

Timothy R. Van Valen



**Timothy R. Van Valen**  
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Mr. Van Valen is Senior Counsel in Brownstein Hyatt Farber Schreck's Albuquerque office. His practice is almost exclusively dedicated to state and local tax matters for larger businesses, most of which are national or international in scope. Earlier in his career, he had considerable experience in commercial litigation, land use, right-of-way and Indian law issues.

Mr. Van Valen counsels clients on New Mexico tax analysis and planning, legislative and regulatory issues, as well as represents clients in audits, refund claims, administrative protests litigation and appeals. He has extensive experience with New Mexico's gross receipts tax, compensating tax, property tax, corporate income tax, severance taxes and excise taxes. He has also has significant state tax incentive experience for a variety of industries, including substantial work renewable energy industry businesses, including manufacturers, project developers and electricity generators.

Mr. Van Valen is a frequent lecturer on New Mexico's tax system and tax issues. He has spoken before the Council on State Taxation (COST), the American Bar Association Tax Section (State and Local Tax Committee), the State Bar of New Mexico Tax and Natural Resources Sections, Georgetown University State and Local Tax Symposium and the Institute for Professionals in Taxation (IPT), and presented seminars for Lorman Education Services as well as accounting, civic and other organizations.

Mr. Van Valen is a member of the American Bar Association Tax Section State and Local Tax Committee. He has authored the New Mexico chapter of the American Bar Association Tax Section's Sales and Use Tax Deskbook for many years, and is also author of the New Mexico Chapter of the Section's Property Tax Deskbook as well as that book's Deputy Editor in Chief.

**Practice**

Tax  
Public Finance  
Renewable Energy

**Education**

J.D., 1986, Washington University  
Ph.D. studies, biochemistry, University of Minnesota  
B.S., 1978, Kalamazoo College

**Admitted**

U.S. Supreme Court  
U.S. Court of Appeals, Tenth Circuit  
U.S. District Court, District of New Mexico  
U.S. Tax Court  
New Mexico

**Distinctions**

*Best Lawyers in America*  
New Mexico Exemplary Service Award, Association of Commerce & Industry of New Mexico

"Best of the Bar" in Taxation, New Mexico Business Weekly

**Memberships**

State and Local Tax Committee, Tax Section, American Bar Association  
Tax Section, State Bar of New Mexico  
National Association of Property Tax Attorneys

**Community Involvement**

Board of Directors, New Mexico Tax Research Institute  
Board of Directors and Chair of the Taxation Committee, Association of Commerce & Industry of

Brownstein is a regional law firm that also has offices in Denver, Las Vegas, California and Washington D.C. Prior to joining Brownstein, Mr. Van Valen was a shareholder and director at Modrall, Sperling, Roehl, Harris & Sisk P.A. in Albuquerque.

New Mexico

Former Board member and President, Albuquerque Arts Alliance

Leadership New Mexico, Class of 2008

Leadership Albuquerque, Class of 2001

Member, New Mexico Oil and Gas Association Tax Committee