

8610.0110 SUBMISSION WITHOUT HEARING.

If all parties to an appeal or petition by written stipulation waive their right to a public hearing, the parties may submit the matter to the Tax Court on written stipulation of facts and briefs. After the submission the court may, in its discretion, require appearance for the taking of further testimony or for oral argument. If an appearance is required, written notice must be provided to all parties at least ten days before the hearing.

Statutory Authority: *MS s 271.06*

History: *21 SR 805; 48 SR 411*

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