

AAB HEARING PROTOCOL

INTRODUCTION

- Board Chair will read the Agenda Item into the record

FINDINGS OF FACT

- Board Chair will confirm whether or not Findings of Fact are requested
 - If Applicant requests Findings of Fact, Clerk will collect required deposit (if a postponement is requested, deposits are not collected until the actual hearing)

SWEARING IN

- Clerk will swear in all witnesses who will testify at the hearing, including the Applicant and Assessor's staff
 - If a witness is subsequently asked to testify, the Clerk will swear them in prior to testifying

BURDEN OF PROOF

- Board Chair will establish which party has the Burden of Proof
 - The party who has the Burden of Proof will present its case first

OPENING STATEMENTS

- Board Chair will offer each party the opportunity to give a brief opening statement and introduce its case
 - The party which does not have the Burden of Proof may choose to defer its Opening Statement until the beginning of its case

HEARING PRESENTATIONS AND TIME LIMITS

- Each party has up to one hour to present their case in chief. The party with the Burden of Proof presents its case first, then opposing party
- The Board does not follow strict rules of evidence
- Prior to accepting a document into evidence, the Board Chair will offer the opposing party an opportunity to object; absent an objection, all evidence will be accepted
 - Board Chair rules on objections

CROSS-EXAMINATION & BOARD QUESTIONS

- Each party will have the opportunity to cross-examine, or ask questions of, the opposing party directly following each presentation
- Board Chair will then offer Board members the opportunity to ask questions

CLOSING ARGUMENTS

- Each party will be offered the opportunity to present a Closing Argument
 - The party with the Burden of Proof will give its Closing Argument first

BREAKS AND RECESSES

- The Board will generally recess for lunch between 12:30 p.m. and 1:30 p.m., unless otherwise determined by the Chair upon consultation with the parties
- The Chair may also grant short breaks at appropriate intervals or upon the reasonable request of any party

BOARD DELIBERATION AND DECISION

- Board Chair will lead Board discussion and decision-making
- Board Chair may call for a Closed Session prior to making a decision if the Board Chair, or a majority of the Board, deem it necessary or appropriate