

59-1-502.5 Initial hearing.

- (1) At least 30 days before any formal hearing is held in response to a party's request for agency action, an initial hearing shall be held before one or more tax commissioners or an administrative law judge designated by the commission at which proffers of evidence, including testimony, documents, and other exhibits may be made and oral or written argument on legal issues may be received.
- (2) Any party participating in an initial hearing shall have the right to informal discovery under any rules established by the commission.
- (3) Parties may appear at the initial hearing in person or through agents, employees, or other representatives, but any person appearing on behalf of another party or entity shall have full settlement authority on behalf of the party the person is representing.
- (4) A record may not be kept of the initial hearing and all initial hearing proceedings are privileged and do not constitute admissions against interest of any party participating in the hearing.
- (5) At the initial hearing, or as soon thereafter as reasonably practicable, the commission may take any action it deems appropriate to settle, compromise, or reduce the deficiency, or adjust the assessed valuation of any property.
- (6) Nothing in this section may limit a party's right to a formal hearing under Title 63G, Chapter 4, Administrative Procedures Act.

Amended by Chapter 382, 2008 General Session