

04 NCAC 24F .0307 SUBPOENAS

(a) Subpoenas to compel the attendance of witnesses and the production of records for any tax hearing may be issued by the Board of Review or its designated Hearing Officer.

- (1) A subpoena may be issued at the request of a party or on the Board of Review's or Hearing Officer's own motion.
- (2) Any documentation showing service of the subpoena shall become part of the official hearing record.

(b) Any party's request for a subpoena to be issued by the Board of Review or Hearing Officer shall be in writing, sent to the Board of Review or Hearing Officer, and shall include:

- (1) the name of the party requesting the subpoena;
- (2) the claimant's name, if applicable;
- (3) the employer's name, if applicable;
- (4) the docket number of the case;
- (5) the name, address, and telephone number of each person sought for appearance at the hearing;
- (6) the specific identification of any document, recording, or item sought, including a detailed description of where the item is located;
- (7) the name and address of the individual or party in possession of any item sought; and
- (8) a statement of why the testimony or evidence to be subpoenaed is necessary for a proper presentation of the case.

(c) The request shall be granted only to the extent that the items or testimony sought appears relevant to the issues on appeal.

(d) Legal representatives shall issue subpoenas at their own expense and discretion.

(e) Subpoenas shall be issued at least five business days before the date of the scheduled hearing.

(f) Service of a subpoena shall be made by delivering a copy to the person, or by registered or certified mail, return receipt requested, unless a party or witness consents to service of the subpoena by other means, including electronic transmission.

(g) Any party or person receiving a subpoena may serve a written objection to the issuance of the subpoena.

- (1) The objection shall be directed to the Board of Review or Hearing Officer prior to the commencement of the hearing and provide reasons for the objection and the relief sought by the objecting party.
- (2) The Board of Review or Hearing Officer shall rule on the objection and notify the parties before the hearing. The reasons for the ruling shall be in writing or stated on the record during the hearing.

*History Note: Authority G.S. 96-4;
Eff. July 1, 2015;
Recodified from 04 NCAC 24D .1106 Eff. October 1, 2017;
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