



Norman J. Bruns

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Norman Bruns concentrates his practice on state and local taxation with particular emphasis on valuation disputes and other property tax matters in Washington, Oregon and Idaho. His property tax experience includes a wide variety of commercial, industrial and utility properties in cases posing the full range of procedural and substantive issues. Mr. Bruns also has extensive experience with other state and local taxes, such as income tax, sales/use tax, B&O tax, real estate transfer tax, and other excise taxes and fees.

Mr. Bruns has received formal training in alternative dispute resolution (ADR) processes and has represented clients in mediating a variety of state and local tax disputes in Washington, Oregon and Idaho. Mr. Bruns is a member of the ADR sections of the American Bar Association, the Washington State Bar Association (WSBA) and the King County Bar Association. He is also a member of WSBA work group that reviewed and commented on the Uniform Mediation Act and the Revised Uniform Arbitration Act for consideration by the Washington Legislature. Mr. Bruns has organized, moderated and presented educational programs on ADR in property taxation for the Seattle Chapter of the Appraisal Institute, American Property Tax Counsel and the Institute for Professionals in Taxation. He has also served as a judge for University of Washington Law School Mediation Competition and the Seattle University Law School Negotiation Competition.

Mr. Bruns writes and lectures frequently on tax matters. He has been active in committee work with the taxation and ADR sections of the American Bar Association and state bar associations. He has contributed to various programs and projects of the Institute for Professionals in Taxation (formerly the Institute of Property Taxation), the International Association of Assessing Officers, and other professional organizations. He is one of the firm's representatives in American Property Tax Counsel, a national association of leading property tax law firms.

Reported Cases

- *Tesoro Refining and Marketing Co. v. Department of Revenue*, Washington Supreme Court No. 85556-1 (counsel for amicus curiae)
- *Flight Options LLC v. Department of Revenue*, 172 Wn.2d 487, 259 P.3d 234 (2011) (counsel for amici curiae)
- *United States Tobacco Sales and Marketing Co. v. Department of Revenue (UST II)*, Washington Supreme Court No. 77690-3 (settled without opinion)
- *Welch Foods Inc. v. Benton County*, 136 Wn. App. 314, 148 P.3d 1092 (2006)
- *Northwest Pipeline Corp. v. Adams County*, 132 Wn. App. 470, 131 P.3d 958 (2006) (local counsel)

- *Larson v. Seattle Popular Monorail Authority*, 156 Wn.2d 752, 131 P.3d 892 (2006)
- *Advanced Silicon Materials LLC v. Grant County*, 156 Wn.2d 84, 124 P.3d 294 (2005)
- *Sheehan v. Central Puget Sound Regional Transit Authority*, 155 Wn.2d 790, 123 P.3d 88 (2005) (counsel for amicus curiae)
- *United States Tobacco Sales and Marketing Co. v. Department of Revenue (UST II)*, 128 Wn. App. 426, 115 P.3d 1080 (2005)
- *Foss Maritime Co. v. City of Seattle*, 107 Wn. App. 669, 27 P.3d 1228 (2001)
- *McLane Co. v. Department of Revenue*, 105 Wn. App. 409, 19 P.3d 1119 (2001) (counsel for amicus curiae)
- *The Boeing Company v. Gelman*, 102 Wn. App. 862, 10 P.3d 475 (2000)
- *United States Tobacco Sales and Marketing Co. v. Department of Revenue (UST I)*, 96 Wn. App. 932, 982 P.2d 652 (2000)
- *Weyerhaeuser Co. v. Easter*, 126 Wn.2d 370, 894 P.2d 1290 (1995)
- *Inter Island Telephone Co. v. San Juan County*, 125 Wn.2d 332, 883 P.2d 1380 (1994)
- *State ex rel. Flint Building Co. v. Kenosha County Board of Review*, 126 Wis. 2d 152, 376 N.W.2d 364 (Ct. App. 1985)
- *Bystry v. U.S.*, 596 F. Supp. 574 (W.D. Wis. 1984)
- *Wisconsin Psychiatric Services, Ltd. v. Commissioner*, 76 T.C. 839 (1981)
- Participated in other amicus curiae briefs in various courts, including United States Supreme Court, on behalf of the Institute for Professionals in Taxation.

Services

- ▶ Tax
- ▶ State and Local Tax
- ▶ Property Tax
- ▶ Alternative Dispute Resolution

Industries

- ▶ Communications, Media and Information Technology
- ▶ Financial Services
- ▶ Hospitality, Travel and Tourism
- ▶ Healthcare
- ▶ Manufacturing and Distribution
- ▶ Maritime Companies and Fisheries
- ▶ Technology and E-Commerce
- ▶ Transportation and Logistics

Education

- ▶ University of Michigan Law School, J.D., *cum laude*, 1980
- ▶ University of Iowa, B.A., Political Science, with highest distinction, 1976

Admissions

- ▶ Washington, 1986
- ▶ Oregon, 1989
- ▶ Idaho, 1994
- ▶ Wisconsin, 1980 (retired)
- ▶ Florida, 1982 (retired)

Professional Recognition

- ▶ Named by peers to *The Best Lawyers in America* in the area of Tax Law, 2009-2012
- ▶ Distinguished Service Award, Institute for Professionals in Taxation, 2004
- ▶ Martindale-Hubbell "AV" Peer Review Rated

Professional Activities

- ▶ Firm Representative, American Property Tax Counsel, 1995-present
- ▶ Member, Institute for Professionals in Taxation, 1986-present; Chairman, Legal Committee, 2002-present
- ▶ Member, American Bar Association Section of Taxation, State and Local Taxes Committee, 1989-present; Chair, Property Tax Subcommittee, 1993-1995; Real Property, Probate and Trust Law Section, Property Tax Committee; Dispute Resolution Section
- ▶ Member, Tax Section and Alternative Dispute Resolution Section, Washington State Bar Association
- ▶ Member, ADR Section, King County Bar Association
- ▶ Author/editor of many summaries of legal developments for IPT newsletter.

Events

- ▶ Annual Tax Strategies Seminars, Garvey Schubert Barer, Seattle and Portland, 1995-present
- ▶ The National Tax Association, 2010
- ▶ Washington Society of Certified Public Accountants , 1987, 2000, 2010
- ▶ The Appraisal Institute Seattle Chapter Real Estate Conference, 2009, 2010
- ▶ National Business Institute Real Property Seminar , 2009
- ▶ IPT Property Tax Symposium , 1989, 1991, 1992, 1996, 1997, 1999, 2001, 2003, 2004, 2008
- ▶ American Property Tax Counsel Seminars , 1999, 2000, 2008
- ▶ American Bar Association/ Institute for Professionals in Taxation Advanced Property Tax Seminar, 1992, 1994, 1995, 1996, 2004, 2007
- ▶ American Bar Association Section of Taxation , 1994, 1996, 2003
- ▶ IPT Annual Conference , 1994, 1995, 1996, 1998, 2001
- ▶ National Business Institute Property Tax Seminar, 1995, 1999, 2007
- ▶ Northwest Property Tax Conference, 1999
- ▶ AWB Business Tax Seminar, 1996, 1997, 1998, 1999
- ▶ IAAO Annual Real Estate Tax Seminar, 1997

- ▶ Lorman Education Services Property Tax Seminar , 1994, 1997
- ▶ Oregon Tax Research Seminar , 1994
- ▶ Washington State Association of County Assessors Annual Conference , 1987, 1994

Publications

- ▶ "Tax Spikes Loom Over Seattle," NREIonline.com, December 19, 2011.
- ▶ "The Appraisal the Taxpayer Never Saw Until Too Late," *IPT Tax Report*, June 2011.
- ▶ "National Property Tax Update," Quarterly contributor on APTCnet.com (2006-present).
- ▶ "Tax Talk Column," GlobeSt.com, 2001-2005.
- ▶ "Washington Chapter," *The Property Tax Deskbook*, American Bar Association, (co-authored all editions since inception).
- ▶ "Environmental Issues: How To Reduce Property Tax Assessments," 3 J. Multistate Tax. 62 (May/June 1993).
- ▶ "Chapter 14: Assessments of Property Affected by Contamination and Hazardous Substances," *Property Taxation*, by Institute of Property Taxation (2d ed.,1993).
- ▶ "Environmental Liabilities and The Property Tax: Where Are We Today?," *State Bar of Wisconsin Tax Section Newsletter* (Vol. 2, Iss. 1).