

04 NCAC 24F .0308 THE TAX OPINION

- (a) Following the conclusion of a tax hearing, the Board of Review shall issue a tax opinion with respect to the appeal filed.
- (b) The tax opinion shall set forth:
- (1) a statement of the case;
 - (2) any findings of fact;
 - (3) conclusions of law;
 - (4) the final order with regard to the opinion rendered;
 - (5) the date the opinion was mailed;
 - (6) instructions for filing an appeal; and
 - (7) the time period within which an appeal shall be filed.
- (c) The Board of Review shall mail a copy of the tax opinion to each party to the appeal.

*History Note: Authority G.S. 96-4;
Eff. July 1, 2015;
Recodified from 04 NCAC 24D .1107 Eff. October 1, 2017.*