

# EXHIBT B

## ADMINISTRATIVE (PUBLIC) MEETING AGENDAS AND MINUTES

**REAL PROPERTY TAX APPEALS COMMISSION**

**ADMINISTRATIVE MEETING**

**MARCH 6, 2013**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRPERSON**
  - a. FY 2012 BUDGET OVERSIGHT**
  - b. UPCOMING OUTREACH EFFORTS**
- IV. REPORT OF THE VICE CHAIR**
  - a. FINAL RULE MAKING**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Wednesday, March 6, 2013**

Chairperson Gregory Syphax called to order the Commission's Board's first public meeting for 2013 on March 6, 2013, at 2:04 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Karla Christensen, Cliftine Jones, Hillary Lovick, Frank Sanders, James "Skip" Walker, Sean Warfield, and Trent Williams. Andrew Dorchester, and Don Isaac, Jr., were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Chairman Syphax opened the meeting with his report. He informed those in attendance that the Commission had its first Budget Review Team meeting and it went well with no changes to the budget for FT 2014. He also spoke briefly about the performance oversight hearing in February during which he, Mr. Amato and Carlynn Fuller Jenkins provided testimony. He summarized the testimony of 3 public witnesses – Marie Drissel, Jeremy Chitlik and Bart Uze. Ms. Drissel testified and complimented the Commission. Mr. Chitlik testified on behalf of AOBA and he noted a few concerns but indicated that overall improvements have been made. Mr. Uze testified on behalf of Ryan tax services. During his testimony he kept referring to BRPAA rules instead of the Commission. He criticized the hearing process and the sometimes unorganized way the hearings proceed. As a result of Mr. Uze's testimony Mr. Syphax has asked Mr. Amato to design and conduct training to inform the Commissioners on hearing procedures. Mr. Uze also raised concerns about the Commission using additional information and verifying information they receive from the Petitioners and OTR. Mr. Uze believes this type of evidence should not be considered in the decision since it is not part of the record during the hearing. Mr. Syphax disagrees with Mr. Uze and indicated that the Commission's regulations allow this practice and that Commissioners should continue to use their knowledge and resources. Petitioners have an opportunity to respond and request a rehearing if necessary.

Mr. Syphax reviewed the Commission's outreach efforts. All ANCs were contacted by email; two emails were sent to at least 2 commissioners. A total of 39 ANCs were contacted and only 4 responded. On February 28, 2013, presentation was given on Wed 4 at Lowell School. There were only 4 people in attendance. March 7<sup>th</sup> there will be another presentation at Sergeant Memorial Church at 7 pm. April 16<sup>th</sup> another presentation will be given at the Methodist Home on Connecticut Avenue at 6:30 pm and then on April 17<sup>th</sup> ANC 2A will hold its meeting, time is TBD.

Mr. Syphax attended an event with Ms. Chan at AARP and a possible partnership is being explored. At that event he met a SW neighborhood association representative who requested setting up a presentation for that group.



Upcoming training: March 19<sup>th</sup> (tentative) at DCHFA on Low Income Housing Tax Credit Properties. It the goal that Commissioners will be able to gain knowledge that will be useful in the valuation of those type of properties.

Also, field trips are being planned to visit major properties. March 7<sup>th</sup> the Commissioners will visit the Jefferson Hotel. Four properties have already been visited. Commissioners were able to ascertain that the way the Petitioners present the properties is different from the actual state of the properties. For example: Petitioners will testify about below grade space and that it should be valued at \$25 or \$30 per square foot. The Commission will ask if the space has windows and the Petitioner does not know. Prime example of this is North Capitol and K Streets where the below grade space has a moat around it and windows making it just like the upper floors. If the Petitioner does not know the condition of the property, the Commissioners should know so that's why it is important to make the field visits. Mr. Syphax also stated that sometimes even the assessor from OTR does not know what the property looks like. Mr. Syphax suggested that Commissioners, during the off-season should spend 1-2 days per week targeting and visiting properties that file appeals every year. Emails will be sent to the Commissioners to inform of the dates and locations.

Mr. Syphax discussed the need to learn about Leed certified green buildings. There will be a tour next week at the US Green Building Council. Commissioners should become familiar with the terminology that is used for green buildings. Karla Christensen recommended speaking also to brokers regarding the return on investment in these properties. US Green Building council will promote that it is worth the extra expense but brokers/owners say it does not guarantee an ability to charge a higher rent.

Vice-Chair Richard Amato gave his report. Mr. Amato indicated that the emergency regulations were published and comments were received from Wilkes Artis and AOBA. The Commission reviewed the comments, accepted some and rejected others. All non legal comments and corresponding action by the Commission must be presented to the Mayor's Office of Policy and Legislative Affairs for review and approval. There was one legal comment and that will be sent to the Office of the Attorney General (OAG) for review and advice. Once the Commission receives responses and clearance from both entities then the final regulations will be published.

Ms. Fuller Jenkins gave her report and reiterated a portion of her testimony that was given at the performance oversight hearing. She thanked the Commissioners and staff for their hard work in meeting the February 1<sup>st</sup> deadline. Then a recap on the TY 2013 season was given. A total of 3,486 cases were received. The Annual Report will breakdown the number of cases heard per Commissioner and number of hours billed by the part-time Commissioners. Ms. Fuller Jenkins clarified the caseload count and what the numbers really indicate. She indicated that everyone should keep in mind that the law states that every lot is a separate case. A large multi-lot property such as an apartment building/condominium can have over 300 lots (each unit is a lot); however all lots are heard in one combined hearing not one separate hearing per lot. So the raw number reflected in the number of cases heard by a Commissioner does not give an indicated of

how hard or not a particular Commissioner has worked. For example, Mr. Syphax is shown to have heard over 1700 cases. Anyone looking at this raw number would think that he sat on 1700 separate hearings; however, he sat on almost all of the very large multi-lot cases. Also some cases are more complicated than others and so Commissioners are selected to sit on a panel based on specific expertise that they possess that is relevant to the cases being heard that day. For commercial properties, in order to not have a situation where we have to reschedule a lot of cases, we allow that Petitioner to identify dates and cases. Once the schedule has been set then I identify the types of properties on the schedule and meet with Mr. Syphax to identify the Commissioners to hear those cases. Mr. Syphax will indicate a certain Commissioner has this expertise or another Commission he wants to learn about valuation of the type of properties being appealed and this is how the panels are constructed.

Ms. Fuller Jenkins also reminded the Commissioners that she needs to know which decisions they authored so an analysis on time spent per case can be performed. Of the 3,486 cases, 2,491 (2%) were sustained, 601 (18%) were reduced, 4 (<1%) were increased, 1 recommendation, 88 cases were withdrawn and 258 cases were resolved by Stipulation Agreements (vs. 906 last year).

Several Commissioners raised concerns that some reduction were actually because of recommendations. Ms. Fuller Jenkins indicated that if Mr. Syphax was to reflect this then staff will go back and correct the number. Ms. Fuller Jenkins reminded the Commissioners that Judy does not read the decisions; she performs data entry so the Commissioners must indicate in the box that it is a recommendation.

Ms. Fuller Jenkins gave the history of how the statistics regarding recommendations came into being. She indicated that recommendations became an issue several years ago under BRPAA the practice was to just accept the assessor recommendation without any further analysis by the Board. The Board began to receive a lot of criticism from the public indicated that there were too many reductions in the assessments. Mr. Robert Cooper was the Vice Chair and began to say that because recommendations did not require a supervisor's approval BRPAA would no longer just routinely accept them. His position was that if the Petitioner and OTR agreed on the lower number then they should enter into a stipulation agreement because BRPAA would no longer be charged with the reduction.

Ruth Werner from Councilmember Evans office indicated that would talk to Council member Evans regarding the collection of data as it pertains to recommendations. Trent Williams indicated that in several of the cases where the recommendation was accepted it was because of blatant error by OTR and he feels it is important to show that the assessment was incorrect.



Ms. Fuller Jenkins stated that there were probably fewer than 30 requests for rehearings. Ms. Fuller Jenkins indicated that all decisions have been scanned and uploaded and placed on the website. The decisions were scanned in groups based on the hearing dates. Staff is in the process of scanning TY 2011 files. The law requires 3 years of files on-site so Ty 2011 is being prepared for shipment to the archives and once finished we will go back and scan TY 2012 and then 2013 since only the decisions for TY 2013 have been scanned so far. There are two temporary staff helping in this effort.

Mr. Syphax asked if the public had any comments. Mr. David Fuss talked about the comments from Wilkes Artis in the rulemaking and wanted to know if the rules were being held in abeyance or if they are in effect. Mr. Amato responded and indicated that the comments are being reviewed and final rules won't be published until cleared by OPLA. Ms. Fuller Jenkins responded that the proposed regulations issued in October are currently in effect.

Mr. Fuss indicated that the case totals given do not add up to the overall total and Ms. Fuller Jenkins explained that only the valuation cases are counted in terms of reduced, sustained, etc. Homestead and Classification cases are not put into the OTR tracking system. Mr. Fuss also wondered why stipulation agreements were included in the report but not as a requirement in the regulations. Ms. Fuller Jenkins explained that the inclusion of the number of stipulations was also a product of the years-ago criticism of the Board for the number of reductions. The then chairperson, Towanda Bryant instructed staff to begin keeping statistics on all actions taken in a case. There have been some changes in OTR that now require supervisory review and approval of assessors' actions.

Mr. Fuss asked about searchable decisions on the website and Ms. Fuller Jenkins explained that OCTO was asked to do this; however, they do not have the necessary manpower at this time. Mr. Fuss also expressed appreciation for the public meetings and indicated that his firm is open to suggestions on how they can improve their submissions since it such a large volume of filings.

Ms. Marie Drissel relayed her surprise in OCTO's response about the website and indicated that she would be contacting them as well as Councilmember Evans to push for the changes. She offered some observations regarding the decisions issued by the Commission and indicated that she was stunned to see that for the first time in the many years since she has been monitoring this process she see decisions that she can read and understand and she is really impressed.

Ms. Drissel spoke about her concerns with OTR using renovated properties as comparables for non renovated properties and how it is a serious problem for the elderly, the poor and the African American communities and has a serious effect on expediting gentrification. She also spoke about her concerns around OTR's acceptance of equalization as a basis of appeal. She informed the Commission about the DC Tax Revision Commission and its work and meetings.

Mr. Syphax indicated that he plans to have a meeting with OTR to address some of the very same issues raised by Ms. Drissel.

Ms. Ruth Werner informed the Commission that Alvin Jackson's confirmation hearing is scheduled for March 20<sup>th</sup>. She also indicated that she was saddened to hear that so few ANC's responded to the outreach efforts. She also indicated that the Tax Revision Commission meets the 1<sup>st</sup> Monday of every month and the meetings are open to the public. Former Mayor Anthony Williams is the chair and perhaps RPTAC could give a presentation during one of its meetings.

Mr. Syphax thanked everyone for coming and the meeting was adjourned at 3:40 p.m.

**REAL PROPERTY TAX APPEALS COMMISSION**

**ADMINISTRATIVE MEETING**

**THURSDAY, AUGUST 15, 2013**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. TAX YEAR 2014 APPEAL SEASON**
  - b. UPCOMING PUBLIC MEETINGS**
- IV. REPORT OF THE VICE CHAIR**
  - a. FINAL RULE MAKING**
- V. REPORT BY THE CHAIRPERSON**
  - a. MAJOR REQUIREMENTS OF THE NEW RPTAC RULES AND REGULATIONS**
  - b. HEARING PROCEDURES**
  - c. TY 2013 RESULTS**
  - d. OTHER NOTES**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**



**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Thursday, August 15, 2013**

Chairperson Gregory Syphax called to order the Commission's Board's second public meeting for 2013 on August 15, 2013, at 2:32 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Andrew Dorchester, Don Isaac, Jr., Alvin Jackson, Cliftine Jones, Hillary Lovick, Frank Sanders and Trent Williams. Karla Christensen, James "Skip" Walker, and Sean Warfield were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Ms. Fuller Jenkins gave a report on the status of the TY 2014 season; indicating that as of August 14, 2013, a total of 682 appeals had been received; 588 residential appeals and 94 commercial appeals. The number of appeals received was 725 fewer than those received at the same time last year. Ms. Fuller Jenkins briefly spoke about the approval of the contract for File and Serve Xpress. This service will allow electronic filing of appeals. For TY 2014 there will be a pilot program with one commercial petitioner that will be identified at a later date. Ms. Fuller Jenkins gave the tentative dates for the next two public Administrative Meetings as September 19<sup>th</sup> and October 17<sup>th</sup>. Ms. Fuller Jenkins indicated that the 2013 Annual Report will be voted on at the September meeting so that the report can be submitted to the Mayor and Council on September 30, 2013.

Vice-Chair Richard Amato gave his report. Mr. Amato indicated that the final regulations for the Real Property Tax Appeals Commission (RPTAC) were published in the July 5<sup>th</sup> edition of the DC Register. Mr. Amato reported on pending legislation that has been promulgated by other agencies as follows:

The Office of the Attorney General (OAG) has introduced legislation that would make RPTAC decisions appealable to the DC Superior Court. Currently, a Petitioner may appeal to DC Superior Court after the 2<sup>nd</sup> level appeal process; however, the original assessment, not the RPTAC decision is the basis of the appeal. Mr. Amato indicated that DC Superior Court has a backlog of appeals and because the court cannot consider RPTAC decisions and must start from the original assessment, this adds to the backlog.

The Office of Tax and Revenue (OTR) has introduced legislation that would affect certain commercial properties with specific tax use codes. These are properties required to file Income and Expense (I&E) reports with OTR by April 15<sup>th</sup>. The deadline currently conflicts with the deadline of April 1<sup>st</sup> to file a 1<sup>st</sup> level appeal. For these properties the deadline for filing 1<sup>st</sup> level appeals would be moved to a later date in order to allow OTR to receive the most recent and relevant I&E reports. The RPTAC deadline for deciding those cases would also be moved from February 1<sup>st</sup> to a later date.

Chairman Syphax gave his report. He indicated that it is his goal to ensure that decisions written by the Commissioners are well thought out, and have been debated and Commissioners who do not agree with the majority decision are given the opportunity to dissent.

Mr. Syphax indicated that since the end of the TY 2013 hearing season the Commissioners have been busy performing research, holding re-hearings, conducting on-going Homestead and Classification hearings, and performing outreach efforts. In terms of outreach several Commissioners gave presentations at several ANC meetings throughout the city.

Mr. Syphax reviewed some of the requirements of the new RPTAC rules and regulations. He indicated that incomplete or improper filings will be returned to the Petitioner with an explanation. Mr. Syphax indicated that there may be times when the Commissioners may have to look to outside sources for information on a property. He explained that this usually happens when both the Petitioner and OTR are incorrect in the analysis of the basis for the proposed assessed value of the property. When the Commissioners rely on this information as a basis of their decision, under the new rules and regulations, the Petitioner is granted a re-hearing request as a matter of right.

Mr. Syphax reported that hearings will be conducted in a more efficient manner for this hearing season. Petitioners should be directed to focus their arguments on the more compelling points/evidence for their case.

Mr. Syphax discussed some other notes/issues affecting the Commission. He indicated that the appeal form will be redesigned. He reminded the Commissioners about the 5% rule. He spoke about the concept of equalization. He indicated that the Commissioners should be aware that the equalization argument carries a very high threshold. He also indicated that he is aware that Petitioners are complaining that they didn't win any of their arguments about the capitalization (Cap) rate last season. He stated that unless the Cap rate is significantly different the threshold to prove Cap rate is also very high. He reminded everyone that RPTAC is a new body, it is not the Board of Real Property Tax Assessments and Appeals (BRPAA) so Petitioners should not make arguments based on what BRPAA did in the past.

Mr. Syphax asked if the public had any comments. Ms. Heather Reichart from Marriott asked "In general what does RPTAC look at with regard to commercial appeals?" Mr. Syphax spoke according to the RPTAC statute the burden of proof is on the Petitioner to prove that OTR was incorrect. Ms. Reichart then indicated that she is not an attorney and she feels as if she has an unfair burden and she never wins her cases. Mr. Syphax indicated that the decisions should indicate the basis upon which her cases were decided and he would be happy to review her decisions with her at a later date. There were no additional public comments and questions.

Mr. Syphax adjourned the meeting at 3:27 p.m.



**REAL PROPERTY TAX APPEALS COMMISSION**

**ADMINISTRATIVE MEETING**

**THURSDAY SEPTEMBER 26, 2013,  
2:30 PM**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES FROM AUGUST 15, 2013 ADMINISTRATIVE MEETING**
- IV. REPORT BY THE CHAIRPERSON**
  - a. FISCAL YEAR/TAX YEAR 2013 ANNUAL REPORT**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. TAX YEAR 2014 APPEAL SEASON**
  - b. FILE AND SERVE XPRESS**
  - c. UPCOMING PUBLIC MEETINGS**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**



**Real Property Tax Appeals Commission**  
**Minutes of the Public Meeting held on**  
**Thursday, September 26, 2013**

Chairperson Gregory Syphax called to order the Commission's third public meeting for 2013 on September 26, 2013, at 2:33 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, May Chan, Andrew Dorchester, Don Isaac, Jr., Cliftine Jones, Hillary Lovick, Frank Sanders, James "Skip" Walker, Sean Warfield, and Trent Williams. Richard Amato, Karla Christensen, and Alvin Jackson were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Mr. Syphax called for a motion to accept the minutes from the August 15<sup>th</sup> meeting. Trent Williams made the motion to accept the minutes with 2 typographical corrections and Sean Warfield along with several other Commissioners seconded the motion and the motion passed.

Discussion turned to the draft of the Annual Report and what was required to be included in the Commission's Annual Report such as the number of cases heard, the breakout of appeals by tax class, etc. Mr. Syphax then called for a motion to accept the TY 2013 Annual Report. Andrew Dorchester called the motion, it was seconded by Don Isaac, Jr and the motion passed.

Carlynn Fuller Jenkins gave a TY 2014 status update. Currently 3,244 appeals received by the Commission. The October hearing calendar is set and the part time Commissioners need to inform staff of their availability; especially during the 7 hearing dates where 3 of the full time Commissioners will be in training. Many of the hearing dates for the commercial cases have been received from the Petitioners and barring any closures for bad weather all hearings should be finished before Christmas. January will be reserved for any reschedules.

File and Serve Xpress update. Vendor named changed from Lexis/Nexis. The system is used by Superior Court, Contracts Appeal Board and PERB. Normally, the Petitioner would pay a fee to file; however, the Commission is absorbing the cost so there will not be a fee charged to file. Due to the lateness in obtaining approval of the contract we were not able to run a pilot of the system. Goal is that for the TY 2015 season 90% of all filings will be electronic.

The date of the next public meeting will have to be determined at a later date.

Mr. Syphax spoke about the need for the part time Commissioners to enroll in training courses that the Commission would pay for them to attend.

Mr. Syphax asked if the public had any comments. There were 3 members from the public in attendance; Chris Camalier, David Fuss, and Nicola Whitman.

There was dialogue between Mr. Syphax and Mr. Camalier regarding changes in procedures to make the commercial hearings run a little smoother. Mr. Camalier indicated that OTR has made changes in the data that was previously accepted without question such as net effect of rent, and now they challenge that data. This requires the Petition to present evidence at the hearing to impeach OTR's evidence. Mr. Syphax indicated that he would like to see Petitioners submitting the same quality of evidence to the Commission that they present when they appeal to the DC Superior Court.

Mr. Syphax then asked Ms. Whitman if she had any comments or concerns to report on behalf of AOBA. Ms. Whitman indicated that AOBA would be meeting the next day and she would ask the group if they had any concerns that they would like for her to bring to the next meeting.

Mr. Syphax thanked everyone for coming and adjourned the meeting at 3:11 p.m.

**REAL PROPERTY TAX APPEALS COMMISSION**

**ADMINISTRATIVE MEETING**

**FRIDAY, DECEMBER 20, 2013,  
5:30 PM**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES FROM SEPTEMBER 26, 2013,  
ADMINISTRATIVE MEETING**
- IV. REPORT BY THE CHAIRPERSON**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. TAX YEAR 2014 APPEAL SEASON TO DATE**
  - b. UPCOMING PUBLIC MEETINGS**
    - **February 27<sup>th</sup>**
    - **June 19<sup>th</sup>**
    - **September 25<sup>th</sup>**
    - **December 22<sup>nd</sup>**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**



# REAL PROPERTY TAX APPEALS COMMISSION (DA)

## RPTAC Summary Of Decisions

From: 2014

To: 2014

12/20/2013

For Tax Year: 2014

Class	Sustained (incl. Not Settled)	Reduced	Increased	Withdrawn	Stipulated	Number of Cases		Assessment Difference
						Total	Recommended	
01	762 <i>Percent</i>	226 <i>Percent</i>	2 <i>Percent</i>	164 <i>Percent</i>	22 <i>Percent</i>	1,176	0 <i>Percent</i>	-19,087,773
02	167 <i>Percent</i>	49 <i>Percent</i>	1 <i>Percent</i>	45 <i>Percent</i>	40 <i>Percent</i>	302	0 <i>Percent</i>	-287,293,403
03	0 <i>Percent</i>	0 <i>Percent</i>	0 <i>Percent</i>	1 <i>Percent</i>	0 <i>Percent</i>	1	0 <i>Percent</i>	0
Total for Tax Year: 2014		929	275	3	210	62	0	1,479
Report Total:		929	275	3	210	62	0	-306,381,176
								-306,381,176

**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Friday, December 20, 2013**

Chairperson Gregory Syphax called to order the Commission's final public meeting for 2013 on December 20, 2013, at 5:33 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Alvin Jackson, Cliftine Jones, Hillary Lovick, Frank Sanders, Sean Warfield and Trent Williams. Karla Christensen, Andrew Dorchester, Don Isaac, Jr., and James "Skip" Walker, were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Mr. Syphax called for a motion to table acceptance of the September 26<sup>th</sup> minutes until the next meeting. Trent Williams made the motion and several Commissioners seconded the motion.

Mr. Syphax thanked staff for pushing the Commissioners to complete all hearings except one before Christmas. There is one hearing in January and a few non appearance cases to be assigned. Mr. Syphax also thanked the Commissioners for their hard work.

Mr. Syphax informed the part time Commissioners that they need to schedule some training classes. There are online classes available and that during the off season time should be devoted to taking training classes.

Ms. Fuller Jenkins talked about the importance of limiting access to the official files and that if a Commissioner needs a file it should be requested from a staff person.

Ms. Fuller Jenkins also reminded the Commissioners of the statutory deadline for completing all decisions related to valuation cases.

Mr. Syphax asked if the public had any comments. David Fuss wished everyone Happy Holidays.

Mr. Syphax adjourned the meeting at 5:49 p.m.