

**17 NCAC 11 .0216           LEGAL REPRESENTATION BEFORE THE COMMISSION**

(a) Parties appearing before the Property Tax Commission may either represent themselves if natural persons, or shall be represented by an attorney licensed to practice law in North Carolina, except as provided for in G.S. 105-290(d2). This requirement shall not be waived by the Commission. Notice of non-attorney representation pursuant to G.S. 105-290(d2) shall be filed with the Commission within 30 days of filing a Notice of Appeal or the appeal shall be subject to dismissal.

(b) All parties, attorneys, and witnesses shall be present for the hearing of their case 30 minutes before the time it is scheduled by the Commission or the appeal shall be subject to dismissal.

*History Note:*     *Authority G.S. 84-4; 105-288; 105-290;*  
                      *Eff. June 1, 1982;*  
                      *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20,*  
                      *2016;*  
                      *Amended Eff. September 1, 2016; July 1, 1993.*