

ADOPTED

Senator Kennedy of the 18th offered the following amendment:

1 *Amend the substitute to SB 410 (LC 43 1675S) by inserting "authorize the conduct of ad*
 2 *valorem tax appeal hearings by virtual means;" after "so as to" on line 2.*

3 *By replacing line 11 with the following:*

4 revising subparagraph (e)(6)(A) and subdivision (g)(4)(B)(ii)(III) and adding a new
 5 subdivision to read as follows:

6 "(A) Within 15 days of the receipt of the notice of appeal, the county board of
 7 equalization shall set a date for a hearing on the questions presented and shall so notify
 8 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 9 by first-class mail to the taxpayer and to any authorized agent or representative of the
 10 taxpayer to whom the taxpayer has requested that such notice be sent. Such notice shall
 11 be transmitted by email to the county board of tax assessors if such board has adopted
 12 a written policy consenting to electronic service, and, if it has not, then such notice shall
 13 be sent to such board by first-class mail or intergovernmental mail. Such written notice
 14 shall advise each party that he or she may request a list of witnesses, documents, or
 15 other written evidence to be presented at the hearing by the other party. Such request
 16 must be made not less than ten days prior to the hearing date, and such information
 17 shall be provided to the requesting party not less than seven days prior to the time of
 18 the hearing. Any failure to comply with this requirement shall be grounds for an
 19 automatic continuance or for exclusion of such witness, documents, or other written
 20 evidence. A taxpayer may appear before the board of equalization concerning any
 21 appeal in person, by his or her authorized agent or representative, or both. The appeal
 22 administrator, in his or her discretion and with the consent of all parties, may
 23 alternatively conduct the hearing by audio or video teleconference or any other remote
 24 communication medium. The taxpayer shall specify in writing to the board of
 25 equalization the name of any such agent or representative prior to any appearance by
 26 the agent or representative before the board."