**Exhibit A**
**Summary Findings and Recommendations of the Hearing Officer**
**Abatement Hearings - August 28, 2020**

| Decision Status | Account Type | Total Count |
|---|---|---|
| Stipulated: | Commercial | 7 |
| | Personal | 0 |
| | Vacant Land | 0 |
| | Residential | 14 |
| Adjusted: | Commercial | 3 |
| | Personal | 0 |
| | Vacant Land | 0 |
| | Residential | 2 |
| Denied: | Commercial | 71 |
| | Agriculture | 5 |
| | Industrial | 4 |
| | Residential | 14 |
| Withdrawn: | Commercial | 4 |
| | Industrial | 1 |
| | Vacant Land | 0 |
| | Residential | 3 |
| TOTAL: | | 128 |

## Stipulated

| # | Account # | Tax Year | Account Type | Parcel # | Decision Status | Current Value | Adjusted Land Value | Adjusted Improvements | Adjusted Value | Difference |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | R0194694 | 2019 | Commercial | 15733302014 | STIP | $251,181 | $62,902 | $177,098 | $240,000 | $188,279 |
| 2 | R0055646 | 2019 | Residential | 171926105030 | STIP | $248,697 | $78,000 | $154,000 | $232,000 | $170,697 |
| 3 | R0129722 | 2019 | Residential | 182506413002 | STIP | $626,274 | $132,000 | $448,000 | $580,000 | $494,274 |
| 4 | R0018585 | 2019 | Residential | 157327002009 | STIP | $640,061 | $163,800 | $425,306 | $589,106 | $476,261 |
| 5 | R0161032 | 2019 | Residential | 157321107007 | STIP | $460,500 | $330,000 | $0 | $330,000 | $130,500 |
| 6 | R0179638 | 2019 | Commercial | 172316121023 | STIP | $425,000 | $139,594 | $153,806 | $293,400 | $285,406 |
| 7 | R0179637 | 2019 | Commercial | 172316121022 | STIP | $425,000 | $139,594 | $153,806 | $293,400 | $285,406 |
| 8 | R0190763 | 2019 | Commercial | 172106117007 | STIP | $3,180,600 | $780,409 | $1,489,591 | $2,270,000 | $2,400,191 |
| 9 | R0129731 | 2019 | Residential | 182506417003 | STIP | $690,095 | $132,000 | $483,000 | $615,000 | $558,095 |
| 10 | R0017144 | 2019 | Residential | 157326108012 | STIP | $562,589 | $157,300 | $356,840 | $514,140 | $405,289 |
| 11 | R0186905 | 2019 | Residential | 182110123006 | STIP | $425,184 | $104,000 | $319,837 | $423,837 | $321,184 |
| 12 | R0068796 | 2019 | Residential | 171933320013 | STIP | $4,522,000 | $165,360 | $3,501,307 | $3,666,667 | $855,333 |
| 13 | R0068795 | 2019 | Residential | 171933320012 | STIP | $4,522,000 | $195,780 | $3,470,886 | $3,666,666 | $855,334 |
| 14 | R0068797 | 2019 | Residential | 171933320014 | STIP | $4,522,000 | $161,460 | $3,505,207 | $3,666,667 | $855,333 |
| 15 | R0077630 | 2018 | Residential | 172130000006 | STIP | $661,745 | $100,000 | $550,000 | $650,000 | $11,745 |
| 16 | R0056754 | 2018 | Residential | 171926303005 | STIP | $754,800 | $64,800 | $411,400 | $476,200 | $278,600 |
| 17 | R0038941 | 2019 | Commercial | 171911405003 | STIP | $1,784,800 | $1,189,200 | $1,000 | $1,190,200 | $594,600 |
| 18 | R0056754 | 2019 | Residential | 171926303005 | STIP | $754,800 | $64,800 | $411,400 | $476,200 | $278,600 |
| 19 | R0132477 | 2019 | Residential | 157118301002 | STIP | $885,465 | $200,000 | $470,000 | $670,000 | $215,465 |
| 20 | R0006638 | 2019 | Commercial | 156909200005 | STIP | $2,629,071 | $1,619,807 | $0 | $1,619,807 | $1,009,264 |
| 21 | R0164715 | 2019 | Commercial | 156903322016 | STIP | $1,842,776 | $467,198 | $1,128,802 | $1,596,000 | $246,776 |

## Adjusted

| # | Account # | Tax Year | Account Type | Parcel # | Decision Status | Current Value | Adjusted Land Value | Adjusted Improvements | Adjusted Value | Difference |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | R0024468 | 2019 | Commercial | 157334004028 | ADJUSTED | $6,560,000 | $604,324 | $2,895,676 | $3,500,000 | $5,955,676 |
| 2 | R0059717 | 2019 | Commercial | 171928307074 | ADJUSTED | $844,200 | $184,800 | $600,200 | $785,000 | $59,200 |
| 3 | R0137058 | 2019 | Residential | 156517101011 | ADJUSTED | $597,513 | $191,000 | $379,000 | $570,000 | $27,513 |
| 4 | R0094775 | 2019 | Residential | 182334313021 | ADJUSTED | $1,596,000 | $45,720 | $1,324,280 | $1,370,000 | $226,000 |
| 5 | R0088270 | 2019 | Commercial | 182305202010 | ADJUSTED | $358,864 | $49,500 | $230,500 | $280,000 | $78,864 |

## Withdrawn:

| # | Account # | Tax Year | Account Type | Parcel # | Decision Status |
|---|---|---|---|---|---|
| 1 | R0057464 | 2019 | Residential | 171926401016 | Withdrawal |
| 2 | R0129722 | 2018 | Residential | 182506413002 | Withdrawal |
| 3 | R0100860 | 2019 | Residential | 182506100072 | Withdrawal |
| 4 | R0091894 | 2019 | Commercial | 182308301001 | Withdrawal |
| 5 | R0084289 | 2019 | Commercial | 182130012003 | Withdrawal |
| 6 | R0084290 | 2019 | Industrial | 182130012004 | Withdrawal |
| 7 | R0059360 | 2019 | Commercial | 171928106002 | Withdrawal |
| 8 | R0117233 | 2019 | Commercial | 182504302006 | Withdrawal |

## Denied:

| # | Account # | Tax Year | Account Type | Parcel # | Decision Status |
|---|---|---|---|---|---|
| 1 | R0103607 | 2019 | Commercial | 182510408009 | Admin Denial |
| 2 | R0118946 | 2019 | Commercial | 171904211003 | Admin Denial |
| 3 | R0095649 | 2019 | Commercial | 182334428007 | Admin Denial |
| 4 | R0172884 | 2019 | Commercial | 171931425022 | Admin Denial |
| 5 | R0124385 | 2019 | Commercial | 171932300083 | Admin Denial |
| 6 | R0060706 | 2019 | Commercial | 171929105001 | Admin Denial |
| 7 | R0092375 | 2019 | Commercial | 182317105010 | Admin Denial |
| 8 | R0112267 | 2019 | Commercial | 157334004031 | Admin Denial |
| 9 | R0004563 | 2019 | Commercial | 156907323006 | Admin Denial |
| 10 | R0048725 | 2019 | Commercial | 171920102027 | Admin Denial |
| 11 | R0157689 | 2019 | Commercial | 156907229001 | Admin Denial |
| 12 | R0170471 | 2019 | Commercial | 156907228014 | Admin Denial |
| 13 | R0157693 | 2019 | Commercial | 156907228004 | Admin Denial |
| 14 | R0005767 | 2019 | Commercial | 156908202009 | Admin Denial |
| 15 | R0098998 | 2019 | Commercial | 182504200008 | Admin Denial |
| 16 | R0188112 | 2019 | Commercial | 182516202028 | Admin Denial |
| 17 | R0084051 | 2019 | Commercial | 182128001001 | Admin Denial |
| 18 | R0122465 | 2019 | Commercial | 15711241011 | Admin Denial |
| 19 | R0099000 | 2019 | Commercial | 182504201002 | Admin Denial |
| 20 | R0099001 | 2019 | Commercial | 182504201003 | Admin Denial |
| 21 | R0099003 | 2019 | Commercial | 182504201005 | Admin Denial |
| 22 | R0188148 | 2019 | Commercial | 157332401028 | Admin Denial |
| 23 | R0050221 | 2019 | Commercial | 171920422014 | Admin Denial |
| 24 | R0002855 | 2019 | Commercial | 156906315013 | Admin Denial |
| 25 | R0002834 | 2019 | Commercial | 156906314002 | Admin Denial |
| 26 | R0002835 | 2019 | Commercial | 1056906314003 | Admin Denial |
| 27 | R0002809 | 2019 | Commercial | 156906311008 | Admin Denial |
| 28 | R0051163 | 2019 | Commercial | 171922400017 | Admin Denial |
| 29 | R0062949 | 2019 | Commercial | 171930225002 | Admin Denial |
| 30 | R0092841 | 2019 | Commercial | 182318200007 | Admin Denial |
| 31 | R0103519 | 2019 | Commercial | 182510301030 | Admin Denial |
| 32 | R0151826 | 2019 | Commercial | 182507306015 | Admin Denial |
| 33 | R0160828 | 2019 | Industrial | 182507302004 | Admin Denial |
| 34 | R0114779 | 2019 | Commercial | 182128003014 | Admin Denial |
| 35 | R0085907 | 2019 | Commercial | 182132308004 | Admin Denial |
| 36 | R0100090 | 2019 | Commercial | 182505216016 | Admin Denial |
| 37 | R0092347 | 2019 | Commercial | 182317103057 | Admin Denial |
| 38 | R0160369 | 2019 | Commercial | 156906313018 | Admin Denial |
| 39 | R0177298 | 2019 | Commercial | 182507309005 | Admin Denial |
| 40 | R0030410 | 2019 | Commercial | 171903111024 | Admin Denial |
| 41 | R0024058 | 2019 | Commercial | 157333004004 | Admin Denial |
| 42 | R0084289 | 2019 | Commercial | 182130012003 | Admin Denial |
| 43 | R0084290 | 2019 | Industrial | 182130012004 | Admin Denial |
| 44 | R0092718 | 2019 | Commercial | 182317402026 | Admin Denial |
| 45 | R0103540 | 2019 | Industrial | 182510401013 | Admin Denial |
| 46 | R0110916 | 2019 | Industrial | 172115006006 | Admin Denial |
| 47 | R0076889 | 2019 | Commercial | 172120000014 | Admin Denial |
| 48 | R0024461 | 2019 | Commercial | 157334004016 | Admin Denial |
| 49 | R0100918 | 2019 | Commercial | 182506115002 | Admin Denial |
| 50 | R0103577 | 2019 | Commercial | 182510407022 | Admin Denial |
| 51 | R0176082 | 2019 | Commercial | 171920412016 | Admin Denial |
| 52 | R0024096 | 2019 | Commercial | 157333007010 | Admin Denial |
| 53 | R0024095 | 2019 | Commercial | 157333007009 | Admin Denial |
| 54 | R0121833 | 2019 | Commercial | 182514211002 | Admin Denial |
| 55 | R0155045 | 2019 | Commercial | 156911106013 | Admin Denial |
| 56 | R0169176 | 2019 | Commercial | 157332401008 | Admin Denial |
| 57 | R0155127 | 2019 | Commercial | 171927118017 | DENIED |
| 58 | R0180292 | 2019 | Commercial | 157112410014 | DENIED |
| 59 | M0000685 | 2019 | Mobile Home | | DENIED |
| 60 | R0041245 | 2018/2019 | Residential | 171914403013 | DENIED |
| 61 | R0171250 | 2019 | Residential | 157116124019 | DENIED |
| 62 | R0171016 | 2019 | Residential | 157116126004 | DENIED |
| 63 | R0096184 | 2019 | Residential | 182335208004 | DENIED |
| 64 | R0037108 | 2019 | Commercial | 171910217008 | DENIED |
| 65 | R0124577 | 2018/2019 | Commercial | 171910205137 | DENIED |
| 66 | R0124578 | 2018/2019 | Commercial | 171910205038 | DENIED |
| 67 | R0038959 | 2019 | Residential | 171911406012 | DENIED |
| 68 | R0039550 | 2019 | Residential | 171913207030 | DENIED |
| 69 | R0038941 | 2018 | Commercial | 171911405003 | DENIED |
| 70 | R0059666 | 2019 | Commercial | 171928307020 | DENIED |
| 71 | R0114065 | 2019 | Agricultural | 156700017002 | DENIED |
| 72 | R0115906 | 2019 | Agricultural | 182502304011 | ADMIN DENIAL |
| 73 | R0071176 | 2019 | Agricultural | 171936304001 | ADMIN DENIAL |
| 74 | R0071177 | 2019 | Agricultural | 171936304002 | ADMIN DENIAL |
| 75 | R0172346 + 402 | 2018/2019 | Residential | 157108412057 | DENIED |
| 76 | R0129007 | 2019 | Residential | 171906206033 | DENIED |
| 77 | R0077630 | 2019 | Residential | 172130000006.00 | DENIED |
| 78 | R0151277 | 2018/2019 | Residential | 157128403004 | DENIED |
| 79 | R0151276 | 2018/2019 | Residential | 157128403003 | DENIED |
| 80 | R0151275 | 2018/2019 | Residential | 157128403002 | DENIED |
| 81 | R0098997 | 2018/2019 | Residential | 182504200006 | DENIED |
| 82 | R0147789 | 2018/2019 | Agricultural | 15619100001 | DENIED |
| 83 | R0083974 | 2019 | Commercial | 182126007003 | DENIED |
| 84 | R0144831 | 2019 | Commercial | 171914318008 | DENIED |
| 85 | R0118932 | 2019 | Commercial | 182510101019 | DENIED |
| 86 | R0122463 | 2019 | Commercial | 172128214001 | DENIED |
| 87 | R0159997 | 2019 | Commercial | 182514101004 | DENIED |
| 88 | R0030728 | 2019 | Commercial | 171903123001 | DENIED |
| 89 | R0124582 | 2018/2019 | Commercial | 171910205042 | DENIED |
| 90 | R0181777 | 2019 | Commercial | 171923318035 | DENIED |
| 91 | R0181779 | 2019 | Commercial | 171923318037 | DENIED |
| 92 | R0181780 | 2019 | Commercial | 171923318038 | DENIED |
| 93 | R0181781 | 2019 | Commercial | 171923318039.00 | DENIED |
| 94 | R0181782 | 2019 | Commercial | 171923318040 | DENIED |