



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

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Presenter Biographies

Angela Adolph is a partner in the Baton Rouge office of Kean Miller. She joined the firm in 2011, and practices in the tax and municipal finance groups. Angie represents clients in a variety of tax and corporate matters, including appearing before the Louisiana Board of Tax Appeals, the Louisiana Tax Commission, and in Louisiana courts. She also has special experience representing taxpayers in property tax incentive negotiations, including payments in lieu of taxes. Angie is the firm’s representative to the American Property Tax Counsel, an association of property tax firms with members throughout the United States and in Canada. Angie serves on the planning committee for the annual ABA/IPT advanced property tax seminar. Angie also has extensive experience in bond transactions and in the development of public-private partnerships and cooperative endeavor agreements. She is a member of the National Association of Bond Lawyers, board member of the Louisiana Industrial Development Executives Association and the Louisiana Chapter of Women in Public Finance, and is listed in the “Red Book” of bond professionals.

David Brunori is a senior director of state and local taxes at RSM US LLP’s national tax office in Washington, DC and is a visiting professor of public policy at the Schar School of Public Policy and Government at George Mason University. He is a nationally known expert on state and local tax and public finance. He writes a regular column on state and local tax policy for *Law360 Tax Authority*. Previously, he served as a partner in the national law firm of Quarles & Brady, as deputy publisher at *Tax Analysts*, and as an attorney for the United States Department of Justice. He is a fellow at the National Academy of Public Administration, the D.C. Policy Center, and the American College of Tax Counsel. He writes and speaks extensively on state and local tax policy and practice. He has an MPPM and a JD from the University of Pittsburgh and BA and MA degrees from the George Washington University.

Catherine Collins has focused on local finance issues, from tax policy in New York City’s budget office to analyzing local governments’ credit both in the United States and abroad. For the last decade, she has overseen the Lincoln Institute’s *Significant Features of the Property Tax* database. She was awarded a PhD from the Maxwell School at Syracuse University.

Patrick DeAlmeida was appointed to the Tax Court of New Jersey by Governor Corzine, taking the oath of office on January 14, 2008. Chief Justice Stuart Rabner appointed Judge DeAlmeida as Presiding Judge of the court effective October 1, 2009. He served in that position until his assignment to the Superior Court, Appellate Division, on January 16, 2018. Judge DeAlmeida graduated cum laude from New York University in 1986 with a degree in journalism and received his JD, cum laude, from Fordham University School of Law in 1989. Following graduation from law school, Judge DeAlmeida clerked for New Jersey Supreme Court Justice Marie L. Garibaldi. He joined the New Jersey Division of

Law in 1993, where he served as deputy attorney general (DAG), chief of the treasury section, DAG in charge of appeals and, ultimately, assistant attorney general for appeals. During his tenure at the division of law, Judge DeAlmeida argued 14 cases before the New Jersey Supreme Court, including *Lewis v. Harris*, the challenge to the New Jersey's prohibition on same-sex marriage. Judge DeAlmeida has been a volunteer emergency medical technician with the Princeton First Aid & Rescue Squad since 2004 and served as resident of the squad in 2007.

Lisa Desmarais has over 25 years of appraisal experience and is a leader in the industry. She has been at The Appraisal Foundation since 2020. Prior to joining the Foundation in this capacity, Lisa served on both The Appraisal Foundation's Appraisal Standards Board and Appraisal Practices Board. Prior to 2020, Lisa owned her own residential appraisal firm and was heavily involved in all facets of the appraisal profession. In addition to mentoring aspiring appraisers and teaching seminars, she published several papers and served as a peer reviewer for others in the profession. She was also a member of several appraisal task forces and research groups dating back to 2011 and served as an expert witness in numerous hearings and court cases. In her free time, Lisa enjoys tennis and spending time with her family.

Gary McCabe is a principal in the consulting practice Muddy River Advisors, LLC, which focuses on providing utility company personal property valuation analysis and reports to a variety of municipal clients. His work includes replacement cost and depreciation analyses for regulated gas and electric distribution systems for property tax purposes. From 2007–2019, Mr. McCabe served as chief assessor and chairman of the Board of Assessors for the Town of Brookline, Massachusetts.

Mitchell Newmark defends audits and litigates U.S. state and local tax matters before judicial courts and administrative tribunals around the country. He has successfully argued cutting edge, precedential tax matters before state high courts, intermediate appellate courts, and trial courts on behalf of clients obtaining favorable outcomes across a wide range of industries. He advises clients on all state and local income, gross-receipts, franchise, sales, use, excise, and miscellaneous taxes as well as myriad fees and unclaimed property obligations. He counsels clients on state and local aspects of sophisticated planning and transactional matters, such as acquisitions; dispositions; restructurings; and asset-based financing transactions, including inventory and off-take financing agreements. He has also successfully counseled individuals and estates regarding residency, domicile, and multistate taxability in audits and appeals. Mitchell was named a *Law360 Tax MVP* in 2019. His articles have appeared in leading industry publications such as *Tax Executive*, the *Professional Journal of the Tax Executives Institute*; *Deal Lawyers*; *Law360 Tax*; the New Jersey State Bar Association's *Taxation Law Section Newsletter*; *State Tax Notes*; the *COST State Tax Report*; publications of the Association of Corporate Counsel; and *Tax Management's Multistate Tax Report*. He frequently lectures on SALT issues and has spoken before numerous organizations, including NYU's Institute on State and Local Taxation; Georgetown University Law Center's Advanced SALT Institute; NYU's School of Professional Studies Tax Conferences in July; Vanderbilt University Law School's Paul J. Hartman State and Local Tax Forum; The Tax Executives Institute; The Council on State Taxation; The Energy Tax Association; STARTUP; North Eastern States Tax Officials Association; the New Jersey Society of CPAs; and the New Jersey Bar Association. Prior to private practice, he was a deputy attorney general at the New Jersey Attorney General's Office and law clerk to the Hon. Irwin I. Kimmelman, New Jersey Superior Court, Appellate Division.

Kirk Stark is the Barrall Family Professor of Tax Law and Policy. His research focuses on taxation and public finance, with an emphasis on state and local tax policy and U.S. fiscal federalism. His work has examined fiscal disparities among the states, the federal government's role in state tax reform, and the

question of how best to allocate fiscal responsibilities among federal, state, and local governments. In addition, Stark is the author of *War and Taxes* (with Steve Bank and Joe Thorndike), a political history of U.S. tax policy during wartime, as well as two leading casebooks, *Federal Income Taxation* (with Joseph Bankman and Daniel Shaviro) and *State and Local Taxation* (with Walter Hellerstein, John Swain, and Joan Youngman). Professor Stark regularly testifies on state and local tax policy before the California state legislature and has also served on the board of directors of the National Tax Association, a nonpartisan organization founded in 1907 to promote the study of tax policy and public finance. In 2008, he was a visiting professor at Harvard Law School, and he served as vice dean for faculty development at the University of California, Los Angeles School of Law from 2010–2013.