

HILL WARD HENDERSON HOSTS 2ND ANNUAL AD VALOREM TAX PROGRAM

Firm News

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On August 8, 2013 Hill Ward Henderson hosted its 2nd Annual Ad Valorem Tax Program at Ocean Prime in Tampa. Tax professionals heard from Shareholders, **Robert E.V. Kelley, Jr.** and **Patrick J. Risch**, on recent developments in the law and other issues that tax professionals are likely to encounter at the Value Adjustment Board (VAB). Mr. Kelley and Mr. Risch discussed the Statutory Developments in 2013, Agricultural Classifications, Exemption Petitions, VAB Hearing Rules, VAB Electronic Transmission, VAB Evidence Exchange, Notice of Tax Roll Certification, Delivery of Returns and Applications, specific case laws and important court decisions.

Mr. Kelley is the Practice Group Leader of Hill Ward Henderson's Real Estate Litigation Group. His practice is principally devoted to litigation and appeals regarding the value of property throughout Florida. He has substantial experience serving clients in connection with operating utility systems, resort properties, manufacturing/ processing plants, and retail developments. In one notable case, Mr. Kelley acted as lead counsel in an assessment challenge on a professional sports arena, which resulted in a value reduction in excess of \$100 million per year for three consecutive years.

Mr. Risch is a member of Hill Ward Henderson's Real Property Litigation Group. His practice primarily involves representing property owners in Florida whose commercial properties have been valued in excess of its fair market value. He has been successful in obtaining reductions in the assessed values, and correspondingly reducing the amount of, ad valorem taxes owed by property owners through the Value Adjustment Board process as well as in Florida courts.