015</u>	<u>Actual Jan - Dec 15</u>	<u>Actual Jan - Dec 14</u>	<u>Actual Jan - Dec 13</u>	<u>Actual Jan - Dec 12</u>
INCOME						
51100 · Annual Dues	207,700.00	214,400.00	207,700.00	214,400.00	211,050.00	207,700.00
51200 · Capital Contribution-New Member	0.00	0.00	0.00	0.00	5,500.00	0.00
51300 · Interest Income	50.00	100.00	35.78	41.19	94.87	163.34
51400 · Prior Year Income	0.00	0.00	0.00	0.00	0.00	0.00
51500 · Additional Dues Payments	55,000.00	55,000.00	53,921.69	57,041.60	54,290.27	56,599.49
51600 · Reimbursements	20,000.00	40,000.00	13,952.00	41,090.08	37,511.08	16,188.64
Total INCOME	282,750.00	309,500.00	275,609.47	312,572.87	308,446.22	280,651.47
EXPENSES						
ADMINISTRATIVE EXPENSES						
Administrative Services	22,000.00	22,000.00	22,000.00	22,000.00	12,000.00	12,000.00
Bank Service Charges	200.00	200.00	203.00	172.00	217.28	159.10
Computer Records	10.00	50.00	0.00	7.00	109.80	8.06
Contribution	0.00	0.00	0.00	0.00	0.00	250.00
Duplicating Expense	130.00	150.00	137.85	131.90	81.00	258.35
Gifts and Awards	500.00	1,000.00	637.03	1,676.71	0.00	200.00
Group Transportation	900.00	N/A	938.00	N/A	N/A	N/A
Insurance Expense	400.00	400.00	380.46	407.92	434.80	428.20
Management Fees	28,560.00	28,560.00	28,560.00	28,560.00	28,560.00	28,560.00
Member Meeting Expense	85,000.00	95,000.00	81,789.91	96,272.27	95,956.81	47,509.22
Member Services	0.00	0.00	0.00	0.00	6,000.00	6,000.00
Office Supplies Expense	510.00	500.00	510.00	510.00	510.00	510.00
Postage & Mailing-Admin	700.00	1,000.00	693.23	1,124.52	656.25	1,046.79
Printing-Admin	750.00	500.00	775.10	1,262.49	171.11	115.26
Prior Period Expense	200.00	1,000.00	155.40	218.00	4,443.22	1,122.00
Prior Year Offset Expense	0.00	0.00	0.00	929.13	0.00	0.00
Professional Services	750.00	200.00	1,473.75	147.50	0.00	980.00
Staff Travel-Admin	900.00	500.00	952.04	691.12	0.00	0.00
Tax Preparation	1,800.00	7,500.00	1,800.00	8,114.05	3,500.00	0.00
Telephone Expense	800.00	1,000.00	832.18	1,043.21	1,254.00	1,142.64
Website Administration	0.00	0.00	0.00	0.00	6,000.00	6,000.00
Website Expenses	200.00	1,000.00	205.48	5,664.64	1,283.91	5,728.64
Total ADMINISTRATIVE	144,310.00	160,560.00	142,043.43	168,932.46	161,178.18	112,018.26
MARKETING SERVICES						
Advert. Exps. (incl. New Ad Developmt.)	30,000.00	33,400.00	30,100.00	33,375.00	36,400.00	32,601.50
Marketing Consultant Exps. (Editing)	150.00	1,600.00	110.00	909.56	1,394.16	1,778.39
Marketing Consultant Fees	58,372.00	59,000.00	54,625.00	58,372.00	61,800.00	57,150.00
New Ad Development	5,000.00	N/A	8,000.00	N/A	N/A	N/A
Total MARKETING SERVICES	93,522.00	94,000.00	92,835.00	92,656.56	99,594.16	91,529.89
ANNUAL SEMINAR						
Attrition	0.00	0.00	0.00	0.00	0.00	3,316.32
Audio Visual Expense	5,000.00	2,500.00	6,490.21	2,123.49	4,344.62	9,210.47
Meal/Social Expenses	35,000.00	50,000.00	30,342.61	47,869.81	56,909.72	64,028.24
Misc Seminar Expense	50.00	0.00	40.88	0.00	0.00	636.65
Postage/Mailing-Seminar	0.00	500.00	0.00	0.00	1,339.45	500.99
Printing-Seminar	1,000.00	2,000.00	0.00	991.85	2,811.00	2,223.38
Speaker-Fees	2,000.00	2,000.00	0.00	2,000.00	3,750.00	2,500.00
Staff Travel-Seminar	2,000.00	1,500.00	2,327.99	1,622.71	1,210.64	3,732.84
Total ANNUAL SEMINAR	45,050.00	58,500.00	39,201.69	54,607.86	70,365.43	86,148.89
Total EXPENSES	282,882.00	313,060.00	274,080.12	316,196.88	331,137.77	289,697.04
NET INCOME	-132.00	-3,560.00	1,529.35	-3,624.01	-22,691.55	-9,045.57

American Property Tax Counsel Balance Sheet YTD Comparison

As of December 31, 2015

	Dec 31, 15	Dec 31, 14
ASSETS		
Current Assets		
Checking/Savings		
02100 - US Bank - Checking	11,595.49	4,865.54
03100 - US Bank - Money Market	37,135.71	32,099.93
Total Checking/Savings	48,731.20	36,965.47
Accounts Receivable		
06000 - Accounts Receivable	3,875.00	0.00
Total Accounts Receivable	3,875.00	0.00
Other Current Assets		
10000 - Prepaid Expense	15,485.00	32,335.00
Total Other Current Assets	15,485.00	32,335.00
Total Current Assets	68,091.20	69,300.47
TOTAL ASSETS	68,091.20	69,300.47
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
30100 - Accounts Payable	6,608.99	9,347.61
Total Accounts Payable	6,608.99	9,347.61
Total Current Liabilities	6,608.99	9,347.61
Total Liabilities	6,608.99	9,347.61
Equity		
49100 - Opening Bal Equity	101,097.11	101,097.11
49600 - Retained Earnings	-41,144.25	-37,520.24
Net Income	1,529.35	-3,624.01
Total Equity	61,482.21	59,952.86
TOTAL LIABILITIES & EQUITY	68,091.20	69,300.47

Clients who accessed the 2015 4th Quarter Eblast

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	aptccontacts	aptcfirms
tspano@adlergroup.com	Adler Group	Tina	Spano	Controller	1400 NW 107th Avenue		Miami	FL	33172	305-392-4065	Andy Raines; Nancy Hunt	Evans & Petree PC
shnisson@aeraenergy.com	Aera Energy	Scott	Nisson		P.O. Box 11164		Bakersfield	CA	93389-1164		Cris O'Neall	Cahill, Davis & O'Neall, LLP
richard.davis@airliquide.com	Air Liquide USA, LLC	J.	Davis		2700 Post Oak Blvd.	P.O. Box 460149	Houston	TX	77056-8149	713-402-2232	Jim Popp	Popp Hutcheson PLLC
christine.rohde@alcoa.com	Alcoa Inc.	Christine	Rohde	Manager - Property Tax Incentives	201 Isabella St.		Pittsburgh	PA	15212-5858	412-553-1137	Sharon F. DiPaolo and J. Kieran Jennings	Siegel Jennings Co., L.P.A.
stephanie.eckman@arlp.com	Alliance Resource Partners, LP	Stephanie	Eckman		PO Box 22027		Tulsa	OK	74121-2027		Michele M. Whittington	Stites & Harbison
brigitd@amazon.com	Amazon.com, Inc.	Brigit	DuBois	Senior Property Tax Manager	207 Boren Avenue North		Seattle	WA	98109	206-922-1869	Norm Bruns	Garvey Schubert Barer
decbmw@optimum.net	Amerada Hess Corporation	Dean	Cole	Manager Property Tax	One Hess Plaza		Woodbridge	NJ	9095		Jim Popp	Popp Hutcheson PLLC
hopke@studenthousing.com	American Campus Communities	James	Hopke		805 Las Cimas Pkwy.	Suite 400	Austin	TX	78741	512-479-0195	Jim Popp	Popp Hutcheson PLLC
ebrown@ah4r.com	American Homes for Rent	Eric	Brown		30601 Agora Road	Suite 200	Agora Hills	CA	91301	310-774-5456	Jim Popp; Stephen Paul; Cris O'Neall; Joel Marcus	Popp Hutcheson PLLC; Cahill, Davis & O'Neall LLP; Marcus & Pollack
bob.ferguson@oneamerica.com	American United Life Insurance Company	Robert	Ferguson	Deputy General Counsel	One American Square	PO Box 368	Indianapolis	IN	46206-0368	317-285-1860	Stephen Paul	Faegre Baker Daniels LLP
bob.ferguson@oneamerica.com	American United Life Insurance Company	Robert	Ferguson	Deputy General Counsel	One American Square	PO Box 369	Indianapolis	IN	46206-0369	317-285-1860	Stephen Paul	Faegre Baker Daniels LLP
stevej@arbuscapital.com	Arbus Capital	Steve	Jouzapaitis		1320 Tower Road		Schaumburg	IL	60173	847-290-9600	Richard Levy, Jim Regan	Fisk Kart Katz Regan and Levy, Ltd
ken.walker@arcelormittal.com	ArcelorMittal USA	Kenneth	Walker		3210 Watling Avenue		East Chicago	IN	46312		Stephen Paul	Faegre Baker Daniels LLP
richard.lenehan@arcelormittal.com	ArcelorMittal USA	Richard	Lenehan		3210 Watling Avenue		East Chicago	IN	46312		Stephen Paul	Faegre Baker Daniels LLP
trey.lohse@archongroup.com	Archon Group/Equity	Trey	Lohse		6011 Connection Drive		Irving	TX	75039		Andy Raines and Nancy Hunt	Evans & Petree PC
jeff.w.shonkwiler@ardaghr.com	Ardagh Glass, Inc.	Jeff	Shonkwiler	Tax Director	1509 S. Macedonia Avenue		Muncie	IN	47307-4200	765-741-7727	Norm Bruns	Garvey Schubert Barer
steve.stanley@aronov.com	Aronov Realty Management, Inc.	Steve	Stanley	Vice President	3500 Eastern Boulevard		Montgomery	AL	36116-1781	334-277-1000	Jim Regan	Fisk Kart Katz and Regan, Ltd.
crash@ahrtreit.com	Ashford Hospitality Trust	Clayton	Rash	Vice President Property Tax	14185 Dallas Parkway	Suite 1100	Dallas	TX	75254	972-778-9443	Jim Popp; Stan Fineman; Linda Terrill; Jeffrey Mandler	Popp Hutcheson PLLC; Wilkes Artis, Chtd.; Property Tax Law Group, LLC; Rennert Vogel Mandler & Rodriguez, PA
ks8703@att.com	AT&T	Kevin	Snow		One AT&T Way, Rm. 4265		Bedminster	NJ	7921	908-234-8382	Steve Schneider; James Scheffke; Chuck Neely and Nancy Rendleman	Honigman Miller; Fisk Kart Katz Regan and Levy, Ltd, Williams Mullen
gwiggin@att.com	AT&T Services Inc.	Gary	Wiggins	Executive Director - Property Tax	One AT&T Way	P. O. B0x 16631	Bedminster	NJ	7921	908-234-8861	Steve Schneider; Steven P. Young, David Crapo, John Garippa, William K. Elias; Michael Shapiro; Chuck Neely and Nancy Rendleman; Robert Gordon	Honigman & Miller; Holland & Hart, LLP; Crapo Smith LLC, Garippa Lotz & Gianuario, Elias, Books, Brown & Nelson, P.C.; Honigman Miller Schwartz and Cohn LLP; Williams Mullen; Michael Best & Friedrich
rs2943@att.com	AT&T, Inc.	Robert	Strong	Tax Director - Western Region	2700 Watt Ave.	Suite 4014	Sacramento	CA	95821	916-972-3003	Norm Bruns, David Crapo, Steven P. Young	Holland & Hart LLP; Garvey Schubert Barer, Crapo Smith LLC
hirwig@beaconcapital.com	Beacon Capital Partners	Henry	Irwig		200 State Streer	5th Floor	Boston	MA	2109	617-457-0499	Stan Fineman	Wilkes Artis, Chtd.

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	aptcontacts	apctfirms
afreedman@beaconcapital.com	Beacon Capital Partners	Amanda	Freedman	Vice President	200 State Street		Boston	MA	2109		Joel Marcus	Marcus & Pollack
dblyshak@benchmarkmanagement.com	Benchmark Hospitality	Dennis	Blyshak	Chief Financial Officer	2170 Buckthorne Pl	Suite 400	The Woodlands	TX	77382	281-367-5757	Jim Popp	Popp Hutcheson PLLC
ggagnon@bentall.com	Bentall Real Estate Services	Giselle	Gagnon	Property Director	10 Carlson Court, Ste 500		Toronto		M9W 6L2	416-679-2326	Brad Nixon	Nixon Fleet & Poole LLP
pkrupinsky@bjs.com	BJ's Wholesale Club	Paul	Krupinsky	Manager of Property Tax	One Mercer Road		Natick	MA	1760		Jim Popp	Popp Hutcheson PLLC
plowery@broadreachcp.com	Broadreach Capital Partners	Patrick	Lowery		7701 Forsyth	Suite 1025	St. Louis	MO	63105	314-863-9600	Jim Popp	Popp Hutcheson PLLC
jlisicky@bpgroup.net	Buccini, Pollini Group, Inc.	Joseph	Lisicky	Sr. Vice President Asset Management	2020 K Street NW	Suite 600	Washington	DC	20006	202-835-1400	John Garippa	Garippa, Lotz & Giannuario
michael.mcmahon@callahanpc.com	Callahan Capital Partners	Michael	McMahon	Senior Vice President - Asset Management	1411 Broadway		New York	NY	10018	212-840-8615	Joel Marcus	Marcus & Pollack LLP
dean_jacobs@cargill.com	Cargill	Dean	Jacobs	Property Tax Manager, Global Tax & Customs	PO Box 5626		Minneapolis	MN	55450		Linda Terrill	Property Tax Law Group, LLC
apetrarca@cedarwoodc.com	Cedarwood Development, Inc.	Anthony	Petrarca		1765 Merriman Road	Suite 350	Akron	OH	44313		J. Kieran Jennings	Siegel Jennings Co., L.P.A.
apetrarca@cedarwoodc.com	Cedarwood Development, Inc.	Anthony	Petrarca		1766 Merriman Road	Suite 350	Akron	OH	25262.9		J. Kieran Jennings	Siegel Jennings Co., L.P.A.
jeremy.jenkins@centuryaluminum.com	Century Aluminum	Jeremy	Jenkins		9404 State Route 2096		Robards	KY	42452-9735		Michele M. Whittington	Stites & Harbison
hal.holmquist@centurylink.com	CenturyLink	Hal	Holmquist		100 CenturyLink Dr.		Monroe	LA	71203	913-345-7875	Paul Bancroft, David J. Crapo; Steven P. Young; Joel Marcus	Holland & Hart LLP; Lional Sawyer & Collins, Crapo Smith LLC; Marcus & Pollack
roy.adkins@centurylink.com	CenturyLink	Roy	Adkins	Associate General Counsel	1801 California	Suite 2500	Denver	CO	80202	303-992-2685	David J. Crapo; Steven P. Young; Joel Marcus	Holland & Hart LLP; Marcus & Pollack
ewittich@vno.com	Charles E. Smith Management, Inc.	Ernie	Wittich	Vice President of Acquisitions	2345 Crystal Drive, C	10th Floor	Arlington	VA	22202-4801	703-769-1135	Eric Kassoff	Wilkes Artis, Chtd.
moorch@cpchem.com	Chevron Phillips Chemical Company LP	Chaney	Moore	Tax Analyst	10001 Six Pines Drive		The Woodlands		77380	832-813-4713	Jim Popp	Popp Hutcheson PLLC
sallach@clearchannel.com	Clear Channel Outdoor, Inc.	Sal	Llach	Associate General Counsel - Litigation	99 Park Avenue		New York	NY	10016		Robert Gordon	Michael Best and Friedrich
dino@cresmanagement.com	Cres Management	Dino	Agnos		9201 Ward Parkway,	1601 Village West Parkway	Kansas City	MO	64114	816-268-1498	Linda Terrill	Property Tax Law Group, LLC
kerry_carnahan@csx.com	CSX Corporation	Kerry	Carnahan	Director, Property Taxes	500 Water Street, C-910		Jacksonville	FL	32202	904-633-5206	Chuck Neely and Nancy Rendleman	Williams Mullen
leo.lapierre@cvshealth.com	CVS Caremark	Leo	Lapierre	National Property Tax Manager	One CVS Drive		Woonsocket	RI	2896	401-770-7212	Steve Paul, Jim Popp, Sharon DiPaolo and Kieran Jennings, Michelle Whittington, Ryan Hild and Michael Martone	Faegre Baker Daniels, LLP; Popp Hutcheson PLLC, Siegel Jennings, L.P.A.; Martone & Leistman; Stites and Harbison
daniel@danielepowell.com	Daniel Powell Real Estate	Dan	Powell		320 South Cedros Avenue, #711		Solana Beach	CA	92075		David Croysdale and Robert Gordon	Michael Best & Friedrich LLP

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	apctcontacts	apctfirms
Doakes@ddr.com	DDR Corp.	David	Oakes	President and Chief Financial Officer	3300 Enterprise Parkway		Beachwood	OH	44122		J. Kieran Jennings	Siegel Jennings Co., L.P.A.
joe.pereles@druryhotels.com	Drury Inns, Inc.	Joseph	Pereles	Vice President	721 Emerson Road	Suite 400	St. Louis	MO	63141	314-429-2255	Jim Popp	Popp Hutcheson PLLC
lynn.sugg@dtz.com	DTZ	Lynn	Sugg	Managing Director	5250 Virginia Way		Brentwood	TN	37027	615-301-2840	Andy Raines; Nancy Hart	Evans & Petree PC
doug.greer@dukerealty.com	Duke Realty Corp	Doug	Greer	Vice President, Legal	600 E. 96th Street		Indianapolis	IN	46240		Stephen Paul	Faegre Baker Daniels LLP
fran.rossi@echodevelopers.com	ECHO Real Estate Services Company	France sca	Rossi	Development Director	701 Alpha Drive		Pittsburgh	PA	15238-2820	412-963-2397	Victor Anselmo and Sharon F. DiPaolo	Siegel Jennings Co., L.P.A.
pgalbra@entergy.com	Entergy Services, Inc.	Patricia	Galbraith	Manager, State & Local Taxes	639 Loyola Avenue		New Orleans	LA	70113	504-576-4407	Jim Popp	Popp Hutcheson PLLC
anoor@eprod.com	Enterprise Products	Al	Noor		2727 North Loop West		Houston	TX	77008-1044		Jim Popp	Popp Hutcheson PLLC
anoor@eprod.com	Enterprise Products	Al	Noor		2728 North Loop West		Houston	TX	77008-1045		Jim Popp	Popp Hutcheson PLLC
djp1949@aol.com	Executive Affiliates Inc.	Dennis	Pierro		47W210 Route 30		Big Rock	IL	60511		Stewart L. Mandell	Honigman Miller Schwartz and Cohn, LLP
john.p.graves@exxonmobil.com	Exxon Mobil Corporation	John	Graves	Property Tax Agent	P.O. Box 53		Houston	TX	77001-0053	713-431-2756	James Popp	Popp Hutcheson PLLC
william.f.rogers@exxonmobil.com	ExxonMobil Corporation	William	Rogers	Property Tax Regional Manager	4500 Dacoma Street	Room 347A	Houston	TX	77092-8614	832-624-5121	Cris K. O'Neall	Cahill, Davis & O'Neall, LLP
tjarrett@felcor.com	FelCor Lodging Trust Incorporated	Toni	Jarrett		545 E. John Carpenter	Suite 1300	Irving	TX	75062		John Garippa	Garippa, Lotz & Giannuario; Property Tax Law Group, LLC
bmiller@fred-inc.com	Fiduciary Real Estate Development, Inc.	Brett	Miller		789 North Water Str	Suite 200	Milwaukee	WI	53202		Bret Roge, Robert Teper and Robert Gordon	Michael Best & Friedrich LLP
bmiller@fred-inc.com	Fiduciary Real Estate Development, Inc.	Brett	Miller		790 North Water Str	Suite 200	Milwaukee	WI	17578.4		Bret Roge, Robert Teper and Robert Gordon	Michael Best & Friedrich LLP
chrischarpentier@forestcity.net	Forest City Enterprises	Chris	Charpentier		50 Public Square	Suite 1026	Cleveland	OH	44113	216-416-3416	Richard Levy, Jim Regan	Fisk Kart Katz Regan and Levy, Ltd.
jeffreysabatine@forestcity.net	Forest City Enterprises	Jeffrey	Sabatine		50 Public Square		Cleveland	OH	44113	216-416-3251	Richard Levy and Jim Regan	Fisk Kart Katz Regan and Levy, Ltd
jackwu@ftpc.fpcusa.com	Formosa Plastics Corporation	Jack	Wu		PO Box 7000		Point Comfort	TX	77978		Jim Popp	Popp Hutcheson PLLC
mm@geolo.com	Geolo Capital	Michael	Mayer	Mayer	Pier 5, Suite 102	The Embarcadero	San Francisco	CA	94111	415-694-5823	Robb Udell	Rennert Vogel Mandler & Rodriguez, P.A.
jennifer.mezeske@gfs.com	Gordon Food Service, Inc.	Jennifer	Mezeske	Tax Accountant	P. O. Box 2992		Grand Rapids	MI	49501-2992	616-717-6754	Sharon F. DiPaolo	Siegel Jennings Co., LPA
Park@grimmerrealty.com	Grimmer Realty Co., Inc.	Park	Grimmer		200 Green Springs Highway		Birmingham	AL	35209-4906		Howard Donovan	DonovanFingar, LLC
david.decamp@grubb-ellis.com	Grubb & Ellis of Metropolitan Wash. D.C.	David	DeCamp	Senior Vice President	900 19th Street, N.W	Ste 600	Washington DC		20006	202-312-5400	Stan Fineman	Wilkes Artis, Chtd.
turk.russell@heb.com	H.E. Butt Grocery Co.	Russell	Turk	Manager of Property Tax	Arsenal - West 2	PO Box 839999	San Antonio	TX	78283	210-938-8211	Jim Popp	Popp Hutcheson PLLC
brigham.manrique@hilton.com	Hilton Hotels Corporation	Brigham	Manrique		7930 Jones Branch Dr.		McLean	VA	22102	703-883-5414	Jim Regan	Popp Hutcheson PLLC; Fisk Kart Katz Regan and Levy, Ltd.
chuck_watters@hines.com	Hines Interests Limited Partnership	Charles	Watters		200 Renaissance Cer	Suite 1400	Detroit	MI	48243	313-568-5775	Michael Shapiro	Honigman Miller Schwartz and Cohn, LLP
daniel.holt@hmshost.com	Holt International, Inc.	Daniel	Holt	Senior Director, Sales & Property Tax	6905 Rockledge Driv	MSS-3	Bethesda	MD	20817	240-694-4287	David J. Crapo, Steven P. Young	Holland & Hart LLP

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	apctcontacts	apctfirms
steven.stockert@honeywell.com	Honeywell	Steven	Stockert		101 Columbia Road		Morristown	NJ	07960-4640	973-455-2777	Michele M. Whittington	Stites & Harbison
matthew.ahrens@hosthotels.com	Host Hotels & Resorts, Inc.	Matthew	Ahrens	Vice President, Property, Sales and Use Tax	6903 Rockledge Drive	Suite 1500	Bethesda	MD	20817-1109	240-744-5357	James Popp; Cris O'Neill; Stephen Paul; Michael Shapiro; John Garippa; Paul Moore	Popp Hutcheson PLLC; Cahill, Davis & O'Neill, LLP; Faegre Baker Daniels LLP; Honigman Miller Schwartz and Cohn, LLP; Garippa Lotz & Gianuario; Mooney, Wright & Moore, PLLC;
mmatson@hullpg.com	Hull Property Group	Matthew	Matson	Associate Counsel	1190 Interstate Parkway		Augusta	GA	30909	706-434-1713	Stephen H. Paul; Lisa Stuckey	Faegre Baker Daniels LLP; Ragsdale, Beals, Seigler, Patterson & Gray, LLP
pvanderwall@hyattClassic.com	Hyatt Hotels Corporation	Philip	Vanderwall		71 South Wacker Drive	Suite 900	Chicago	IL	60606		John Garippa	Garippa, Lotz & Giannuario
GBenio@imerys.com	Imerys - North America	George	Benio		100 Mansell Court East	Suite 300	Roswell	GA	30076-4860		Brian Morrissey, Lisa Stuckey	Ragsdale, Beals, Seigler, Patterson & Gray, LLP
dan@intcapllc.com	Integrated Capital, LLC	Dan	Kurz	Partner	11100 Santa Monica Boulevard, #360		Los Angeles	CA	90025	312-575-8801	Linda Terrill	Property Tax Law Group, LLC
william.l.harris@intel.com	Intel Corporation	William	Harris	Tax Manager	2200 Mission College	SC4-206	Santa Clara	CA	95052-8119	408-765-1540	Jim Popp; David G. Saliba; Paul Moore	Popp Hutcheson PLLC; Saliba & Saliba; Mooney, Wright & Moore, PLLC
david@interrerealty.com	Interra Realty	David	Goss		640 North LaSalle Street		Chicago	IL	60654	312-361-3142	Richard Levy, Jim Regan	Fisk Kart Katz Regan and Levy, Ltd.
dkleyer@jcpenny.com	J.C. Penney Co., Inc.	David	Kleyer	Property Tax Manager	P.O. Box 10001	Mail Stop 1217	Dallas	TX	75301-1217	972-431-2884	Linda Terrill; Joel Marcus; Paul Moore	Property Tax Law Group, LLC; Marcus & Pollack; Mooney, Wright & Moore, PLLC
dkleyer@jcp.com	J.C. Penney Co., Inc.	David	Kleyer	Property Tax Manager	P. O. Box 10001		Dallas	TX	75301	972-431-2512	David G. Saliba; Joel Marcus; Paul Moore	Saliba & Saliba; Marcus & Pollack, LLP; Mooney, Wright & Moore, PLLC
eugene.hendrickson@kindred.com	Kindred Healthcare, Inc.	Eugene	Hendrickson	Manager of Property Tax	680 South 4th Street		Louisville	KY	40202-2407	502-596-7515	Michele M. Whittington	Stites & Harbison PLLC
vnorman@kiterealty.com	Kite Realty Group	Vickie	Norman	V.P., Tax Management	30 S. Meridian Street	Suite 1100	Indianapolis	IN	46204	317-577-5600	Lisa F. Stuckey; David G. Saliba	Ragsdale, Beales, Seigler, Patterson & Gray, LLP; Saliba & Saliba
scott.schnuckel@kohls.com	Kohl's Department Stores	Scott	Schnuckel		N56 W17000 Ridgewood Dr		Menomonee Falls	WI	53051	262-703-7325	Michael Shapiro	Honigman Miller Schwartz and Cohn, LLP
kendall.lees@kohls.com	Kohl's Department Stores, Inc.	D. Kendall	Lees	Real Estate Expense Manager	N. 56th W.	17000 Ridgewood Drive	Menomonee Falls	WI	53051	262-703-2774	John Garippa; David G. Saliba; Jim Popp; Michael Shapiro, Sharon F. DiPaolo	Garippa, Lotz & Giannuario; Saliba & Saliba; Popp Hutcheson, PLLC; Honigman Miller Schwartz and Cohn LLP; Siegel Jennings, L.P.A.
ghay@kraft.com	Kraft Foods Global, Inc.	Gregory	Hay	Senior Tax Representative	Three Lakes Drive, NF217		Northfield	IL	60093-2753	847-646-5440	Jim Popp	Popp Hutcheson PLLC
twilson@lbrealty.com	LB Realty	Terry	Wilson	Director	8750 N. Central Expressway	Suite 800	Dallas	TX	75231	214-989-0654	Andrew Ives	Rennert Vogel Mandler & Rodriguez
djellison@libertyproperty.com	Liberty Property Trust	David	Jellison		10400 Viking Drive		Eden Prairie	MN	55344	952-947-1100	John Gendler	Smith, Gendler, Shiell, Sheff, Ford & Maher, P.A.
dlambrecht@lifetimefitness.com	Lifetime Fitness	Dale	Lambrecht		2902 Corporate Place		Chanhassen	MN	55307	952-229-7834	James Popp; Mark Burnstein; Paul Moore	Honigman Miller; Popp Hutcheson PLLC; Mooney, Wright & Moore, PLLC
bernst@lpc.com	Lincoln Property Company	Brandon	Ernst	Vice President	101 Constitution Avenue	Suite 600	Washington	DC	20001	703-284-5861	Stuart Turow	Wilkes Artis, Chtd.
jhinton@lpc.com	Lincoln Property Company	John	Hinton	Vice President	810 1st Street N.E.	Suite 520	Washington	DC	20002	202-682-3101	Stuart Turow	Wilkes Artis, Chtd.
bernst@lpc.com	Lincoln Property Company	Brandon	Ernst	Vice President	102 Constitution Avenue	Suite 600	Washington	DC	20139.9	703-284-5862	Stuart Turow	Wilkes Artis, Chtd.
tlhitchcock@longfibre.com	Longview Fibre Company	Timothy	Hitchcock	Director of Taxes	30 Fibre Way		Longview	WA	98632	360-425-1550	David Canary and Norm Bruns	Garvey Schubert Barer

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	aptcontacts	aptcfrms
robert.j.meiers@lowes.com	Lowe's Companies, Inc.	Robert	Meiers		P.O. Box 1000	1000 Lowe's Boulevard	Mooresville	NC	28115	336-658-4895	Michael Shapiro, Stephen Paul	Honigman, Miller Schwartz and Cohn, LLP; Faegre Baker Daniels LLP
taccordino@micron.com	Micron Technology, Inc.	Terry	Accordino	Property Tax Manager	PO Box 6	MS 107	Boise	ID	83707-0006	208-368-4670	Norm Bruns	Garvey Schubert Barer
ewierzel@millenniumptrs.com	Millennium Partners	Ed	Wierzel		1790 Broadway	5th Floor	New York	NY	10019	646-505-4216	Jeffrey Mandler	Rennert Vogel Mandler & Rodriguez P.A.
Laurie.zirpel@hillwood.com	Ms. Laurie Zirpel	Hillwood	Investments		3090 Olive St., Suite 200		Dallas	TX	75219	817-224-6064	Andy Raines	Evans & Petree PC
rich.rigby@williams.com	Northwest Pipeline	Richard	Rigby		PO Box 2400	Mail Drop 40-6	Tulsa	OK	74102		David Crapo; Steven P. Young	Holland & Hart LLP
bbowers@nucor.com	Nucor Corporation	Elizabeth	Bowers	General Manager of Taxes	2100 Rexford Rd.		Charlotte	NC	28211	704-367-8665	Stephen Paul	Faegre Baker Daniels LLP
bbowers@nucor.com	Nucor Corporation	Elizabeth	Bowers	General Manager of Taxes	2101 Rexford Rd.		Charlotte	NC	22701.4	704-367-8665	Stephen Paul	Faegre Baker Daniels LLP
scott.smajstrla@nustarenergy.com	NuStar Energy, LP	Scott	Smajstrla	Ad Valorem Tax Director	P. O. Box 780339		San Antonio	TX	78278		David J. Crapo; Steven P. Young; Cris O'Neill; Jim Popp	Holland & Hart LLP, Popp Hutcheson PLLC; Cahill, Davis & O'Neill, LLP
jh4484@cox.net	Parkway Management	Jerry	Harris	President	595 Gage Lane		San Diego	CA	92106		Howard Donovan	DonovanFingar, LLC
mfilmanowicz@crmanagement.com	Payne & Dolan Inc.	Mark	Filmanowicz	Vice President and General Counsel	N3 W23650 Badinger Rd, P.O. Box 78		Waukesha	WI	53187	262-524-1700	Bret Roge and Robert Gordon	Michael Best & Friedrich LLP
eric.d.wojinski@pepsico.com	PepsiCo, Inc.	Eric	Wojinski	Sr. Tax Manager	7701 Legacy Drive		Plano	TX	75024	972-334-2217	Cris O'Neill	Cahill, Davis & O'Neill, LLP
jhardwick@petro-hunt.com	Petro-Hunt	Jack	Hardwick	Manager Ad Valorem Tax	1601 Elm Street	Suite 3800	Dallas	TX	75201-7104	214-880-8446	Jim Popp	Popp Hutcheson PLLC
dhoffman@ssg.petsmart.com	Petsmart, Inc.	Dana	Hoffman	Tax Analyst	19601 N. 27th Avenue	Building 2	Phoenix	AZ	85027	623-516-3918	Stephen H. Paul; J. Kieran Jennings and Sharon F. DiPaolo; David Saliba	Siegel Jennings Co., LPA; Faegre Baker Daniels LLP; Saliba & Saliba
dennis.taylor@plumcreek.com	Plum Creek Timber Company, Inc.	Dennis	Taylor	Property Tax Manager	One Concourse Park	Suite 755	Atlanta	GA	30328	770-829-6307	David Canary; Robert L. Gordon	Garvey Schubert Barer; Michael Best & Friedrich LLP
paul.stamnes@plumcreek.com	Plum Creek Timber Company, Inc.	Paul	Stamnes	Director of Tax Planning and	999 Third Avenue	Suite 4300	Seattle	WA	98104	770-829-6307	Robert L. Gordon	Michael Best & Friedrich LLP
petrella@ppg.com	PPG Industries, Inc.	Don	Petrella		One PPG Place		Pittsburgh	PA	15222		Fred Siegel and Kieran Jennings	Siegel Jennings Co., L.P.A.
tim.ross@questar.com	Questar	Tim	Ross		180 East 100 South,	P.O. Box 45360	Salt Lake City	UT	84145-0360		David J. Crapo, Steven P. Holland	Holland & Hart LLP
Majury@rpai.com	Retail Properties of America, Inc.	Mike	Majury	Property Tax Manager Asset Management	2021 Spring Road	Suite 200	Oak Brook	IL	60523	630-6344178	Jeffrey Mandler	Rennert Vogel Mandler & Rodriguez, PA
jowen@riverviewm.com	Riverview Management	Jim	Owen	Vice President of Residential Asset Management	1765 Merriman Road		Akron	OH	44313	3300-869-2278	J. Kieran Jennings	Siegel Jennings Co., LPA
Clee@Roll.com	Roll Global, LLC	Clara	Lee	Associate Tax Counsel	11444 W. Olympic Blvd.		Los Angeles	CA	90064	310-966-8762	Cris O'Neill	Cahill, Davis & O'Neill, LLP
jim.thaxton@rumpke.com	Rumpke Consolidated Companies, Inc.	James	Thaxton	General Counsel	10795 Hughes Road		Cincinnati	OH	45251-4523		Michele M. Whittington	Stites & Harbison
kyle.sheehan@searshc.com	Sears, Roebuck & Co.	Kyle	Sheehan		3333 Berverly Road		Hoffman Estates	IL	60179	847-286-6238	David Saliba	Saliba & Saliba

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	apcccontacts	apccfirms
mlarson@simon.com	Simon Property Group	Michael	Larson	Vice President, Property Tax	225 West Washington	11th floor	Indianapolis	IN	46204	317-263-2214	Norm Bruns, Stephen Paul; Paul Moore	Garvey Schubert Barer; Faegre Baker Daniels LLP; Mooney, Wright & Moore, PLLC
jpaz@simon.com	Simon Property Group, Inc.	Juan	Paz	Senior Manager, Property Tax	225 West Washington	11th floor	Indianapolis	IN	46204	317-263-2214	J. Kieran Jennings; Paul Moore	Siegel Jennings Co., L.P.A.; Mooney, Wright & Moore, PLLC
murray_williams@swnc.com	Southwestern Energy Company	Murray	Williams		2350 N. Sam Houston	Suite 125	Houston	TX	77032		Eilliam Elias	Elias Brroks
tony.whalen@sprint.com	Sprint Corp.	Tony	Whalen		P.O. Box 12913		Shawnee Mission	KS	66282	913-315-5791	David J. Crapo, Steven P. Young	Holland & Hart, LLP
john.walker@starwoodhotels.com	Starwood Hotels & Resorts Worldwide	John	Walker	Manager, Property Tax	2231 E. Camelback R	Suite 400	Phoenix	AZ	85016	602-801-9009	John Garippa; Jim Popp; Stephen Paul	Garippa, Lotz & Giannuario; Faegre Baker Daniels LLP; Popp Hutcheson, PLLC; Ragsdale, Beals, Seigler, Patterson & Gray, LLP
sherry.keough@steelscape.com	Steelscape, Inc.	Sherry	Keough	Controller	222 West Kalama	River Road	Kalama	WA	98625	360-673-8687	Norm Bruns	Garvey Schubert Barer
dmeisenhelder@strategiccapitalpartners.net	Strategic Capital Partners LLC	David	Meisenhelder	Vice President Asset Management	280 East 96th Street	Suite 160	Indianapolis	IN	46240	317-819-1871	Stephen Paul	Faegre Baker Daniels LLP
jcrist@sunstonehotels.com	Sunstone Hotel Investors, Inc.	Julie	Crist	Director of Property and Sales Tax	120 Vantis, Suite 350		Aliso Viejo	CA	92656	949-382-3011	Jim Popp	Popp Hutcheson PLLC
jack.schindler@target.com	Target Corporation	John	Schindler	Senior Manager, Property Tax	P. O. Box 9456		Minneapolis	MN	55440	612-781-9208	John Garippa; David Saliba; J. Kieran Jennings; Paul Moore	Garippa, Lotz & Giannuario, Saliba & Saliba, Siegel Jennings Co., L.P.A.; Mooney, Wright & Moore, PLLC
robert.jacoby@target.com	Target Corporation	Robert	Jacoby	Senior Manager, Real Estate Tax	33 South 6th Street	CC-1030	Minneapolis	MN	55402	612-761-9208	J. Kieran Jennings and Sharon DiPaolo; Chuck Neely and Nancy Rendleman	Siegel Jennings Co., L.P.A.; Williams Mullen
gtaxman@taxmaninvestment.com	Taxman Investment Company	Gary	Taxman		252 E. Highland Avenue		Milwaukee	WI	53202		Bret Roge & Robert Gordon	Michael Best & Friedrich LLP
dick.lee@tenethealth.com	Tenet Healthcare Corporation	Richard	Lee	Director, Property Taxation	1000 South Fremont	Bldg. A10, Suite 10034	Alhambra	CA	91803	626-300-4990	Jim Popp; Cris O'Neall; Chuck Neely	Popp Hutcheson PLLC; Cahill, Davis & O'Neall LLP; Williams Mullen
chip.l.twomey@tsocorp.com	Tesoro Companies	Tommy	Twomey	Director, Property Tax	19100 Ridgewood Parkway		San Antonio	TX	78259			Cahill, Davis & O'Neall, LLP
jerry@fogelsonproperties.com	The Fogelson Companies	Gerald	Fogelson		1455 South Michigan	Suite 210	Chicago	IL	60605	312-986-6823	Richard Levy, Jim Regan	Fisk Kart Katz Regan & Levy, Ltd
ahayman@haymanco.com	The Hayman Company	Andrew	Hayman	President	5700 Crooks Road	4th Floor	Troy	MI	48098-2809	248-879-7777	Jim Popp; Hal Gray and Lisa Stuckey; Steve Schneider	Honigman Miller; Popp Hutcheson PLLC; Ragsdale, Beals, Seigler, Patterson & Gray, LLP
timothyhillier@yahoo.com	The Hiller Company	Timothy	Hillier		777 N. Jefferson Street		Milwaukee	WI	53202		Bret Roge & Robert Gordon	Michael Best & Friedrich LLP
thutchison@inlandgroup.com	The Inland Real Estate Group, Inc.	Tim	Hutchison		2901 Butterfield Road		Oak Brook	IL	60523	630-368-2280	Stephen Paul	Faegre Baker Daniels LLP
ggagne@relatedgroup.com	The Related Group	Greg	Gagne	Vice President - Accounting	315 S. Biscayne Boul	3rd Floor	Miami	FL	33131	305-460-9900 ext.355	Jeffrey Mandler	Rennert Vogel Mandler & Rodriguez, PA
john.fouts@tnb.com	Thomnas & Betts	John	Fouts	Corporate Director of Real Estate	8155 T&B Blvd.		Memphis	TN	38125	901 252 5213	Andy Raines and Nancy Evans	Evans & Petree, PC
john.kinney@timewarner.com	Time Warner Inc.	John	Kinney	V.P. - State & Local Tax	One Time Warner Center,	16th Flr	New York	NY	10019-8016		Cris O'Neall	Cahill, Davis & O'Neall, LLP
mbasham@tishmanspeyer.com	Tishman Speyer Properties	Marci	Basham		1775 Pennsylvania A	Suite 800	Washington DC	DC	20006	202-420-2140	Stanley Fineman and Stuart Turnow; Joel Marcus	Wilkes Artis, Chtd.; Marcus & Pollack

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	aptcontacts	aptcfirms
stephen.yergeau@t-mobile.com	T-Mobile USA, Inc.	Stephen	Yergeau	Director, Property Tax	12920 SE 38th Street		Bellevue	WA	98006		Stewart Mandell; Chuck Neely and Nancy Rendleman; David J. Crapo; Steven P. Young; Lisa Stuckey	Honigman; Holland and Hart LLP; Williams Mullen; Ragsdale, Beals, Seiger, Patterson & Gray, LLP
ken_marshall@transcanada.com	TransCanada Pipelines Ltd.	Ken	Marsh	Manager, Property Tax	P.O. Box 1000, Station M		Calgary	Alberta	T2P 4K5	416-692-2115	Brad Nixon, David C. Crapo, Steven P. Young	Nixon Fleet & Poole LLP, Crapo Smith LLC, Holland & Hart LLP
tom.fink@trepp.com	Trepp, LLC	Thomas	Fink	Senior Vice President	477 Madison Avenue		New York City	NY	10022	212-754-1010	Linda Terrill	Property Tax Law Group, LLC
robert.cox@tyson.com	Tyson Foods, Inc.	Robert	Cox	Tax Dept.	P.O. Box 2020		Springdale	AR	72765-2020	501-290-7271	Chuck Neely and Nancy Rendleman	Williams Mullen
ramorgan@up.com	Union Pacific Railroad	Bob	Morgan	Senior Director-State Tax Legislation	1400 Douglas Street	STOP 1650	Omaha	NE	68179		David J. Crapo; Steven P. Young	Holland & Hart LLP
debra.k.reynolds-clark@ulalaunch.com	United Launch Alliance	Debra	Reynolds-Clark		9501 East Panorama Circle		Centennial	CO	53201		Howard Donovan	DonovanFingar LLC
lola.strause@valero.com	Valero Energy Corporation	Lola	Strause		PO Box 690110		San Antonio	TX	78269	210-345-2703	Jim Popp	Popp Hutcheson PLLC
stacey.sprinkle@verizonwireless.com	Verizon Wireless	Stacey	Sprinkle		8350 E. Crescent Pkwy, Ste 200		Greenwood Village	CO	80111	303-694-8908	David J. Crapo; Steven P. Young	Holland & Hart LLP
jkoehn@villagegreen.com	Village Green	Jason	Koehn	Chief Investment Officer	188 West Randolph Street		Chicago	IL	60601	3123352630	J. Kieran Jennings; Sharon F. DiPaolo	Siegel Jennings CO., L.P.A.
rlarsen@vonmaur.com	Von Maur, Inc.	Robert	Larsen		6565 Brady St.		Davenport	IA	52806	563-388-2200	Michael Shapiro	Honigman Miller Schwartz and Cohn, LLP
adam.strasser@walgreens.com	Walgreen Co.	Adam	Strasser	Senior Tax Manager/Real Estate Appeals	300 Wilmot Rd., MS 3301		Deerfield	IL	60015	847-527-4424	Jim Popp; Stephen Paul; Kieran Jennings and Sharon DiPaolo	Popp Hutcheson PLLC; Faegre Baker Daniels LLP; Siegel Jennings Co., L.P.A.
victoria.arensky@walgreens.com	Walgreen Co.	Victoria	Arensky	Assistant Property Tax Manager	300 Wilmot Rd., MS 3301		Deerfield	IL	60015	847-914-5498	Jim Popp	Popp Hutcheson PLLC
gerald.mcnicholas@walgreens.com	Walgreen Company	Gerald	McNicholas	Administrator, Real Estate Tax	300 Wilmot Rd.,	Tax Dept. MS #3301	Deerfield	IL	60015	847-527-4418	J. Kieran Jennings; Victor Anselmo; Stephen Paul; Michelle Whittington	Siegel Jennings Co., L.P.A.; Faegre Baker Daniels LLP; Stites & Harbison
rob.boxley@walgreens.com	Walgreen Company	Robert	Boxley	Administrator, Real Estate Tax Appeals	300 Wilmot Rd.	Tax Dept. MS #3301	Deerfield	IL	60015	847-527-4852	Aaron Vasant, Sharon F. DiPaolo and J. Kieran Jennings	Siegel Jennings Co., L.P.A., DonovanFingar, LLC
ekruse@wallc.com	Waterton Residential	Ed	Kruse		30 S. Wacker Dr., Suite 3600		Chicago	IL	60606	312-476-2332	John Gendler; Joel Marcus	Smith, Gendler, Shiell, Sheff, Ford & Maher, P.A.; Joel Marcus
pwilke@weingarten.com	Weingarten Realty Investors	Paul	Wilke	Director, Ad Valorem Tax	PO Box 924133	3rd Floor	Houston	TX	77292-4133	713-866-6949	Jim Popp; Jim Regan; Paul Bancroft; Cris K. O'Neill	Popp Hutcheson PLLC; Fisk Kart Katz Regan and Levy, Ltd, Lionel Sawyer & Collins; Cahill, Davis & O'Neill, LLP
ted.brown@wellpoint.com	WellPoint, Inc.	Ted	Brown	Director and Counsel	120 Monument Circle		Indianapolis	IN	46204		Stephen Paul	Faegre Baker Daniels LLP
terry.gardner@wellpoint.com	WellPoint, Inc.	Terry	Gardner	Corporate Real Estate Director	120 Monument Circle	(IN102-A359)	Indianapolis	IN	46204	317-488-6891	Stephen Paul	Faegre Baker Daniels
lyoo@us.westfield.com	Westfield, LLC	Laurie	Yoo	Associate General Counsel	2049 Century Park E	Suite 4100	Los Angeles	CA	90067	310-689-2676	Cris O'Neal	Cahill, Davis & O'Neill, LLP
ed.schreiber@whihotels.com	Winegardner & Hammons, Inc.	Ed	Schreiber	CPA, Tax Manager and Agent	4243 Hunt Road		Cincinnati	OH	45242	513-794-2559	Jim Popp	Popp Hutcheson PLLC

email	company	first name	lastname	title	address1	address2	city	state	zip	phone	apcccontacts	apccfirms
jcihak@woodbinedevelopment.com	Woodbine Development Corp.	Jim	Cihak	Sr. Vice President	1900 North Akard St	Suite 5000	Dallas	TX	75201	214-855-6065	James Popp and Raymond Gray; Paul Bancroft; Paul Moore	Popp Hutcheson PLLC; Lionel Sawyer & Collins; Mooney, Wright & Moore, PLLC
BNachman@WPRealty.com	WP Realty	Brad	Nachman	Manager Tax and Audit	940 Haverford Road		Bryn Mawr	PA	19010	610-552-6048	J. Kieran Jennings and Sharon F. DiPaolo	Siegel Jennings Co., L.P.A.
BNachman@WPRealty.com	WP Realty	Brad	Nachman	Manager Tax and Audit	941 Haverford Road		Bryn Mawr	PA	15016.9	610-552-6049	J. Kieran Jennings and Sharon F. DiPaolo	Siegel Jennings Co., L.P.A.

100% APTC Firm Member Eblast Participation

2015 Submissions Quarterly E-blast / Newsletter 100% Participation	
State	Firm
California	Greenberg Traurig LLP
Florida	Rennert Vogel Mandler & Rodriguez, P.A.
Georgia	Ragsdale, Beals, Seigler, Patterson & Gray, LLP
Idaho	Garvey Schubert Barer
Indiana	Faegre Baker Daniels LLP
Minnesota	Smith Gendler Schiell Sheff Ford & Maher
Oregon	Garvey Schubert Barer
Texas	Popp Hutcheson PLLC
Utah	Holland & Hart LLP
Washington	Garvey Schubert Barer

2015 Quarterly E-blast / Newsletter Contributors

State	Firm	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Alabama	DonovanFingar LLC		•		
Arizona	Mooney, Wright & Moore, PLLC		•	•	
Arkansas	Evans Petree PC				
California	Greenberg Traurig LLP	•	•	•	•
Canada	Nixon Fleet & Poole LLP				
Colorado	Berenbaum Weinshienk PC	•			
Connecticut	Pullman & Comley, LLC	•	•		•
District of Columbia	Wilkes Artis, Chartered	•			•
Florida	Rennert Vogel Mandler & Rodriguez, P.A.	•	•	•	•
Georgia	Ragsdale, Beals, Seigler, Patterson & Gray, LLP	•	•	•	•
Idaho	Garvey Schubert Barer	•	•	•	•
Illinois	Fish Kart Katz and Regan, LTD.	•			
Indiana	Faegre Baker Daniels, LLP	•	•	•	•
Iowa	Faegre Baker Daniels, LLP				
Kansas	Property Tax Law Group, LLC				
Kentucky	Stites & Harbison, PLLC	•		•	•
Louisiana	Kean, Miller LLP		•		
Maine	Saliba & Saliba				
Maryland	Wilkes Artis, Chartered	•			•
Massachusetts	Saliba & Saliba	•	•		•
Michigan	Honigman Miller Schwartz and Cohn, LLP	•	•	•	•
Minnesota	Smith Gendler Schiell Sheff Ford & Maher	•	•	•	•
Missouri	The Wallach Law Firm				
Montana	Holland & Hart				
Nebraska	Property Tax Law Group, LLC				
Nevada	Fennemore Craig, P.C.	•			
New Hampshire	Saliba & Saliba	•	•		•
New Jersey	Garippa Lotz & Giannuario	•	•		
New Mexico	Holland & Hart				
New York City	Marcus & Pollack, LLP	•	•		
New York State	Koeppel Martone & Leistman, LLC				
North Carolina	Williams Mullen		•	•	
Ohio	Siegel Jennings Co., LPA	•	•		
Oklahoma	Elias Books Brown & Nelson PC	•	•	•	
Oregon	Garvey Schubert Barer	•	•	•	•
Pennsylvania (Eastern)	Garippa Lotz & Giannuario			•	
Pennsylvania (Western)	Siegel Jennings Co., LPA	•	•		•
Rhode Island	Saliba & Saliba		•		•
South Carolina	Womble Carlyle Sandridge & Rice PLLC				
Tennessee	Evans Petree PC	•	•		•
Texas	Popp Hutcheson PLLC	•	•	•	•
Utah	Holland and Hart	•	•	•	•
Virginia	Wilkes Artis, Chartered	•			•
Washington	Garvey Schubert Barer	•	•	•	•
Wisconsin	Michael Best & Friedrich LLP				
Wyoming	Holland & Hart				
Total Submissions		27	25	15	21

2015 Published Articles

State	Firm	Number of Articles
Alabama	DonovanFingar LLC	1
Arizona	Mooney, Wright & Moore, PLLC	
Arkansas	Evans Petree PC	
California	Greenberg Traurig LLP	2
Canada	Nixon Fleet & Poole LLP	
Colorado	Berenbaum Weinshienk PC	
Connecticut	Pullman & Comley, LLC	1
District of Columbia	Wilkes Artis, Chartered	
Florida	Rennert Vogel Mandler & Rodriguez, P.A.	
Georgia	Ragsdale, Beals, Seigler, Patterson & Gray, LLP	1
Idaho	Garvey Schubert Barer	
Illinois	Fish Kart Katz and Regan, LTD.	
Indiana	Faegre Baker Daniels, LLP	4
Kansas	Property Tax Law Group, LLC	2
Kentucky	Stites & Harbison, PLLC	
Louisiana	Kean, Miller LLP	1
Maine	Saliba & Saliba	
Maryland	Wilkes Artis, CHTD	
Massachusetts	Saliba & Saliba	
Michigan	Honigman Miller Schwartz and Cohn, LLP	3
Minnesota	Smith Gendler Schiell Sheff Ford & Maher	
Missouri	The Wallach Law Firm	1
Montana	Holland & Hart	1
Nebraska	Property Tax Law Group, LLC	
Nevada	Fennemore Craig, P.C.	
New Hampshire	Saliba & Saliba	
New Jersey	Garippa Lotz & Giannuario	
New Mexico	Holland & Hart	
New York City	Marcus & Pollack, LLP	1
New York State	Koeppel Martone & Leistman, LLC	
North Carolina	Williams Mullen	
Ohio	Siegel Jennings Co., LPA	3
Oklahoma	Elias Books Brown & Nelson PC	
Oregon	Garvey Schubert Barer	1
Pennsylvania (Eastern)	Garippa Lotz & Giannuario	
Pennsylvania (Western)	Siegel Jennings Co., LPA	2
Rhode Island	Saliba & Saliba	
South Carolina	Womble Carlyle Sandridge & Rice PLLC	3
Tennessee	Evans Petree PC	
Texas	Popp Hutcheson PLLC	4
Utah	Holland and Hart	
Virginia	Wilkes Artis, Chartered	
Washington	Garvey Schubert Barer	
Wisconsin	Michael Best & Friedrich LLP	
Wyoming	Holland & Hart	
Total Submissions		31

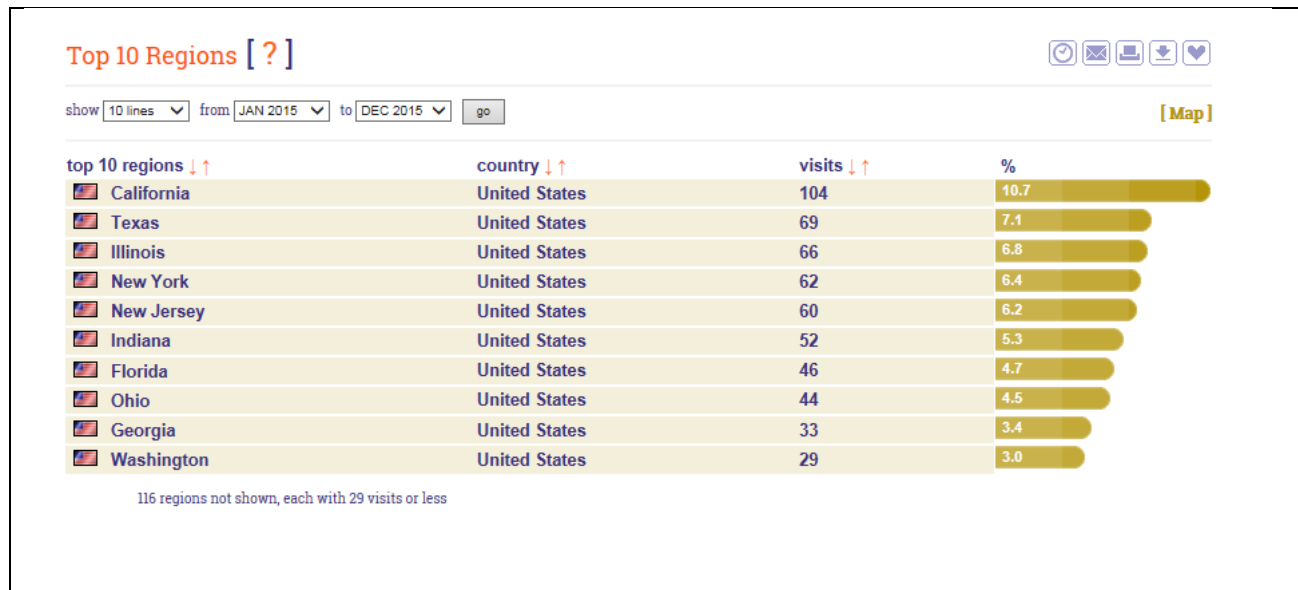
Website Committee Report

A. Website results:

1. Regions

Below are the “Top 10 U.S.” regions that accessed the APTC website during 2015.

Please note that the image of the live map on the next page indicates that earlier during 2015, the APTC website was accessed by individuals in Spain, Switzerland, Portugal and 3 locations in the Russian Federation.



Live map [?] [full report]



Report generated on Wed Dec 23 20:12:48 2015 GMT for www.aptcnet.com

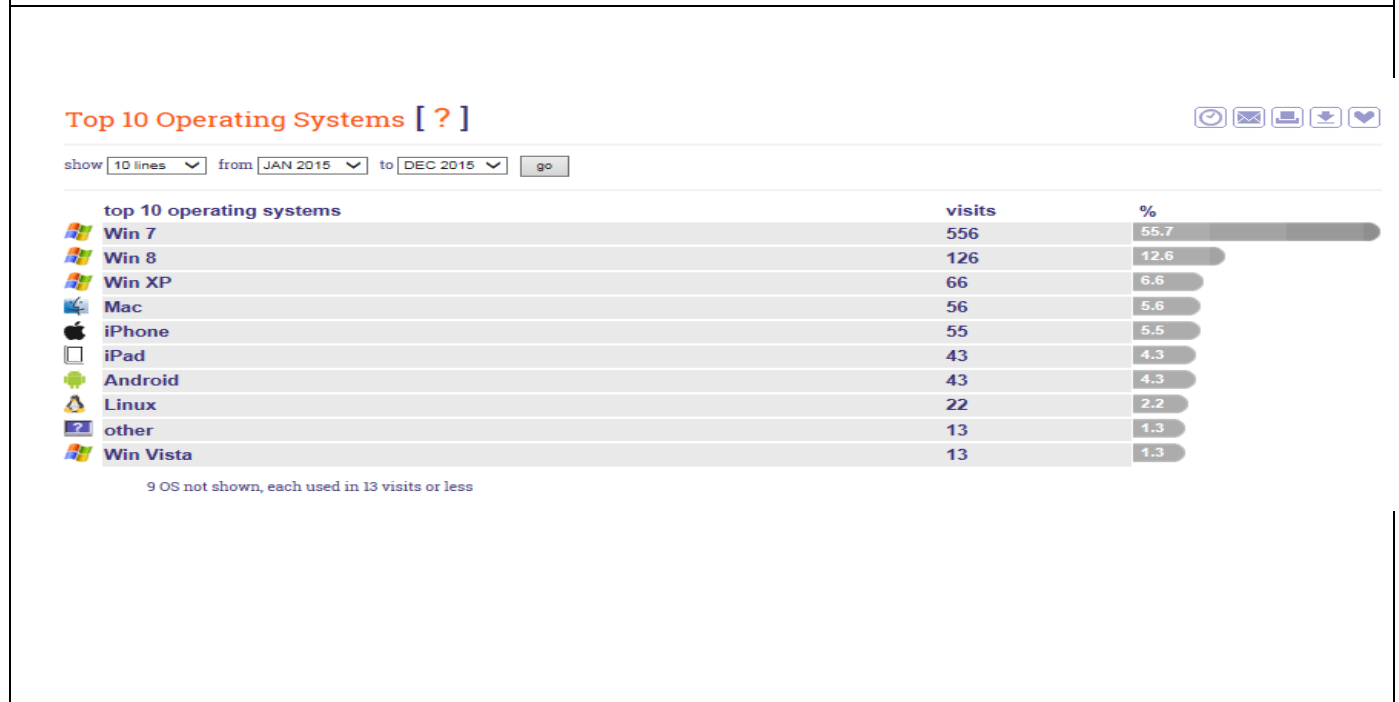
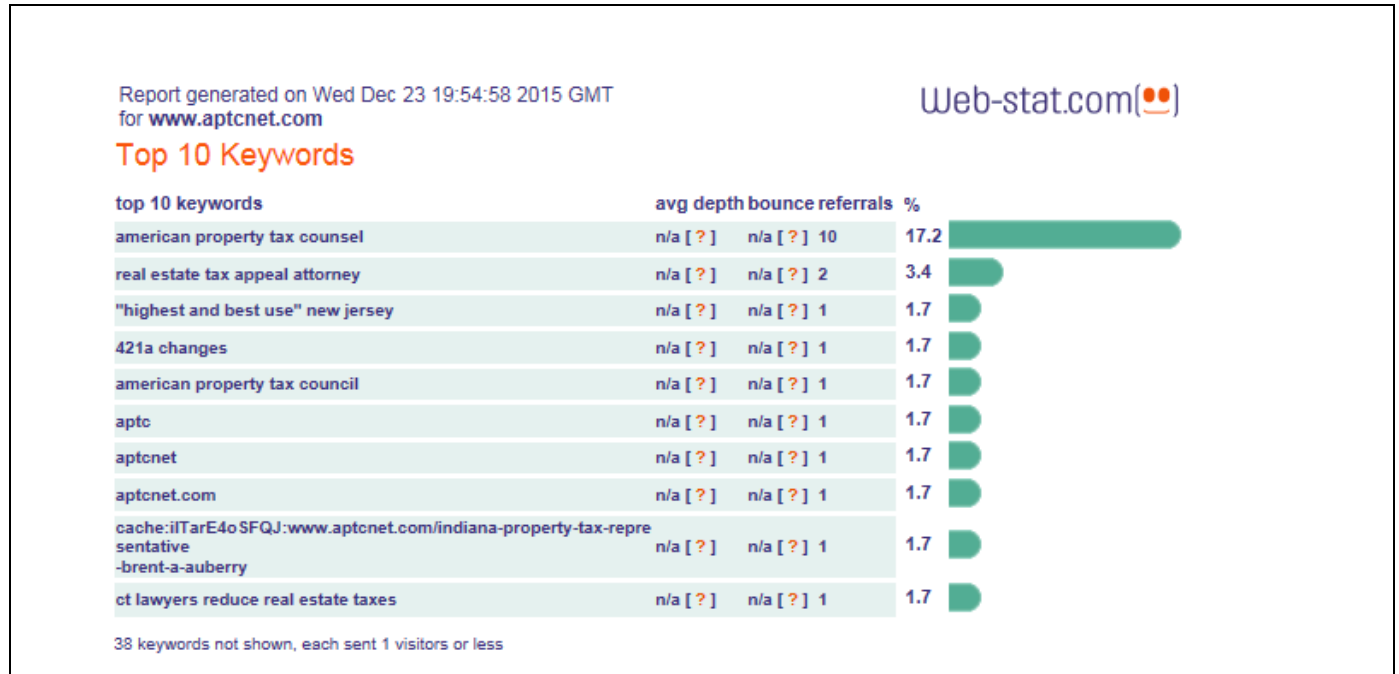
Web-stat.com(👤)

Top 10 Countries

top 10 countries	visits	%
United States	841	86.4
Russian Federation	31	3.2
Brazil	21	2.2
Germany	14	1.4
Canada	12	1.2
Great Britain (UK)	5	0.5
India	5	0.5
Philippines	4	0.4
France	4	0.4
Portugal	3	0.3

25 countries not shown, each with 3 visits or less

2. Top 10 Keywords remain the same as reported in June 2015.



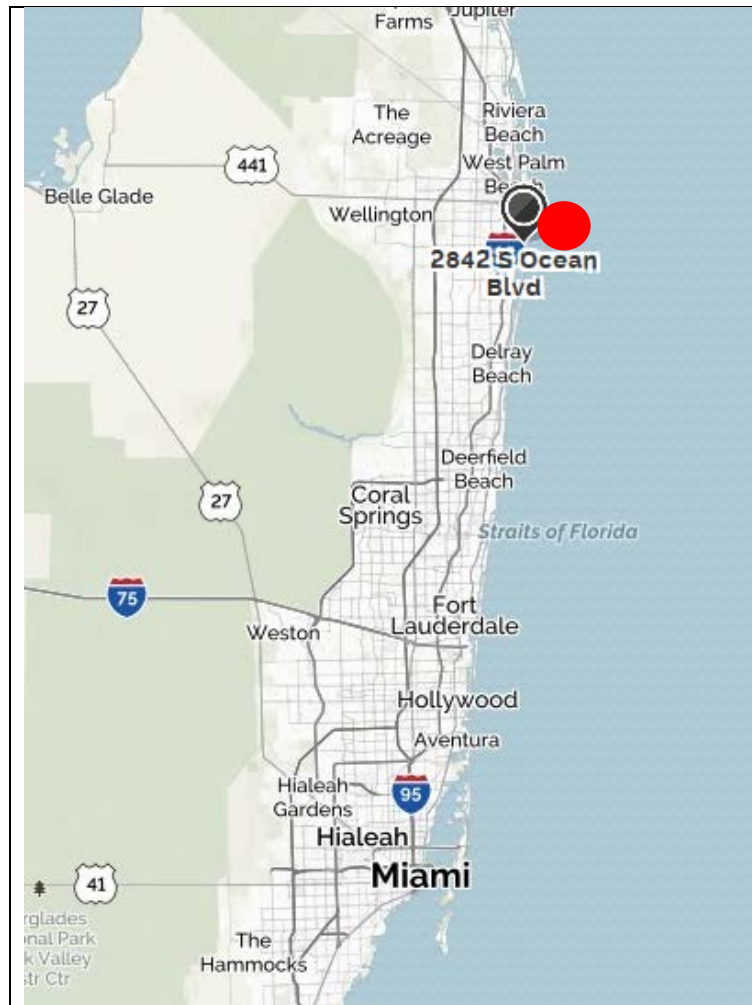
Member Attendance at Palm Beach FL – February 2016 APTC 1st Quarter Meeting

First Name	Last Name	APTC Member Firm	Firm Location	Thurs Dinner	Fri. Mtg.	Fri. Dinner	Sat. Mtg.	Spouse/ Guest Name	Comment
Angela	Adolph	Kean Miller LLP	Baton Rouge, LA	1	1	1	1		
Brent	Auberry	Faegre Baker Daniels LLP	Indianapolis, IN	1	1	1	1		
Charles	Camalier	Wilkes Artis, Chartered	Washington, DC	1	1	1	1		
Sharon	DiPaolo	Siegel Jennings Co., L.P.A.	Pittsburgh, PA	3	1	3	1	Leo and Alyssa	Son and Daughter
Howard	Donovan	DonovanFingar	Birmingham, AL	1	1	1	1		
William	Elias	Elias, Brooks, Brown & Nelson, P.C.	Oklahoma City, OK	1	1	1	1		
Morris	Ellison	Womble Carlyle Sandridge & Rice	Charleston, SC	1	1	0	1		Kosher food
John	Garippa	Garippa, Lotz & Giannuario	Montclair, NJ	2	1	2	1	Linda Garippa	
John	Gendler	Smith, Gendler, Shiell, Sheff, Ford & Maher	Minneapolis, MN	2	1	2	1	Janet Gendler	
Robert	Gordon	Michael Best & Friedrich LLP	Milwaukee, WI	2	1	2	1	Lisa Gordon	
Hal	Gray	Ragsdale Beals Seigler Patterson & Gray, LLP	Atlanta, GA	1	1	1	1		
Michael	Guerriero	Koeppel Martone & Leistman, LLP	Mineola, NY	1	1	1	1		
Pamela	Hunsaker	Holland & Hart LLC	Salt Lake City, UT	1	1	1	1		
Kieran	Jennings	Siegel Jennings Co., L.P.A.	Beachwood, OH	2	1	2	1	Kathy Jennings	
Donald	Leistman	Koeppel Martone & Leistman LLP	Mineola, NY	2	1	2	1	Pat Leistman	
Stewart	Mandell	Honigman Miller Schwartz and Cohn LLP	Detroit, MI	2	1	2	1	Barbara Mandell	
Jeff	Mandler	Rennert Vogel Mandler & Rodriguez	Miami, FL	2	1	2	1	Rebecca Mandler	
Joel	Marcus	Marcus & Pollack LLP	New York	2	1	2	1	Laurel Marcus	
Michael	Martone	Koeppel Martone & Leistman LLP	New York State	2	1	2	1	Joanne Martone	

First Name	Last Name	APTC Member Firm	Firm Location	Thurs Dinner	Fri. Mtg.	Fri. Dinner	Sat. Mtg.	Spouse/ Guest Name	Comment
Paul	Mooney	Mooney, Wright & Moore, PLLC	Mesa, AZ	0	1	1	1		High protein/ low carb
Chuck	Neely	Williams Mullen	Raleigh, NC	2	1	2	1	Laura Neely	
Brad	Nixon	Nixon Fleet & Poole LLP	Toronto, Ontario Canada	1	1	2	1	Carol Beckmann	
Cris	O'Neill	Greenberg Traurig, LLP	Irvine, CA	2	1	2	1	Emily O'Neill	
Stephen	Paul	Faegre Baker Daniels LLP	Indianapolis, IN	2	1	2	1	Deborah Paul	
Elliott	Pollack	Pullman & Comley, LLC	Hartford, CT	2	1	2	1	Eileen Pollack	
Robert	Pollack	Marcus & Pollack LLP	New York	2	1	2	1	Linda Pollack	
Andrew	Raines	Evans Petree PD	Memphis, TN	1	1	1	1		
James	Popp	Popp Hutcheson, PLLC	Austin, Tx	0	1	1	1		
Jim	Regan	Fisk Kart Katz and Regan, Ltd.	Chicago, IL	2	1	2	1	Marcey Regan	
Nancy	Rendleman	Williams Mullen	Raleigh, NC	1	1	1	1		
David	Saliba	Saliba & Saliba	Boston, MA	1	1	1	1		
Michael	Shapiro	Honigman Miller Schwartz and Cohn LLP	Detroit, MI	2	1	1	1	Paula Shapiro	
Lisa	Stuckey	Ragsdale, Beals, Seigler, Patterson & Gray, LLP	Atlanta, GA	1	1	1	1		
Darlene	Sullivan	Popp Hutcheson, PLLC	Austin, Tx	0	1	1	1		
Stuart	Turow	Wilkes Artis, Chartered	Washington, DC	2	1	2	0	Amy Turow	
Aaron	Vansant	DonovanFingar, LLC	Birmingham, AL	1	1	1	1		
Jerome	Wallach	The Wallach Law Firm	St Louis, MO	2	1	2	1	Alanna Kellogg	
Michelle	Whittington	Stites & Harbison, PLLC	Frankfort, KY	1	1	1	1		
Miriam	Woods	Garvey Schubert Barer	Seattle, WA	2	1	2	1	Paul Woods	Allergic to gluten
			TOTAL	57	39	59	38		

Hotel Information – Tideline Ocean Resort & Spa

2842 South Ocean Boulevard, Palm Beach, FL 33480
Phone: (561)540.6440



Hotel Amenities

Services:

Check-in 4 p.m. / Check-out Noon
High Speed Internet
24-hour valet
Twice-Daily Housekeeping
Business Center
Concierge

Relaxation:

Outdoor pool
Spa
Fitness center
Tea & Coffee Bars
Evening Wine Hour

Dining:

Brandon's – chef driven restaurant
Private Dining
Area restaurants



Notes:

APTC Seminar - 2015 -- GUEST RESPONSES

I. WHAT INFLUENCED YOUR DECISION TO ATTEND THIS APTC SEMINAR?

(Ranked with 1 being most important)

	1	2	3	4	5	6	7	8	Avg
A. Professional Development	2	5	2	1	0	0	0	0	2.20
B. Interaction with Colleagues	6	6	0	0	0	0	0	0	1.50
C. Program Topics/Round Table	5	1	4	0	0	0	0	0	1.90
D. Recommendation of Attorney	0	1	0	2	1	0	0	0	3.75
E. Location/Hotel	0	1	0	1	1	2	0	0	4.60
F. Cost	0	0	0	0	1	1	2	0	6.25
G. A problem we're having	0	0	0	1	2	0	0	0	4.67
H. Other (please list)	0	0	0	0	0	0	0	0	####

II. IS YOUR INTEREST IN THIS SUBJECT AS A ...

of votes

Property Owner	3
Property Tax Manager	7
Property Tax Attorney	0
Other (please describe)	0

III. MEETING PLANNING & SCHEDULING

(1 = Too Many, 2 = About Right, 3 = Too Few)

	1	2	3	Avg
A. Meetings	0	10	1	2.09
B. Length of Seminar	0	11	0	2.00
C. Speakers	0	10	1	2.09
D. Free Time	0	11	0	2.00

IV. MEETING SERVICES

Excellent Unsatisfactory

	1	2	3	4	5	Avg
A. Seminar Notebook	9	3	0	0	0	1.25
B. Thursday Welcome Reception	9	1	2	0	0	1.42
C. Friday Lunch	9	0	2	1	0	1.58
D. Friday Reception/Dinner	9	0	2	0	1	1.67

V. HOTEL AND MEETING FACILITIES

Excellent Unsatisfactory

	1	2	3	4	5	Avg
A. Check In/Out	9	2	0	0	0	1.18
B. Sleeping Rooms	9	0	2	0	0	1.36
C. Meeting Rooms	10	1	0	0	0	1.09

VI. OVERALL RATING

Excellent Unsatisfactory

1 2 3 4 5

A. Seminar Overall

10	1	0	1	0
----	---	---	---	---

Avg

1.33

B. What parts of this meetings and/or speakers did you enjoy the most?

1. KC Conway
2. Emmons
3. All speakers were very informative
4. Lennhoff
5. Economic update
6. Andrew Lorms and David Lenhoff
7. All speakers were excellent

C. What parts of this meetings and/or speakers did you enjoy the least?

1. Coming from the West Coast, crossing 3 time zones, would rather be further west
2. Food was very poor
3. Need some women speakers or experts

D. Do you have general suggestions for the next APTC Seminar?

1. Larger room block, could not get a room at the conference hotel
2. Move back to Chicago
3. Maybe have a session with a "client" panel. Discuss topics to clients
4. Thurs - Fr rather than Fri - Sat
5. This change in rotation to Atlanta was a nice surprise. Great hotel. Awesome program and speakers. Perfect weather. Do it again
6. No more carryover to Saturday

E. Do you have specific topics suggestions for the next APTC Seminar?

1. More case studies from various types, not just appraisal issues
2. Maybe add to audience pulling technology into sessions and plat some advance questions as you go through presenters
3. CAP rates
4. Intangibles - valuing and the process of removing from overall value
5. Assessment and appeal in the context of public vs. private partnerships
6. Impact of companies spinning property into a REIT. Assets before vs. after. Results? Strategy?
7. Cap rate compression causing taxes to rise faster than NOI

F. Do you have speaker suggestions for the next APTC Seminar?

1. If you return to Atlanta for 2016, Dr Rajeon Dahuran is a great, entertaining local economist
2. Josh Malancuk, Tax advocate (317) 514 4602
3. Robert Riley; Tom Tegarden
4. Use your clients and tap the expertise they have

VII. INDIVIDUAL SESSION EVALUATION & COMMENT

Grade & comment each seminar sessions with the following grading scale
(1 = excellent, 2 = good, 3 = fair, 4 = marginal, 5 = unsatisfactory)

	1	2	3	4	5	Avg
1. Friday Morning: "The Economy in 2000" - William R Emmons	7	2	0	1	0	1.50

Comments:

1. Too long - 60 minutes would have been fine, not 90

	1	2	3	4	5	Avg
2. Friday Morning: "Changing Your Property Tax System: A legislative Approach to Fairness: - James E. Popp	5	5	0	0	0	1.50

Comments:

1. Jim should share language to encourage others to spread into other states

	1	2	3	4	5	Avg
3. Friday Morning: "USPAP 2016: What You Can Expect and How it Will Apply to Property Tax Litigation: - David C. Lennhoff	5	4	0	0	0	1.44

Comments:

1. David is always fun to listen to

	1	2	3	4	5	Avg
4. Saturday Morning: "The Ethics Cube: How to Resolve Some of the Most Complex Ethics Puzzles: - Moderator Paul. J Mooney	4	4	1	0	0	1.67

Comments:

1. Good mix of firms - big to small
2. Let us continue this at next conference

	1	2	3	4	5	Avg
5. Saturday Morning: "Worlds Collide: Leased Fee v. Fee Simple: - Andrew Lorms	10	0	0	0	0	1.00

Comments:

1. Very knowledgeable and excellent communicator
2. Excellent. Have Andrew speak again
3. Great new speaker. A lot of fun energy and knowledge

	1	2	3	4	5	Avg
6. Saturday Morning: "Casino Taxation: Are the Assessors Playing with House Money?" - David C Lennhoff	6	2	1	0	0	1.44

Comments:

1. Very interesting
2. Dave is always awesome

	1	2	3	4	5	Avg
7. Saturday Morning: Investor Surveys - KC Conway	6	2	0	0	0	1.25

Comments:

1. Very good info

VIII. ANY OTHER GENERAL COMMENTS OR SUGGESTIONS FOR IMPROVEMENTS.

1. Suggest APTC consider Scottsdale, AZ and/or Chicago, IL as location for future conference
2. Another great annual program. Every aspect was awesome

APTC Seminar - 2015 - ATTORNEY RESPONSES

I. WHAT INFLUENCED YOUR DECISION TO ATTEND THIS APTC SEMINAR?

(Ranked with 1 being most important)

	1	2	3	4	5	6	7	8	Avg
A. Professional Development	12	6	2	0	0	0	0	0	1.50
B. Interaction with Colleagues	13	3	2	1	0	0	0	0	1.53
C. Program Topics/Round Table	3	3	6	1	0	0	0	0	2.38
D. Recommendation of Attorney	0	2	0	2	0	0	1	0	3.80
E. Location/Hotel	0	0	1	4	1	1	0	0	4.29
F. Cost	0	0	0	0	3	0	2	0	5.80
G. A problem we're having	0	0	0	0	1	3	0	0	5.75
H. Other (please list)	1	0	0	0	0	0	0	0	1.00

II. IS YOUR INTEREST IN THIS SUBJECT AS A ...

of votes

Property Owner	0
Property Tax Manager	0
Property Tax Attorney	26
Other (please describe)	0

III. MEETING PLANNING & SCHEDULING

(1 = Too Many, 2 = About Right, 3 = Too Few)

	1	2	3	Avg
A. Meetings	0	24	0	2.00
B. Length of Seminar	0	24	0	2.00
C. Speakers	0	23	0	2.00
D. Free Time	2	20	1	1.96

IV. MEETING SERVICES

Excellent Unsatisfactory

	1	2	3	4	5	Avg
A. Seminar Notebook	13	8	3	1	0	1.68
B. Thursday Welcome Reception	16	8	1	0	0	1.40
C. Friday Lunch	14	9	1	0	1	1.60
D. Friday Reception/Dinner	16	7	1	1	0	1.48

V. HOTEL AND MEETING FACILITIES

Excellent Unsatisfactory

	1	2	3	4	5	Avg
A. Check In/Out	22	3	0	0	0	1.12
B. Sleeping Rooms	22	2	1	0	0	1.16
C. Meeting Rooms	22	4	0	0	0	1.15

VI. OVERALL RATING

Excellent Unsatisfactory

1 2 3 4 5

A. Seminar Overall

19	4	1	0	0
----	---	---	---	---

Avg

1.25

B. What parts of this meetings and/or speakers did you enjoy the most?

1. William Emmons was engaging. Hotel/facility were lonely
2. Andrew Lorms
3. Emmons
4. Leased fee/fee simple presentation
5. Ethics panel
6. Lennhoff's first presentation
7. Bill Emmons
8. Interactions
9. Professional development/interaction with colleagues
10. The Economy in 2020, Ethics, Leased Fee v Fee simple
11. Panel Format was good
12. Emmons was totally outstanding
13. Bill Emmons and Andrew Lorms
14. Enjoyed the # of speakers each day. Too many sessions would be exhausting and I would retain less information. Also enjoyed the down time because I can network better with my service providers and be refreshed for the rest of the day
15. Lennhoff
16. Good programs
17. Bill Emmons

C. What parts of this meetings and/or speakers did you enjoy the least?

1. Legislation speech
2. USPAP - no offense to Lennhoff, but it was dry material, hard to make it interesting and fill up 75 minutes
3. Ethics topic
4. USPAP 2016 - subject, not the speaker - Lennhoff was good
5. USPAP updated - primarily because of no real updates
6. Paul Mooney
7. Lunch
8. Topics seemed less focused this year
9. USPAP - but client told me this was relevant to her
10. Casino not relevant
11. Emmons - too general topic
12. Popp - not very applicable, though interesting
13. Too long

D. Do you have general suggestions for the next APTC Seminar?

1. Change to Thurs - Fri
2. Mock trial
3. Go back to Scottsdale for 2 years then Chicago
4. Continue with Economic update (Emmons)
5. Interactive afternoon session with real estate happenings in specific city of meeting
6. Greater variety of speakers
7. Lets have the meeting in the west coast or at least in a time zone that is only 1 or 2 hours ahead of pacific time
8. Go back to resort
9. New topics needed
10. Organized afternoon activities to promote interaction between seminar attendees
11. Meet Thur/Fri
12. Ethics and legal developments
13. Current format is only alternative

E. Do you have specific topics suggestions for the next APTC Seminar?

1. Valuing assisted living facilities, elderly housing
2. Healthcare/Senior care/Student Housing
3. Sale Leasebacks - the issue and case law development across the US
4. Personal property depreciation
5. Mock trial

F. Do you have speaker suggestions for the next APTC Seminar?

1. Emmons
2. Robert Herman Mai; a state tax court judge; panels that include tax payers
3. Michael Diedrich - AVS consultants - Depreciation specialist

VII. INDIVIDUAL SESSION EVALUATION & COMMENT

Grade & comment each seminar sessions with the following grading scale
(1 = excellent, 2 = good, 3 = fair, 4 = marginal, 5 = unsatisfactory)

	1	2	3	4	5	Avg
1. Friday Morning: "The Economy in 2000" - William R Emmons	19	2	3	1	0	1.44

Comments:

1. Knowledgeable and clear
2. Always interesting, but not directly tied to tax appeal work
3. It is not the speaker's doing, but the economy updated did not have much information that was new
4. Too long and repetitive. Usually enjoy him so may be it was the time of year
5. Topic too abstract - not applicable. helpful for clients
6. Great speakers and information

	1	2	3	4	5	Avg
2. Friday Morning: "Changing Your Property Tax System: A legislative Approach to Fairness: - James E. Popp	8	9	5	2	0	2.04

Comments:

1. Interesting topic and speakers - but not very applicable to what clients do
2. Useful ideas for how to solve problems

	1	2	3	4	5	Avg
3. Friday Morning: "USPAP 2016: What You Can Expect and How it Will Apply to Property Tax Litigation: - David C. Lennhoff	12	10	1	2	0	1.72

Comments:

1. Was very entertaining
2. Helpful tips for mart timers; this speaker always interesting/helpful
3. Always informative and useful

	1	2	3	4	5	Avg
4. Saturday Morning: "The Ethics Cube: How to Resolve Some of the Most Complex Ethics Puzzles: - Moderator Paul. J Mooney	15	7	2	0	1	1.60

Comments:

1. Panel wandered, so we didn't cover much ground
2. I am dealing with this problem right now so this session was very helpful
3. Very interesting - consider expanding topic to make applicable to seminar guest
4. Helpful information to know about

	1	2	3	4	5	Avg
5. Saturday Morning: "Worlds Collide: Leased Fee v. Fee Simple: - Andrew Lorms	17	5	0	0	1	1.39

Comments:

1. Relevant and well done
2. New speaker, "hot" topic - very good - need more like this
3. Good energy as speaker/relevant topic

	1	2	3	4	5	Avg
6. Saturday Morning: "Casino Taxation: Are the Assessors Playing with House Money?" - David C Lennhoff	8	8	3	0	0	1.74

Comments:

1. Spend little time on appraisal/valuation concepts
2. Great speaker and knowledge of subject matter

	1	2	3	4	5	Avg
7. Saturday Morning: Investor Surveys - KC Conway	12	2	1	0	0	1.27

Comments:

1. Wish he would have been earlier
2. Good topic - informative
3. Very useful information

VIII. ANY OTHER GENERAL COMMENTS OR SUGGESTIONS FOR IMPROVEMENTS.

1. Hold discussion of interesting cases around the country
2. Have heard from some clients that they would like to see some new speakers
3. On the last day, end at 11:30 so we can check out. If you want some more educational time, do a lunch break on first day and a session either during or right after
4. APTC seminar should be "cutting edge"; identify issues/problems people are currently facing; provide information/speakers with solutions to those problems
5. Meetings are too long