

City of New Orleans
Tax Review Committee

*Code of
Rules and Regulations*

Adopted in Accordance with
Sec. 150-151 and Sec. 150-152

AS OF November 11, 2003

City of New Orleans

Tax Review Committee

Code of Rules and Regulations

Rule 1. Authority

Tax Review Committee (TRC) authority shall be consistent with the New Orleans Code as follows:

Sec. 150-151. Created; composition; jurisdiction

(a) In order to provide a body to review, hear and decide, at a minimum of expense to the taxpayer, questions arising from disputes or controversies between taxpayer and the director of the department of finance of the city in regard to all taxes, other than ad valorem taxes, administered by the director, a tax review committee of three members is hereby created as an independent agency in the executive department of the city government. The composition of such committee shall be as follows:

- (1) The city administrative officer or his designated representative;
- (2) The director of the department of finance or his designated representative; and
- (3) The city attorney or his designated representative.

(b) The jurisdiction of the tax review committee shall extend to all matters relating to appeals for the redetermination of assessments and relating to waiver of penalties.

Sec. 150-152. Rules and Regulations
In all matters regarding conduct of its hearings, the committee may prescribe and promulgate hearings, the committee may prescribe and promulgate rules and regulations, not over which the jurisdiction of this committee shall extend.

Rule 2. Abbreviation or Reference

Abbreviation or reference for Tax Review Committee Code of Rules and Regulations and Procedures shall be TRC CRR.

Rule 3. Amend or Adopt Rules

The TRC shall amend or adopt rules and regulations by majority vote of committee members.

Rule 4. Appellate Review Hearing

TRC hearing serves as an appellate review. TRC will review appeals for the redetermination of assessments and relating to waiver of penalties. TRC will review those assessments and waiver of penalties arising from disputes or controversies between a taxpayer and the director of the department of finance of the city.

Rule 5. Request for TRC Hearing

Request for TRC hearing must be received by the Bureau of Revenue prior to the expiration of the 60 days provided in the Formal Notice of Assessment before the assessment becomes final. (150-116). Taxpayer loses right to TRC review for failure to timely request an appeal hearing.

Rule 6. Appeal Documents for TRC Hearing

(a) Request for Appeal hearing must include a statement substantiating the reasons for Appeal including support documentation. Documents related to appeal for consideration by the TRC must be submitted to Bureau of Revenue at least 10 working days prior to hearing date. Appeal documents not filed at least 10 days prior to hearing date will not be considered by the TRC.

(b) Appeal documents must include work-papers that detail adjusted tax liability and/or taxpayer's position for the redetermination of assessment or waiver of penalties.

(c) The Bureau of Revenue will submit hearing agenda and appeal documents to the TRC at least 24 hours in advance of the hearing date.

Rule 7. Notice of Hearing of Redetermination of Tax

Notice of TRC hearing date will be mailed to the taxpayer at the address stated in the written document requesting the TRC hearing and/or any available address of the taxpayer 21 days in advance of hearing date.

Rule 8. Taxpayer Hearing Attendance

Taxpayer's have the option of attending the hearing or having the TRC render a decision based on the documentation available. The taxpayer should state in their request whether they would like to attend the hearing or have a write-in hearing.

If the taxpayer chooses a write-in hearing no notice is required. The TRC will render a determination based on documents presented.

Rule 9. Reschedule Hearing

Taxpayer can reschedule hearing once by providing notice to the Bureau of Revenue at least 48 hours in advance of the date of the scheduled hearing. If taxpayer fails to reschedule or if taxpayer does not attend hearing as scheduled, the TRC will render a determination based on documents related to taxpayer.

Rule 10. Professional Decorum

(a) Hearings will be conducted in a professional manner. Comments not relevant to the case are prohibited.

(b) Taxpayer, City employees and TRC members will communicate in a professional and articulate manner during hearing.

(c) Testimony during hearing should be directed towards the TRC.

Rule 11. Hearing Procedures

(a) The committee will elect a chairman on a yearly basis. The chairman will conduct the flow of the hearing.

(b) Each hearing will be recorded. The recorder will remain in operation throughout the duration of the hearing. The chairman will start the hearing by identifying the date and time of the hearing and all committee members present.

(c) The chairman will announce the hearing procedures:

1. City presents audit period and findings
2. Taxpayer presents appeal
3. Questions by TRC
4. TRC votes

(d) The chairman will call the first item on the agenda, including the city's representation, the name of the taxpayer and/or related business; the amount of the tax liability and the reason for the appeal. Other items on the agenda will be addressed in the same manner.

(e) The chairman will instruct the parties to state their name and advise that the testimony that they are giving is under oath

in accordance with New Orleans Code 150-485 et seq.

(f) All parties must remain present throughout the duration of the hearing.

Rule 12. Hearing Minutes

Minutes of TRC hearings will be recorded. Minutes will be maintained in taxpayers file. Request for copies of related documents and minutes must be submitted pursuant LA R.S. 44:1 et seq. Public Records Request.

Rule 13. Voting

TRC determination to redetermine or affirm the assessment shall be based on a majority vote of committee members.

Rule 14. Under Advisement is Prohibited

TRC determination must be made at time of hearing. Committee members are prohibited from taking redeterminations under advisement.

Rule 15. Notice of Determination

Notice of TRC's determination shall be sent to taxpayer within 10 days from the date of the TRC hearing.

Rule 16. Determinations Final

TRC determinations are final. No rehearing will be granted. Taxpayer has one opportunity for TRC review.