

## The Impact of Climate Change on Assessing Real Estate

### Description:

The one-hour session will review how climate change and extreme weather events such as hurricanes, flooding, wildfires, droughts, sea level rise, and other natural disasters are impacting property tax assessments. We will examine how assessment legal theory is designed to navigate such change, and then explore real case studies and how various assessments have deployed strategies to model and appropriately incorporate the effects of climate change in determining just values. Finally, we will review the growth of large wind, solar, and transmission projects and the legal and assessment practices required to ensure fair and equitable assessments for this unique class of properties.

### Bio:

**N. Joel Moser, Esq., M.G.A.**, is a shareholder at Bernstein Shur, a New England-based law firm advising clients across the U.S. and around the world. Moser is a member of the firm's Municipal and Governmental Services Practice Group, co-chair of the Energy & Environmental Practice Group, and chair of the firm's Property Tax & Valuation Team, where he assists clients with large, complex property tax matters. An associate member of the International Association of Assessing Officers, Moser has experience in advising clients on billions of dollars in property tax assessed values and has litigated many of northern New England's largest property abatement requests, including assessments of large renewable energy projects and power plants, as well as legacy industrial and commercial properties. Moser also represents municipalities, renewable energy companies, and utilities in regulatory compliance matters across New England. Moser earned his law degree from the University of Maine School of Law, a Master of Governmental Administration from the University of Pennsylvania, and an A.B. from Bowdoin College. A professed math nerd, he resides in Lewiston, Maine, with his wife, two young sons, retired greyhound, and calculator. He can be reached at [jmoser@bernsteinshur.com](mailto:jmoser@bernsteinshur.com).