

04 NCAC 24F .0302 SCHEDULING TAX HEARINGS

(a) A notice of the hearing shall be mailed to each party at least 14 days before the hearing date.

(b) The hearing notice shall include the following:

- (1) identify the determination, decision, or result being appealed;
- (2) the name of the appealing party;
- (3) the date and time of the hearing;
- (4) if requested at the time of the filing of the appeal, the physical location of an in-person hearing;
- (5) the telephone number at which each party will be called for a telephone hearing;
- (6) each issue, with statutory reference, to be heard and decided;
- (7) the name and contact information for the Board of Review or designated Hearing Officer;
- (8) the manner in which witnesses may offer evidence and participate in the hearing;
- (9) each party's right to obtain a legal representative as defined in 04 NCAC 24A .0105;
- (10) instructions for requesting a rescheduling of the hearing;
- (11) notice that a party may object to a telephone hearing and request an in-person hearing; and
- (12) a statement of each party's right to request the issuance of a subpoena for the production of records or individuals to appear to testify, and instructions for how to do so.

*History Note: Authority G.S. 96-4;
Eff. July 1, 2015;
Recodified from 04 NCAC 24D .1102 Eff. October 1, 2017;
Amended Eff. July 1, 2018.*