

INDIANA BOARD OF TAX REVIEW
Nonrule Policy Document 2018-01

Procedures for Hearings in Excess of One Day

DECEMBER 2018

This policy document is issued to provide notice to parties before the Indiana Board of Tax Review (IBTR) who request that a hearing be scheduled for longer than one day.

1. Parties who request a hearing in excess of one day must submit to IBTR proposed case management orders that include the length of hearing requested. The parties shall enter into good faith negotiations and endeavor to reach an agreed case management order prior to submission to IBTR.
2. Absent exceptional circumstances, all hearings in excess of one day will be conducted in Indianapolis.
3. Parties who request a hearing in excess of one day shall retain a court reporter to record the hearing and compile a transcript of the hearing. The fees of the court reporter shall be shared equally by the parties. The court reporter shall provide to IBTR, at no cost to IBTR, a paper copy and an electronic copy of the transcript. The court reporter shall be instructed to make the transcript available to both parties and IBTR at the same time.
4. Within ten days of receipt of the transcript, the parties shall, with specificity, identify any errors in the transcript by filing with IBTR a notice of errata. Failure to do so shall waive any objections regarding the transcript.
5. In the event of an appeal to the Tax Court, the transcript prepared by the court reporter will be certified by the IBTR as the transcript for the agency record. The party appealing the IBTR determination will be responsible for statutory charges incurred in compiling the record and the costs, if any, for transcribing a preliminary hearing.