

Memorandum

From: Arlen Siegfried, Executive Director
Date: February 6, 2015
RE: Copies of Exhibits at Hearing

Because the Board of Tax Appeals consists of three (3) board members, it has been customary for parties to bring to hearing:

- One (1) set of original exhibits (for the official record in paper/hard format)
and
- Three (3) copies of exhibits (one copy for each board member's use during the hearing – paper copy or electronic copy).

The Board recognizes that in some cases due to the volume of exhibits some parties may wish to provide copies in electronic format in order to reduce the use of paper and reduce copying costs.

Electronic Copies. *In light of IT security concerns regarding the use of USB drives (thumb drives) and to maintain the integrity of the Board's computer system, any copies of exhibits in electronic format should be provided in PDF format on CDs. (This is allowed for up to three sets of copies only. The Board still needs at least one paper set, or "hard copy," to be used as the original set of exhibits.)*

In other words, in all cases, the Board expects that at hearing, at a minimum, one set of original exhibits will be provided in paper form ("hard copy"). The additional copies may be provided in paper or electronic format, or a combination of both.

Please note that the Board is not requiring electronic copies. In advance of hearing, each party should decide whether paper copies of some or all exhibits will be presented for ease and efficiency of presentation.

We appreciate your cooperation and understanding of our IT security concerns. Thank you.