

Board Hearing Procedures:

Hearings are scheduled in 20 minute intervals. At your hearing, you will be asked to speak first. Please present a concise account of any pertinent facts relating to your case. Once you have finished speaking, the tax department will present their case. Once both sides have presented, the Board will deliberate and render a decision. This may be done immediately or may be tabled for later review.

The hearing will follow the basic outline below.

PHASE ONE: The Appellant (10 minutes)

- The appellant presents their case. This involves the use of personal testimony, documentary evidence, and the testimony of any other individuals, including expert witnesses. By Board request please provide seven paper copies of any evidence supporting the appeal request.
- The tax department may ask questions. The tax department may ask questions of the appellant and any witnesses concerning the evidence presented.
- The Board may ask questions. The Board members may ask questions of the appellant and any witnesses concerning the evidence presented.

PHASE TWO: The Tax Department (5 minutes)

- The tax department presents their case. This involves the use of personal testimony, documentary evidence, and the testimony of any other individuals, including expert witnesses.
- The appellant may ask questions. The appellant may ask questions of the tax department and any witnesses concerning the evidence presented.
- The Board may ask questions. The Board members may ask questions of the tax department and any witnesses concerning the evidence presented.

PHASE THREE: The Board (5 minutes)

- The Board will deliberate and render a verdict. The Board may ask questions of either party and/or any witnesses. They may request further documentation from either party or further review from the tax department. They may decide immediately or table the decision and return to it later.