



**National Conference of State Tax Judges  
42nd Annual Meeting**

**Cambridge, MA  
October 27–29, 2022**

**Thursday, October 27**

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| <b>8:00 – 8:45 a.m.</b>   | <b>Registration and Breakfast</b>  |
| <b>8:45 – 9:15 a.m.</b>   | <b>Welcoming Remarks and Introductions</b><br><i>Martha Blood Wentworth, Indiana Tax Court</i>   |
| <b>9:15 – 10:45 a.m.</b>  | <b>Case Law Updates</b><br>Moderators: <i>Mary Brennan, Tax Court of New Jersey, and Theresa Walker, New Hampshire Board of Tax and Land Appeals</i> |
| <b>10:45 – 11:00 a.m.</b> | <b>Break</b>   |
| <b>11:00 – 12:15 p.m.</b> | <b>Case Law Updates, continued</b>   |
| <b>12:15 – 1:15 p.m.</b>  | <b>Lunch</b><br>Speaker: <i>Patrick DeAlmeida, New Jersey Superior Court, Appellate Division</i><br>Moderator from the Tax Court of New Jersey       |
| <b>1:30 – 3:00 p.m.</b>   | <b>Case Law Updates, continued</b>   |
| <b>3:15 – 5:15 p.m.</b>   | <b>Social Activities</b><br>Options include a museum tour and a walking tour   |
| <b>6:00 – 7:30 p.m.</b>   | <b>Welcome Reception – Sheraton Commander (Independence Room)</b>  |

**Friday, October 28**

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| <b>7:30 – 8:30 a.m.</b>   | <b>Conference Planning Committee Meeting</b>   |
| <b>8:00 – 8:45 a.m.</b>   | <b>Breakfast</b>   |
| <b>8:45 – 10:15 a.m.</b>  | <b>Understanding Highest and Best Use Principles</b><br>Speakers: <i>Gary McCabe, Muddy River Advisors</i><br>Moderator: <i>Joan Youngman, Lincoln Institute of Land Policy</i>  |
| <b>10:15 – 10:30 a.m.</b> | <b>Break</b>   |
| <b>10:30 – 12:00 noon</b> | <b>The Structure and Tax Treatment of Renewable Energy Projects</b><br>Speaker: <i>Angela Adolph, Kean Miller, LLP, and Catherine Collins, George Washington Institute for Public Policy</i><br>Moderator: <i>Robert Manicke, Oregon Tax Court</i> |

- 12:00 – 1:15 p.m.**                    **Lunch**  
Speaker: *David Brunori*, RSM US LLP  
Moderator: *Joan Youngman*
- 1:30 – 3:00 p.m.**                    **Identifying, Avoiding, and Correcting for Bias in Appraisals Under USPAP**  
Speaker: *Lisa Desmarais*, The Appraisal Foundation  
Moderator: *Sara Agne*, Arizona Superior Court
- 3:00 – 3:15 p.m.**                    **Break**
- 3:15 – 4:45 p.m.**                    **Lessons from Conducting Remote Proceedings**  
Panelists: *Richard Davis*, Oregon Tax Court, *Victoria Enyart*, Michigan Tax Tribunal, and *Martha Blood Wentworth*
- 6:00 p.m.**                            **Conference Banquet – [Harvard Faculty Club](#) | 20 Quincy Street**

<b>Saturday, October 29</b>
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- 8:15 – 9:00 a.m.**                    **Breakfast**
- 9:00 – 11:45 a.m.**                    **State Tax Program**  
Speakers: *Kirk Stark*, University of California, Los Angeles Law School, and *Mitchell Newmark*, Blank Rome LLP  
Moderator: *Myriam Bouaziz*, California Office of Tax Appeals
- 11:45 – 12:00 noon**                    **Closing Remarks**
- 12:00 noon**                            **Conference Adjourns**