

CRIS K. O'NEALL

Cris K. O'Neill earned his Bachelor of Arts degree in Economics *summa cum laude* from Claremont McKenna College in Claremont, California. In 1986 he received a Juris Doctor degree from the University of California at Los Angeles (UCLA) and was admitted to the California Bar. The same year, Mr. O'Neill joined Rodi, Pollock, Pettker, Galbraith & Cahill, A Law Corporation, in Los Angeles, California, as an associate attorney. He also served as a Principal and President of Rodi, Pollock. In 2007, Mr. O'Neill formed Cahill, Davis & O'Neill, LLP.

Area of Practice: Property Taxation. Mr. O'Neill's practice is devoted exclusively to property tax and assessment litigation, trials and counseling. He has represented property taxpayers before county assessment appeals boards throughout California, as well as before the California Superior Court, the California Court of Appeal and the California Supreme Court. Mr. O'Neill has also testified before the Los Angeles County Superior Court as an expert witness on property tax matters.

Property Tax Matters Handled. Matters handled by Mr. O'Neill have involved difficult issues such as the proper treatment of intangibles, contamination and subsidence in valuing properties, as well as statute of limitations, change of ownership, exemption/immunity issues, and special assessment matters. In addition, he has dealt with problems arising from the appraisal and assessment of fee and possessory interests in major properties including oil and gas properties, pipelines, power plants, airport concessions, port terminals, sanitary landfills, aerospace manufacturing facilities, hotels, quarries, theme parks, oil refineries, hospitals, cold storage facilities, billboards and golf courses.

Property Tax Bar Association Activities. Mr. O'Neill is the former chair of the State and Local Tax Subcommittee of the California Bar Taxation Section and a former chair of the State and Local Tax Committee of the Los Angeles County Bar. As a member of the State and Local Tax Subcommittee of the California Bar, he participated in drafting proposed property tax legislation and regulations pertaining to local equalization procedures which were subsequently adopted by the California State Board of Equalization. Mr. O'Neill is also a member of the Los Angeles Chancery Club.

Other Professional Property Tax Organization Activities. As an Associate Member of the Institute for Professionals in Taxation (IPT), Mr. O'Neill has organized and chaired (1999 and 2000) and spoken at ABA-IPT Advanced Property Tax Seminars and the IPT Property Tax Symposium, both of which draw participants from throughout the United States. He has also spoken on the subject of property taxation at meetings of the Western States Petroleum Association, the California Mining Association, the Outdoor Advertising Association of America, the Los Angeles Chapter of IPT, the Los Angeles County Bar Association, and before various CPA groups including the Los Angeles Chapter of the California Society of Certified Public Accountants. In addition, Mr. O'Neill is a Director of the California Taxpayers' Association (Cal-Tax) and a member of the International Association of Assessing Officers (IAAO). Mr. O'Neill's firm is the California member of American Property Tax Counsel (APTC), the national affiliation of law firms specializing in property tax matters.

Property Tax Teaching/Speaking Engagements and Publications. Mr. O'Neill has taught over two dozen one-day courses on California Property Taxation to accountants, attorneys, real estate professionals, corporate executives, and bank trust officers. He has also published articles on property taxation in *Real Estate Southern California*, *National Real Estate Investor*, *Cal-Tax Digest*, *The Journal of Property Tax Assessment & Administration* and *Property Tax Alert (CCH Incorporated)*.

Publications

The Property Tax Deskbook, California Chapter, 6th through 15th Editions (2001 through 2010), American Bar Association, Taxation Section, Committee on State and Local Taxes (with Charles J. Moll, III)

“Thinking Outside the Box,” *National Real Estate Investor*, November/December 2009

“The Special Nature of Property Tax Appraisals,” *Institute for Professionals in Taxation*, June 2006 (with Kathy G. Spletter, ASA and John G. Ellis, MAI)

“The Role of Classification in the Assessment of California Business Personal Property and Fixtures,” *Property Tax Alert-Practitioner Perspectives* (State Taxation Institute, a division of CCH Incorporated), Vol. 3, No. 4 (December 2005)

Case Law and Regulation Updates, *Property Tax Report*, Institute for Professionals in Taxation, October 2004, May 2003, March 2003, February 2003, January 2003, January 2000

“Trends in the Property Tax Valuation of Commercial Outdoor Advertising Structures,” *Journal of Property Tax Assessment & Administration*, Vol. 1 (2004), Issue 2 (with Bradley R. Marsh)

“Can Taxes Be Raised after Property Is Sold?” *Real Estate Southern California*, June 2003

“What’s Wrong with the State Supreme Court?” *Cal-Tax Digest* (California Taxpayers’ Association), Spring 2003

“Property Taxes and Intangibles: Where We Are Now,” *Cal-Tax Digest* (California Taxpayers’ Association), January 2003

“Contaminated Properties Finally Get Relief,” *Real Estate Southern California*, February 2001

“Tis the Season for Property Tax Appeals,” *Real Estate Southern California*, July/August 2000

“Making Acquisitions Less Taxing,” *Real Estate Southern California*, March 2000

“Assessing the Chances of Winning a Tax Appeal,” *Real Estate Southern California*, November/December 1999

Teaching / Speaking Engagements

Property Tax Courses:

“Overview of California Property Taxation,” Pasadena Bar Association, Real Estate Section, Pasadena, California, April 2007

“Overview of California Property Taxation Including Changes of Ownership,” CPA/Law Forum, Pasadena and Los Angeles, California, January 2007

“Property Taxation in California,” Annual Conference, California Mining Association, Monterey, California, May 2001

“Advanced Property Tax in California,” Lorman Education Services, Three One-Day Seminars in December 2000, January 2002 and June 2006 (Los Angeles and Costa Mesa, California)

“California State and Local Taxation,” Lorman Education Services, Pasadena, California, May 2000 (One-Day Seminar)

“Property Tax Law in California,” National Business Institute, Los Angeles, California, September 1999 (One-Day Seminar)

“Managing California Real and Personal Property Taxes,” Lorman Education Services, Twenty-one (21) One-Day Seminars on Various Dates from 1998 through 2006 (Los Angeles, Santa Monica, San Diego, Costa Mesa, Arcadia, Santa Clara, Santa Ana, San Francisco and Pasadena, California)

Handling Property Tax Assessment Appeals:

“Overview of California Property Taxation,” California Society of Certified Public Accountants, San Fernando Valley Discussion Group, Van Nuys, California, September 2006

“The Special Nature of Property Tax Appraisals,” Annual Conference, Institute for Professionals in Taxation, Huntington Beach, California, June 2006

“The Appraiser's Role in Ad Valorem Tax Appeals,” Integra Realty Resources Fall 2005 Conference, Marina Del Rey, California, October 2005

“Challenging Local Property Tax Assessments,” San Bernardino County Bar Association, San Bernardino, California, March 2003

“Challenging Local Property Tax Assessments,” California Society of Certified Public Accountants, Pasadena Discussion Group, Pasadena, California, January 2003

“Assessment Appeals Process,” Mineral Property Tax Assessment Seminar, California Mining Association, Burbank, California, February 2002

Teaching / Speaking Engagements (continued)

“Litigating Local Property Tax Cases,” Pasadena Bar Association, Real Estate Section, Pasadena, California, March 2000

“New Strategies for Handling Cases Before Assessment Appeals Boards: The Impact of Pending Changes to State Board of Equalization Rules 301 through 326,” Presentation to Property Tax Agents and Representatives, Los Angeles, California, February 2000

“Assessment Appeal Filing Deadlines and Discovery in Equalization Proceedings,” Pasadena Bar Association, Tax Section, Pasadena, California, January 2000

“Litigating Local Property Tax Cases,” Annual Meeting of the California Tax Bar, Coronado, California, November 1999

“Handling Appeals of Local Property Tax Assessments” (Panel Moderator), Los Angeles County Bar Association, State and Local Tax Committee, Los Angeles, California, April 1998

“Responding to Assessors’ Information Requests,” Presentation to Property Tax Agents and Representatives, Los Angeles, California, November 1997

Property Taxation of Specific Property Types:

“Rule 474 – Overview and Implications for California Refiners,” Western States Petroleum Association, 2008 Property Tax Educational Forum, South Lake Tahoe, California, July 2008

“Update on Property Tax Rule 474: Assessment of Petroleum Refineries,” Western State Petroleum Association, Oxnard, California, January 2007

“Issues Relating to *Maples v. Kern County Assessment Appeals Board*,” Western States Petroleum Association, 2006 Property Tax Educational Forum, South Lake Tahoe, California, August 2006 (Oil & Gas Properties)

“Current Issues in the Assessment of California Refineries,” International Association of Assessing Officers, Los Angeles Chapter, Spring Seminar, Alhambra, California, April 2006

“Property Tax Valuation of Commercial Outdoor Advertising Structures,” Florida Outdoor Advertising Association, Industry Issues Workshop, Tallahassee, Florida, January 2005

“The Role of Classification in the Assessment of California Business Personal Property and Fixtures,” IPT Property Tax Symposium, Indian Wells, California, September 2004

“Property and Income Taxation of Outdoor Advertising,” Outdoor Advertising Association of America 2004 Legal Seminar, Key Biscayne, Florida, February 2004

Teaching / Speaking Engagements (continued)

“Assessment of Taxable Possessory Interests,” ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, April 2003

“Setting the Boundaries between Real Estate and Machinery and Equipment – Why Does It Matter?” American Property Tax Counsel, Scottsdale, Arizona, November 2000

“Quantifying Obsolescence and Depreciation in High-Tech Personal Property,” ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, March 2000

“Current Issues in Prosecuting California Refinery Assessment Appeals,” Western States Petroleum Association Property Tax Education Forum, Tempe, Arizona, September 1999

“Assessment and Valuation of Electric Generating Plants” (Panel Moderator), ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, March 1999

Property Taxation Change of Ownership Issues:

“Overview of California Property Taxation Including Changes of Ownership,” Association of Valley CPAs, Van Nuys, California, September 2006

“Changes of Ownership Involving Trusts under California’s Property Tax Laws,” Pasadena Bar Association, Real Estate Section, Pasadena, California, March 2005

“Changes of Ownership under California’s Property Tax Laws,” California Society of Certified Public Accountants, Pasadena Discussion Group, Pasadena, California, February 2005

“Common and Inadvertent Events Causing Property Tax Change of Ownership and Strategies for Dealing with the Problems,” Santa Barbara County Bar Association, Tax Section, Santa Barbara, California, July 2004

“Handling Changes of Ownership under California’s Property and Documentary Transfer Tax Laws,” Los Angeles County Bar Association, Taxation Section, Los Angeles, California November 2003

Property Taxation and Intangible Assets and Rights:

“Valuation of Intangible Assets and Rights in Mining Properties,” California Mining Association Annual Mineral Property Tax Assessment Seminar, Sacramento, California, March 2004

“Handling Intangible Assets and Rights: Post-Deregulation Assessment of Power Generating Facilities,” Western States Petroleum Association Property Tax Education Forum, Oxnard, California, September 2002

Teaching / Speaking Engagements (continued)

“Current Issues in the Appraisal, Valuation and Assessment of Intangibles Assets,” ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, March 2001

“Defining the Boundary between Taxable Property and Nontaxable Intangible Assets and Rights,” American Property Tax Counsel, Scottsdale, Arizona, November 1999

Recent Developments in Property Taxation:

“California Property Tax 2005 Judicial Developments,” Los Angeles County Bar Association, Taxation Section, Los Angeles, California, February 2006

“Legislative/Judicial Update: West,” Property Tax Symposium, Institute for Professionals in Taxation, Indian Wells, California, November 1999

“Current Developments: Cases and Legislation,” ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, March 1999

“Recent Developments in Property Tax Law,” Los Angeles County Bar Association, Los Angeles, November 1998

“Recent Developments in California Property Taxation,” California Society of Certified Public Accountants, Los Angeles Chapter, Real Estate Committee, Los Angeles, California, June 1997

“1995 Property Tax Legislation Update,” Institute of Property Taxation, Los Angeles Chapter, Montebello, California, October 1995

Documentary Transfer Taxes:

“Handling Real Property Transfers under California’s Documentary Transfer Tax Laws,” Pasadena Bar Association, Real Estate Section, Pasadena, California, May 2006

“Handling Property Transfers under California's Documentary Transfer Tax Laws,” Los Angeles County Bar Association, Real Property Section, Los Angeles, California, November 2005

“Handling Changes of Ownership under California’s Property and Documentary Transfer Tax Laws,” Los Angeles County Bar Association, Taxation Section, Los Angeles, California, November 2003

“Litigating Documentary Transfer Tax Controversies,” Los Angeles County Bar Association, State and Local Tax Committee, Los Angeles, California, April 2002

Teaching / Speaking Engagements (continued)

Property Taxation and Eminent Domain:

“Property Tax Issues in Condemnation Proceedings,” CLE International 10th and 11th Annual Eminent Domain Institute Conferences, Los Angeles, California May 2008 and April 2009

“Property Tax Issues in Condemnation,” Los Angeles County Bar Association, Real Estate Section, Los Angeles, California, September 2007

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