## 8610.0100 STIPULATION OF FACTS.

The parties may stipulate to any or all questions of fact involved in the appeal or petition. Any written stipulation of fact must be filed with the Tax Court. Any oral stipulation of fact must be placed on the record.

**Statutory Authority:** MS s 271.06 **History:** 21 SR 805; 48 SR 411

Published Electronically: January 30, 2024