

Witness Biographies

Brian Uhler is a Fiscal and Policy Analyst at the Legislative Analyst's Office, where he is responsible for analyzing various topics in local government finance. Mr. Uhler holds an M.A. degree in economics from San Diego State University.

Darien Shanske is an Associate Professor of Law at UC Hastings College of the Law. Professor Shanske holds a J.D. from Stanford Law School, a Ph.D. from UC Berkeley in rhetoric, an M.A. from McGill University in philosophy, and a B.A. from Columbia University. Before law school, Professor Shanske worked as a financial consultant to California local governments, and, after graduating from law school, he worked as an attorney in the public finance department of Sidley Austin in San Francisco. Professor Shanske then clerked for Judge Pierre N. Leval of the United States Court of Appeals for the Second Circuit. Professor Shanske's academic interests include local government law, taxation, public finance, and jurisprudence.

Michael Coleman is a leading expert on California local government revenues, spending, and financing. He is the creator of the California Local Government Finance Almanac, an online resource of data, analyses, and articles on California municipal finance and budgeting. He is the principal fiscal policy advisor both to the California Society of Municipal Finance Officers and, for over fifteen years, to the League of California Cities. Mr. Coleman is a popular presenter at graduate schools and conferences and is the author of numerous articles and references including the California Municipal Revenue Sources Handbook, and - as co-author with Mike Multari, Ken Hampian and Bill Statler – the Guide to Local Government Finance in California published by Solano Press. An experienced city fiscal officer, Mr. Coleman previously worked for the cities of San Mateo, Milpitas, Daly City and Sacramento. He received his B.A. in policy analysis from UC Davis and his M.P.A. from the University of Southern California. In February 2013, the California Society of Municipal Finance Officers honored Mr. Coleman with its Distinguished Service Award for dedicated service and outstanding contributions to the municipal finance profession.

Michael Shires is an Associate Professor of Public Policy at Pepperdine University. He previously was a research fellow at the Public Policy Institute of California and a doctoral fellow at RAND's Graduate School of Policy Studies, concentrating on domestic education policy, California fiscal policy, and international trade policy.

His works in higher education include: *Alternative Approaches to Funding Higher Education in California*, *The Future of Public Undergraduate Education in California*, and *The Redesign of Governance in Higher Education*. His state and local finance titles include: *The Development of Counties as Municipal Governments: A Case Study of Los Angeles County in the 21st Century*, *The Effects of the California Voucher Initiative on Public Expenditures for Education*, *A Review of Local Government Revenue Data in California*, *Has Proposition 13 Delivered?*, *The Changing Tax Burden in California*, and *Patterns in California State and Local Government Revenues Since Proposition 13*. He has also co-authored work on United States-Japan and United States-European community trade relations.

Professor Shires has been active as a consultant to local and state government on issues related to finance, education policy, and governance. He received his B.A. in economics from the University of California at Los Angeles (UCLA), his M.B.A. from the Anderson Graduate School of Management at UCLA, and his M. Phil. and Ph.D. in public policy analysis from the RAND Graduate School.

John Kabateck was named executive director of National Federation of Independent Business (NFIB)/California in May 2007. Prior to joining NFIB, Mr. Kabateck served as Governor Arnold Schwarzenegger's director of external affairs, managing more than 25 statewide staff in five regional offices. His central duty was to bring California's multitude of diverse stakeholders to the decision-making table of the state's chief executive. Prior to that job, Mr. Kabateck spent four years with the California Restaurant Association, first as its vice president for recruitment and placement and later as its senior legislative director.

Mr. Kabateck started his Sacramento experience in 1991 as a special assistant to the secretary of the Business, Transportation and Housing Agency. He later moved to the Office of Governor Pete Wilson where, from 1993 to 1999, he served as executive writer and chief deputy appointments secretary. Mr. Kabateck left state service for a brief stint with Edelman Public Relations Worldwide, before returning to serve as chief-of-staff to former Assemblywoman Charlene Zettel.

A native Californian, Mr. Kabateck was born in Hollywood and raised in Glendale. He is a graduate of the University of Southern California with a B.A. degree in English.

Chas Alamo is a Fiscal and Policy Analyst at the Legislative Analyst's Office (LAO). Since 2011, Chas has been responsible for analyzing property tax and sales and use tax issues for the LAO, including revenue and economic forecasts. Chas holds M.A. degrees in economics and public administration from the Maxwell School of Citizenship and Public Affairs at Syracuse University.

Kirk J. Stark is Vice Dean and Professor of Law at the UCLA School of Law. He teaches Federal Income Taxation, Taxation & Distributive Justice, Financing State and Local Government, and the first-year Property course. In addition, he serves as faculty coordinator of the UCLA Colloquium on Tax Policy & Public Finance, an interdisciplinary workshop designed to explore leading research on taxation. Professor Stark was elected Professor of the Year by the law school graduating classes of 1999 and 2002. He received the University Distinguished Teaching Award in 2003 and the Law School's Rutter Award for Excellence in Teaching in 2008.

Professor Stark's research focuses on taxation and public finance, with a particular emphasis on state and local tax policy and U.S. fiscal federalism. His recent work has examined fiscal disparities among the states, the federal government's role in state tax reform, and the question of how best to allocate fiscal responsibilities among federal, state and local governments. In addition, Professor Stark is the author of the recent book *War and Taxes* (with Steve Bank and Joe Thorndike), a political history of U.S. tax policy during wartime, as well as two leading

casebooks, *Federal Income Taxation* (with William Klein, Joseph Bankman and Daniel Shaviro) and *State and Local Taxation* (with Walter Hellerstein, John Swain and Joan Youngman).

Professor Stark has testified several times on state and local tax policy before the California state Legislature and has also served on the Board of Directors of the National Tax Association, a nonpartisan organization founded in 1907 to promote the study of tax policy and public finance. In 2008, he was a visiting professor at Harvard Law School.

Terri Sexton is a Professor of Economics at California State University, Sacramento. She holds a B.S. in economics, a bachelor of mathematics, and a Ph.D. in economics from the University of Minnesota. Professor Sexton's research has focused on the economic and fiscal impacts of state and local taxes, including a comprehensive study of Proposition 13, with Steven M. Sheffrin and Arthur O'Sullivan, that culminated in *Property Taxes and Tax Revolts: The Legacy of Proposition 13* (Cambridge University Press, 1995). Her research has appeared in such publications as *National Tax Journal*, *Land Economics*, *Rand Journal of Economics*, and *Journal of Urban Economics*.

Lenny Goldberg is the Executive Director of the California Tax Reform Association and the owner of a public interest lobbying firm, Lenny Goldberg and Associates. He has been involved with major tax legislation and tax initiative campaigns in California for the past 25 years. He is on the board of Citizens for Tax Justice in Washington, D.C. and has published extensively on tax policy, primarily as California correspondent for *State Tax Notes*, a national publication. He also advocates on energy, consumer, privacy and housing issues for non-profit/public interest groups, and has advocated in the past on human service and children's issues. He has degrees in economics from Williams College and UC Berkeley.

Rob Cord is the Managing Director of Real Estate Management Services at Voit Real Estate Services. In this role, Mr. Cord oversees an expanding portfolio of properties in the real estate services platform, which includes property management, asset management, and project management services. He brings more than 26 years of diversified experience, including managerial positions in property management. Prior to joining Voit, Mr. Cord oversaw a team of managers for a 19 million square foot portfolio in northern California for Cassidy Turley. Mr. Cord graduated from UC Davis with a B.A. degree in landscape architecture.