**456-11-015**

**Record Evidence**

(1) a. Except as provided in section (1)b of this rule the board makes its own findings and issues its decision on the evidence before it. The board does not review the decision of a board of equalization or the department of revenue for error.

b. The following types of agency actions are reviewed for error without a de novo hearing.

i. Appeals from a denial of a reconvene request.

ii. Appeals based on procedural errors.

(2) The board does not receive a record of, or consider, testimony provided in a county board of equalization proceeding. The board will not review the written record of a county board of equalization proceeding except as provided in this rule.

(3) A party may request by motion, no later than the deadline set by the board for submitting new evidence, that the board consider evidence from the written record of a county board of equalization proceeding. The motion must be in writing and must identify the evidence to be considered by:

a. Description or title of evidence;

b. Date, if any;

c. Page number, if any; and

d. Other identifying information as may be required by the board.

(4)Upon request, the board will provide the parties with an electronic copy of the written record of a county board of equalization proceeding. Paper copies may be requested at the same cost per page as for a public record request.

(5)The board does not review a record of, or consider, testimony or other evidence submitted in a department of revenue proceeding.