



75 YEARS

**LINCOLN INSTITUTE
OF LAND POLICY**

**National Conference of State Tax Judges
41st Annual Meeting**

October 6–7, 2021

The conference will take place on Zoom
All times listed are ET

Wednesday, October 6, 2021

- 12:00 – 12:15 p.m.** **Welcoming Remarks and Introductions**
Albert F. Shamash, New Hampshire Board of Tax and Land Appeals, and
Conference Chair
- 12:15 – 1:30 p.m.** **“Brown Bag” Brunch/Lunch**
Suggested opening discussion question: How has the pandemic affected
our work as tax judges?
- 1:30 – 3:00 p.m.** **Case Law Updates, Part 1**
Moderators: *Mary Brennan*, Tax Court of New Jersey, and *Lorna (Rory)*
Hemp Boll, Wisconsin Tax Appeals Commission
- 3:00 – 3:15 p.m.** **Break**
- 3:15 – 5:00 p.m.** **Circuit Breakers and Tax Policy**
Speaker: *Alan Dornfest* and *Kathlynn Ireland*, Idaho State Tax Commission
Moderator: *Robert Manicke*, Oregon Tax Court

Thursday, October 7, 2021

- 1:30 – 3:00 p.m.** **Case Law Updates, Part 2**
Moderators: *Mary Brennan*, Tax Court of New Jersey, and *Lorna (Rory)*
Hemp Boll, Wisconsin Tax Appeals Commission
- 3:00 – 3:15 p.m.** **Break**
- 3:15 – 4:45 p.m.** **Current Issues in Hotel Valuations—Real Estate vs. Business Values**
Speaker: *Thomas Atherton, Esq.*
Moderator: *Martha Wentworth*, Indiana Tax Court
- 4:45 – 5:00 p.m.** **Closing Remarks**
Albert F. Shamash, Conference Chair
- 5:00 – 6:00 p.m.** **“Happy Hour” (with beverages of choice)**