

FISCAL POLICY AND PENSIONS SUBCOMMITTEE MEETING

Saturday, February 20, 1:00PM – 2:30PM | Marriott Wardman Park Hotel | **Room:** Roosevelt 5

Subcommittee Leadership

Chair: **Hon. Claire A. Collins**, Supervisor, Bath County, Va.
Vice Chair: **Hon. Carol Holden**, Commissioner, Hillsborough County, N.H.
Vice Chair: **Hon. Daniel Troy**, Commissioner, President, Lake County, Ohio

MEETING AGENDA

Call to Order and Welcome

Americans With Disabilities Act (ADA) Compliance Issues

For counties, compliance with the Americans with Disabilities Act (ADA) can arise under various scenarios. More commonly, ADA compliance is associated with construction or renovation of public facilities. However, ADA compliance is also required in other areas like voting locations and county government websites. During this session, committee members will hear from a former Department of Justice Attorney on issues related to complying with the federal requirements.

- **Bruce Adelson**, CEO, Federal Compliance Consulting, LLC

The Sharing Economy and Its Impact on Local Taxes

The growth of technology continues to have an exponential impact on how today's consumer access goods and services. That change also brings the inevitable impact on the tax systems that were originally structured to interact with a pure brick-and-mortar business model. During this discussion, committee members will hear about the specific impact on the lodging industry and what counties should be aware of in their home states.

- **Craig Kalkut**, Vice President, Government Affairs, American Hotel & Lodging Association

Dark Store Impact on Property Taxes

Over the past several years, in a number of states, the problem known as 'dark stores' has emerged as a significant threat to local property taxes. In general, the problem involves the utilization of the 'dark store' theory by big box retailers wherein commercial property tax assessments are valued based on comparable sales rather than the traditional method based on

the cost to construct a store. During this discussion, committee members will hear more about the theory, the current impact in different states, and what is being done to address the threat.

- **Sonny Brasfield**, *Executive Director*, Association of County Commissions of Alabama

Meeting Concludes

NACo Committee Staff Liaison: Mike Belarmino, Associate Legislative Director, 202.942.4254 or mbelarmino@naco.org