

94-2-10. Hearing procedure. (a) Any party may appear at any hearing or other proceeding before the court and be heard in person or may be represented by an attorney who is regularly admitted to practice before the supreme court of the state of Kansas and who has filed an entry of appearance in the proceeding with the court. Any party may be represented by out-of-state counsel if that counsel has complied with Kansas supreme court rule 116 relating to the admission of an attorney from another state. An elected or appointed official or the official's designee of a county, city, or other taxing district or a corporation's officer or employee may appear and testify on behalf of the county, city, taxing district, or corporation and, except as otherwise provided in these regulations, may fully participate as a party.

(1) The county, city, or other taxing district or corporation may be required by the court to be represented by an attorney regularly admitted to practice before the supreme court of the state of Kansas. As provided in this subsection, only the party or an attorney regularly admitted to practice before the supreme court of the state of Kansas may perform any of the following:

- (A) Make a legal argument;
- (B) object to the admission of evidence;
- (C) conduct direct examination or cross-examination of witnesses;
- (D) introduce evidence;
- (E) sign any pleading as defined in K.A.R. 94-2-1; or

(F) perform any other activity construed as the practice of law by the Kansas supreme court.

(2) Each individual who is not a party or an attorney authorized to practice in the supreme court of the state of Kansas shall be limited to one or both of the following types of participation in a hearing:

(A) Testifying; or

(B) providing nonlegal advice to a party or an attorney.

(b) On the date and at the place and time stated in the notice of hearing, the docket shall be made to be called by the chief judge or the presiding officer. A statement may be made by the chief judge or presiding officer as to the scope and purpose of the hearing at the opening of the hearing. Each party or witness who is to testify shall be sworn by the reporter or any judge of the court.

(c) If a party does not appear for the scheduled hearing, either or both of the following may occur:

(1) The opposing party or parties may go on the record to introduce evidence.

(2) A default order may be issued by the court in favor of the opposing party or parties.

(d) If a party or attorney objects to the admissibility of any evidence or to the validity of any proceeding before the court, the presiding officer may rule upon the objection immediately or may admit the evidence or permit the procedure subject to a

later ruling by the court. The presiding officer may rule upon the admissibility of any evidence and may order the discontinuation of the presentation of cumulative evidence.

(e) Each party shall examine each witness orally and under oath, in the order determined by that party. Each opposing party may cross-examine each witness.

(f) To facilitate the orderly and expeditious conduct of hearings, one of the court's staff attorneys may be assigned by the presiding officer to assist procedurally any individual taxpayer not represented by counsel. Assistance shall not extend to assisting the taxpayer in presenting the taxpayer's case or advising the taxpayer about the substantive nature of the case, but shall be confined to procedural assistance.

(g) (1) Each hearing shall be recorded by either of the following means:

(A) A certified shorthand reporter retained by the court for that purpose; or

(B) any other recording device.

This record shall be the only official record of any proceeding before the court.

(2) A person may obtain a transcript of any tape-recorded hearing before the court by making a request to the court and advancing the costs of providing the transcript. A person may obtain a transcript of any hearing recorded by a certified shorthand reporter by making a request to the reporter and advancing to the reporter the costs of providing the transcript.

(h) The use of recording, photographic, or television devices during any hearing before the court shall be authorized, pursuant to K.S.A. 75-4318, and amendments thereto. To insure orderly hearings before the court, cameras, photographic lights, and

recording devices shall be permitted during the sworn testimony of witnesses only if the use of these devices is not disruptive to the witnesses and the hearing.

(i) Official notice shall be taken in accordance with K.S.A. 77-524, and amendments thereto.

(j) The submission of briefs and proposed findings of fact and conclusions of law may be required by the court at the conclusion of any hearing, and any party desiring to submit the same may do so upon approval by the court. The deadline for filing these documents and any reply briefs shall be set by the court in a prehearing order or by the presiding officer at the hearing. The filing party shall file the originals of these documents with the court and shall serve copies on each party. Proof of service shall be filed as required in these regulations.