10th Mass Appraisal Valuation Symposium

MODERNISING PROPERTY TAX SYSTEMS

Preparing for the Future Through Adaptation and Innovation

June 16-17, 2015

Novotel Amsterdam City
Europaboulevard 10
1083 AD Amsterdam
The Netherlands
Modernising Property Tax Systems ● June 16-17, 2015

AGENDA PLENARY SESSIONS ● June 16, 2015

<table>
<thead>
<tr>
<th>TIME</th>
<th>TOPIC</th>
<th>SPEAKERS</th>
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<tr>
<td>8:00</td>
<td>Registration</td>
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<tr>
<td>8:30</td>
<td>Welcome &amp; Opening Remarks</td>
<td>Paul Sanderson, President, International Property Tax Institute (IPTI), UK</td>
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<td>Han Polman, King’s Commissioner Province of Zeeland &amp; Chairman of Waarderingskamer (Dutch Council for Real Estate Assessment), NL</td>
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**SESSION 1 MASS VALUATION AND PROPERTY TAXATION: A LOCAL PERSPECTIVE**

- **Chair**: Jan G.E. Gieskes, Dutch Council for Real Estate Assessment

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<tbody>
<tr>
<td>9:00-9:40</td>
<td>Insight Into the Dutch Property Tax System: A Look at How it Works &amp; Revenue Generation</td>
<td>Robbert Verkuijlen, Association of Netherlands Municipalities and Claudia Toet, National Association Municipal Taxes, NL</td>
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<tr>
<td>9:40-10:10</td>
<td>The Act for Real Estate Assessment in The Netherlands: Determining Annual Revaluations</td>
<td>Ruud M. Kathmann and Marco Kuijper, Dutch Council for Real Estate Assessment, NL</td>
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<tr>
<td>10:10-10:40</td>
<td>The Practicalities of Valuation—Let’s Go Dutch in Appraisal</td>
<td>Arnold N. van den Berg and Arri Hartog, Municipal Taxes and Basic Information Drechtsteden, NL</td>
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<tr>
<td>10:40-10:50</td>
<td>Questions and Answers</td>
<td>All Session 1 speakers</td>
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<td>10:50-11:10</td>
<td>MORNING BREAK</td>
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**SESSION 2 EXPERIENCES IN DEVELOPED AND DEVELOPING COUNTRIES: INTERNATIONAL PERSPECTIVES**

- **Chair**: Neil Bray, Valuer-General, Queensland, Australia

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<td>11:10-11:40</td>
<td>International Trends in Property Tax</td>
<td>Paul Sanderson, IPTI, UK</td>
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<tr>
<td>11:40-12:10</td>
<td>Singapore: Analysis of the Property Tax System</td>
<td>Jennifer Lin, Inland Revenue Authority of Singapore (IRAS)</td>
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<td>12:10-12:40</td>
<td>Japanese Property Tax Systems: An Analysis of Past Issues &amp; Present Efforts</td>
<td>Kaz Fuji, North American Liaison, USA and Haruyuki Okuno, Japan Real Estate Institute, Japan</td>
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<tr>
<td>12:40-12:50</td>
<td>Questions and Answers</td>
<td>All Session 2 speakers</td>
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<td>12:50-13:50</td>
<td>LUNCH</td>
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**SESSION A: MASS APPRAISAL APPLICATIONS**

- Li Yan, Director of Mass Appraisal Department, Shenzhen Centre for Assessment and Development of Real Estate, China
  - Evaluation of the Three Residential Modeling Techniques
    - Robert Gloudemans, Partner, Almy, Gloudemans, Jacobs & Denne, USA
  - Response Surface Analysis: A Revisitation
    - Paul Bidanset, Office of the Assessor, City of Norfolk VA, USA

**SESSION B: VALUATION CHALLENGES**

- Philip Glenwright, Shell, UK
  - Seeing Green: The Valuation of Green Buildings
    - Dr. Leon Geyer, Professor, Virginia Tech, USA
  - Valuing Contaminated Land: A Case Study from Adelaide
    - Delfina Lanzill, Valuer-General, South Australia

**SESSION C: TAX ADMINISTRATION**

- Prof. dr. Tom M. Berkhout, Business University Nyonrode, NL
  - The Best & Worst of International Property Tax Administration
    - Fred Nicely, Tax Counsel, Council on State Taxation (COST), USA
  - Application of International Standards for Dutch Tax Purposes
    - Prof. dr. Aart C. Hordijk, ROZ Real Estate Council
  - Denmark: Serious Problems for One of the Best Property Market Based Valuation Systems in Europe
    - Anders Muller, SKAT, Danish Tax Administration (retired), Denmark

**SESSION D: MODERNISATION AND DEVELOPMENT**

- Arjen Schep Ph.D., Erasmus University Rotterdam
  - Merging Spatial Analysis with Expertise: A Case Study for Mass Appraisal Development in Nova Scotia, Canada
    - James Stephens, Consultant, Turner Drake & Partners Ltd., Canada
  - Making the Best Use of Modern Technology
    - Ruel Williamson, Chief Operating Officer, IPTI, USA
  - The Need for Transparency in Modern Property Tax Systems: The UK Experience
    - Jerry Schurder, Head of Business Rates, Gerald Eve LLP, UK

**BREAKOUT SESSIONS**

15:20-15:30 AFTERNOON BREAK

15:30-17:00 BREAKOUT SESSIONS

17:00-17:15 REPORTS FROM ALL BREAKOUT SESSIONS

17:15-18:15 NETWORKING RECEPTION
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<td>Creating a Culture of Innovation and Engagement in a Sea of Change</td>
<td>Antoni Wisniowski, President and Chief Administrative Officer, Municipal Property Assessment Corporation, Canada</td>
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<td>9:30-10:00</td>
<td>The Journey from CAMA to GAMA—Are We There Yet? Is Geographic Assisted Mass Appraisal Fact or Fiction?</td>
<td>Michael Lomax, Director of Assessment, ESRI Canada, Canada</td>
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<td>10:00-10:30</td>
<td>Convincing a Tax Court of the Correctness of an Assessed Value</td>
<td>Dr. Jan A. Monsma, Senior Justice (Judge) in the Court of Appeal Arnhem &amp; Leeuwarden, NL</td>
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<td>Alan Dornfest, International Association of Assessing Officers (IAAO), USA</td>
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<td>Collaborative Transformation of Ontario’s Business Property Assessment</td>
<td>Rosemary Dyni, Project Sponsor Tax Force, MPAC and Sarah McQuarrie, Director Special Purpose Business Property, MOF, Ontario, Canada</td>
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<td>Douw Boshooff, University of Pretoria and Riel Franzsen, Director, African Tax Institute, South Africa</td>
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**SESSION 4: ADMINISTRATION AND ASSESSMENTS**  
Chair: Paul Campbell, Director, Centralized Properties, MPAC, Canada

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**SESSION 5: PROPERTY TAX & VALUATION CONSIDERATIONS**  
Chair: W. Jan Brzeski, IPTI, Poland

- A Knowledge-Based Approach to Configurable Property Tax Systems
  - Joe Wehrli, Manager, Enterprise Architecture Manager, Tyler Technologies, USA
- Deriving Cap Rates and Other Valuation Metrics from the Public REIT Market
  - Gary DeWeese, MAI, Real Estate Strategic Solutions, LLC, USA
- Challenges in the Valuation of Specialized Properties
  - Blake Penfold, Consultant, Blake Penfold Consultancy, UK

**SESSION 6: ROLE OF THE STAKEHOLDER & MUNICIPALITY**  
Chair: Philip Western, Sydney, Australia

- The Role of the Municipal Taxing Authority in the Valuation Process: The Canadian Experience
  - Carla Nell, Professor, Faculty of Business, Seneca College, Canada
- The Wizardry of “WOZ”: How Home Owners in The Netherlands Have Organized Themselves and How They Are Involved in the Appraisal Process
  - Home Owners’ Association, NL (TBA)
- Farm Valuation—Under the Spotlight: The Canadian Experience
  - Colleen Vercouteren, Director, Valuation & Customer Relations, MPAC, Canada

**SESSION 7: COMPARATIVE LEGISLATIVE FRAMEWORK & STATUTORY INTERPRETATION**  
Chair: Lynne Ashton, IPTI, Canada

- Local Taxes and Comparative International Law
  - Anneke P. Monsma, Erasmus University Researcher, NL
- Statutory Interpretation: Applying Historic Rules to Modern Systems
  - Robert Brazzell, VP Property Tax, Altus Group, Canada and Bruce Stavitsky, Stavitsky & Associates, LLC, USA
- Alternative Dispute Resolution (ADR): Is it Feasible?
  - Jack A. Walker, QC, and Ken West, Partner, Walker West Longo, LLC, Canada

**SESSION 8: MASS APPRAISAL EXPERIENCE SHARING**  

- Iceland’s Mass Appraisals: Lessons Learned
  - Ingibjörg Finsdóttir, Registers Iceland
- Comparable Selection: The Issues of Distance Metrics & Number of Comparables
  - William McCluskey, Northern Ireland and Richard Borst, Sr. Scientist, Tyler Technologies, USA
- Valuation Changes in Major Cities: Joburg’s Experience
  - Piet Eloff, City Valuer Johannesburg, SA

**SESSION 9: MANAGEMENT OPINIONS & ASSESSMENT RELATIONS**  
Chair: Paul Campbell, Director, Centralized Properties, MPAC, Canada

- Challenges in the Valuation of Specialized Properties
  - Blake Penfold, Consultant, Blake Penfold Consultancy, UK
- Modernizing Property Tax Systems in South Africa: How Hard Can It Be?
  - Douw Boshooff, University of Pretoria and Riel Franzsen, Director, African Tax Institute, South Africa
- Questions and Answers
  - All Session 4 speakers
Modernising Property Tax Systems • June 16-17, 2015

SOCIAL EVENT:
Thursday, June 18 – Day Excursion to Water-Rich Netherlands—€135.00 (fee includes return transport on a luxurious coach from Amsterdam to the sites, lunch, drinks, admission charge and English speaking guide).

A one-day excursion to the UNESCO World Heritage “Windmills of Kinderdijk” includes a visit to one of the windmills built in 1738. If there is enough wind, the windmill will be set in motion. After visiting Kinderdijk enjoy a luxurious lunch in Dordrecht, at Restaurant Bellevue Groothoofd, which is among the best restaurants in the area. It is magnificently situated with a view of the busiest river junction in Europe. The day is not complete without a visit to the Rotterdam Harbor with its impressive, large infrastructural works and lovely views of the maritime heart of the Netherlands. Lastly, visit the “Maasvlakte” which is one of the Netherlands calling cards - Make land out of water.

To book this tour, please email directly to: reservations@verschoor-reizen.nl

CONFERENCE FEES: Fees are in US Dollars and include symposium materials, lunches, and breaks.

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<tr>
<td>Regular Fee</td>
<td>$525.00 /pp</td>
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<tr>
<td>IPTI Member Fee</td>
<td>$495.00 /pp</td>
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<tr>
<td>5+ from same organization</td>
<td>$495.00 /pp</td>
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Please register at: http://www.ipti.org/main-registration-page/?ee=84

Refund Policy: All cancellations must be made in writing. Cancellations received 15 days prior to the event will be charged a 25% administration fee. No refund for cancellations received after this deadline. Substitutes welcome.

Conference Venue: NOVOTEL AMSTERDAM CITY, Europaboulevard 10, 1083 AD Amsterdam T: 00 31 20 4313 693 F: 00 31 20 646 2 823 Website: www.novotelamsterdamcity.com Email: Hos515-SB3@accor.com . All rooms include breakfast. Standard Single Room + Breakfast: €139.00 Double Room + Breakfast: €159.00. Add 5% city tax. To obtain these rates, book directly with the hotel prior to May 18, 2015. Quote “IPTI Conference”. IPTI is not responsible for hotel accommodation. Reservation form attached for your convenience.

CONFERENCE REGISTRATION FORM: Please use one form per registration and forward completed registration noting payment method to the International Property Tax Institute, 4950 Yonge Street, Suite 2308, Toronto, Ontario M2N 6K1 Attn: Conference Division.

If paying by IPTI’s on-line payment please submit payment and fax completed registration form to: +416-644-5152 or email to lkonet@ipti.org

Delegate Name on Badge: / First Name Last Name

Organization Name: Title:

Email: City:

Country: Fax:

PAYMENT INFORMATION (indicate payment method below)

I am an IPTI/Co-Operating Agency Member YES ☐ NO ☐ Payment submitted by cheque ☐ Submitted On-Line ☐

Registration Fee Submitted (per person) US Dollars $

IPTI on-line payment: go to: http://www.ipti.org/main-registration-page/?ee=84

International Property Tax Institute