

## CRIS K. O'NEALL

### Teaching / Speaking Engagements

#### *Property Tax Courses:*

“Property Tax Law in California,” National Business Institute, Los Angeles, 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 State and Local Taxation,” Lorman Education Services, Pasadena, May 2000 (One-Day Seminar)

“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)

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

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

#### *Handling Property Tax Assessment Appeals:*

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

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

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

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

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

## **Teaching / Speaking Engagements (continued)**

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

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

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

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

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

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

## **Property Taxation of Specific Property Types:**

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

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

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

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

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

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

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

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

## **Teaching / Speaking Engagements (continued)**

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

“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)

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

### **Property Taxation Change of Ownership Issues:**

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

“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, July 2004

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

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

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

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

### **Property Taxation and Intangible Assets and Rights:**

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

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

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

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

## **Teaching / Speaking Engagements (continued)**

### **Recent Developments in Property Taxation:**

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

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

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

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

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

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

### **Documentary Transfer Taxes:**

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

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

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

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

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