

17 NCAC 11 .0216 LEGAL REPRESENTATION BEFORE COMMISSION

(a) Although individual taxpayers are entitled to represent themselves before the Commission, representation by an attorney is recommended because the hearings are governed by the rules of evidence as practiced in the courts. Corporate taxpayers and counties must be represented by an attorney licensed to practice law in North Carolina. This requirement will not be waived by the Commission. An appellant represented by an attorney who is a member of a law firm is urged to see that another member of the firm be prepared to present his case in the event the primary attorney is unable to attend the hearing.

(b) All parties, attorneys and witnesses shall be present for the hearing of their case at least 30 minutes before the time it is scheduled.

*History Note: Authority G.S. 84-4; 105-288;
 Eff. June 1, 1982;
 Amended Eff. July 1, 1993.*