

## **Debating the Hot Topics**

### **Will Shepherd, J.D.**

Attorney Will Shepherd is the president of William D. Shepherd, P.A., where he practices property tax and real estate valuation litigation. Will has represented county assessors in all aspects of property tax law for more than 30 years.

He was general counsel for the Hillsborough County Property Appraiser for 26 years, during which he represented the office in all matters, including litigation over real estate and tangible personal property assessments, and tax exemption and agricultural classification disputes at the administrative, circuit court, and appellate court levels. He is a graduate of the University of South Florida and the University of Illinois Chicago (John Marshall) Law School. He was on the IAAO committees that published the Big Box and Fee Simple white papers and the IAAO Glossary and is currently the Co-Chair of the IAAO's Legal Committee. He is the recipient of the Florida Chapter IAAO Member of the Year and Lifetime Achievement awards and is a regular speaker on property tax and real estate valuations matters.

### **Thomas Wilhelmy**

Thomas R. Wilhelmy founded the Property Tax Department at Fredrikson & Byron, P.A. in Minneapolis, Minnesota, and was the Chair until recent years. In 2024, Thomas commenced a new role as Partner at Ryan Law Firm, PLLC, and the Property Tax Leader, Minnesota. Thomas received his B.B.A. summa cum laude from the University of Notre Dame and his J.D. from the University of Chicago Law School. Thomas won the Hamilton Award for Finance and Business Economics at Notre Dame and was a Hinton Moot Court Finalist at the University of Chicago Law School. He has practiced Property Tax and Real Estate Law since 1978 and has been an MSBA Board Certified Specialist in Real Property Law since the inception of that designation. He has received numerous awards in the property tax world for his experience and expertise, including being named to the Best Lawyers in America - Litigation and Controversy - Tax for each year from 2015 through 2025, and named the Best Lawyers in America - "Lawyer of the Year in Minneapolis - Litigation and Controversy - Tax for 2023. Thomas has also been named as a Martindale-Hubbell AV Preeminent Attorney (Highest Possible Rating in Both Legal Ability and Ethical Standards). Thomas has played an active role in the property tax world at the American Bar Association (ABA), the Institute for Professionals in Taxation (IPT), the National Association of Property Tax Attorneys (NAPTA), as well as activities in the property tax area on behalf of the IAAO

and other recognized business groups. He is currently the Chair of the ABA/IPT Advanced Property Tax Seminar held in New Orleans in March of every year, and the Vice President - Programming at NAPTA and Chair of the NAPTA Annual Property Tax Seminar held in October of every year.

He brings to his clients unsurpassed experience and expertise in real property valuation and commercial property tax appeals and is frequently invited to address the most significant issues in those areas.