



LINCOLN INSTITUTE
OF LAND POLICY

National Conference of State Tax Judges 45th Annual Meeting

Little Rock, Arkansas
October 23–25, 2025

Conference Materials: 2015–2025

2025 – 45th Annual Meeting

This year's program includes sessions on state administrative law, explaining valuation to self-represented parties, constitutional issues in property taxation, and office and commercial property valuation

Speakers: Quinn Yeargain, Justice Courtney Hudson, Paul Bidanset, Andy Krause, David Brunori, Hayes Holderness, Richard Marchitelli, Kirk Stark, and Richard Pomp

<https://www.lincolninst.edu/events/2025/national-conference-state-tax-judges/>

2024 – 44th Annual Meeting

This year's program includes sessions on constitutional issues in property tax appeals, state taxes on extractive activities, hotel valuation, and agricultural classification.

Speakers: Hayes Holderness, Ron Rakow, Ian Lange, David Brunori, John E. Anderson, Kirk Stark, and Richard Pomp

<https://www.lincolninst.edu/events/2024/national-conference-state-tax-judges/>

2023 – 43rd Annual Meeting

This year's program includes sessions on the top 10 things to look for in an appraisal, judicial perspectives on statutory construction, ensuring access to justice for self-represented litigants in a neutral tribunal, and distinguishing real and personal property.

Speakers: [Paula Randolph](#), Kirk Stark, Richard Pomp, Ned Chappell, Tom Hoover, Clint Bolick, Andrew Jacobs, David Brunori, Mark Juhas, Lucky Defries, and Kathy Spletter

<https://www.lincolninst.edu/courses-events/courses/events/2023-09-national-conference-state-tax-judges/>

2022 – 42nd Annual Meeting

This year's program includes sessions on understanding highest and best use principles; the structure and tax treatment of renewable energy projects; identifying, avoiding, and correcting for bias in appraisals under USPAP; and lessons from conducting remote proceedings.

Speakers: Patrick DeAlmeida, Gary McCabe, Angela Adolph, Catherine Collins, David Brunori, Lisa Desmarais, Richard Davis, Victoria Enyart, Kirk Stark, Mitchell Newmark

<https://www.lincolnst.edu/courses-events/events/2022-national-conference-state-tax-judges/>

2021 – 41st Annual Meeting

This year's program will feature sessions on "circuit breakers," an important tax policy tool, and on issues and controversies involved in hotel valuation cases.

Speakers: Alan Dornfest, KathyInn Ireland, Thomas Atherton

<https://www.lincolnst.edu/courses-events/courses/2021-national-conference-state-tax-judges/>

2020 – 40th Annual Meeting

This year there will be a special session on the housing crisis and the tax system.

Speakers: Jenny Schuetz, Richard Pomp, Kirk Stark

<https://www.lincolnst.edu/courses-events/courses/2020-national-conference-state-tax-judges/>

2019 – 39th Annual Meeting

This year's program includes sessions on tax exemptions for nonprofit organizations, valuation of regulated utilities, facilitating mediation and settlement of tax disputes, and tax appeals by big box stores.

Speakers: Nina Olson, James Hagy, Lawrence Walters, [Ronald Rakow](#), David Brunori, Hon. Joseph Small, Thomas Atherton, Will Shepherd, [Joan Youngman](#), Richard Pomp, Kirk Stark

<https://www.lincolnst.edu/courses-events/courses/2019-national-conference-state-tax-judges/>

2018 – 38th Annual Meeting

This year's program includes sessions on using Marshall & Swift manuals by CoreLogic to calculate building costs and depreciation, judicial writing, post-disaster property valuation, and the impact of the federal tax reform on state and local taxes.

Speakers: Edward Martinez, Gerald Lebovits, David Brunori, John Kilpatrick, Jared Walczak, Kirk J. Stark, Richard D. Pomp

<https://www.lincolnst.edu/courses-events/courses/2018-national-conference-state-tax-judges/>

2017 – 37th Annual Meeting

This year's program includes sessions on retroactivity, access to justice for self-represented litigants, the *Chevron* case and deference to administrative agencies, and the impact of demographic changes on property values.

Speakers: Edward T. O'Donnell, Dirk Giseburt, Joseph Henchman, David Herzig, Hon. Fern Fisher, David Brunori, James W. Hughes, Kirk J. Stark, Richard D. Pomp

<https://www.lincolnst.edu/courses-events/courses/national-conference-state-tax-judges-2017/>

2016 – 36th Annual Meeting

This year's program includes sessions on valuing big box stores; using the going concern approach to value real estate; and tax exemptions.

Speakers: Glenn Newman, Peter F. Korpacz, Tim Wilmath, David Brunori, Evelyn Brody, John D. Colombo Kirk J. Stark, Richard D. Pomp

<https://www.lincolnst.edu/courses-events/courses/2016-national-conference-state-tax-judges/>

2015 – 35th Annual Meeting

This year's program includes sessions on managing self-represented litigants, taxation of Indians and Indian country, and qualitative, quantitative, and sales adjustments in appraisals.

Speakers: Hon. Bernice Bouie Donald, Bethany R. Berger, David Brunori, Justice Ellen Gorman, Kirk J. Stark, Michael Ellis, Richard D. Pomp

<https://www.lincolnst.edu/courses-events/courses/35th-annual-meeting-national-conference-state-tax-judges/>