

**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

**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 him/her 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 an 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**

- Party with the Burden of Proof presents its case first, then Party without the Burden of Proof
- 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
  - Party with the Burden of Proof will give its Closing Argument first

**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