

**From:** [Mary Brennan](#)  
**To:** [Comments Mailbox](#)  
**Subject:** Tax Court Law attorney Certification  
**Date:** Thursday, April 23, 2026 10:32:10 AM

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I am pleased to learn of the proposed amendments to the Regulations governing the Board on Attorney Certification, and fully support adding a certification for tax court practitioners.

As a former certified and recertified civil litigation practitioner, and as an active tax court judge for the past 14 years, I offer two comments.

First, there is almost no overlap between attorneys who practice in the state tax field, and those who practice in the local property tax field. For this reason, I believe that there should be a subcategory indicating which field they are being certified in (state or local) or if they are being certified in both.

Second, I feel very strongly that in person courtroom skills should be prioritized. While relaxation to allow more virtual court appearances has been expedient and cost effective, attorneys, and particularly attorneys with less than 7 years' experience, are losing court room skills at an alarming rate, in my opinion. The tax court bar is a statewide bar, and opportunities to network, collaborate and mentor are rare. Feeling comfortable in a courtroom comes with experience and cannot be taught on a computer. To certify someone as a trial attorney or litigation attorney is to make a representation separate from transactional abilities, that the attorney possesses a high level of competence to represent and advocate for clients both virtually and in person.

Best regards, Judge Mary Siobhan Brennan