

Montana Tax Appeal Board
Policy on Transcribing Hearings of
County and State Tax Appeal Boards

County Tax Appeal Board Transcripts

All county tax appeal board transcripts shall be prepared by the Montana Tax Appeal Board office in Helena. When a county tax appeal board is notified by the Montana Tax Appeal Board that one of the county board's decisions has been appealed, the county board must send to the Montana Tax Appeal Board the tape recording of the hearing, together with the attendance sheet, any secretarial notes taken during the hearing, and all maps, pictures, documents, and other exhibits presented at the county board hearing. Any requests for copies of a county board transcript shall be referred to the Montana Tax Appeal Board.

Montana Tax Appeal Board Transcripts

Section 2-4-614(2), Montana Code Annotated provides that "[t]he stenographic record of oral proceedings or any part thereof shall be transcribed on request of any party. Unless otherwise provided by statute, the cost of the transcription shall be paid by the requesting party." Pursuant to §2-4-614(2), MCA, the party requesting the transcript of a Montana Tax Appeal Board hearing shall bear the cost of transcription when a decision is appealed to district court. The requesting party shall also bear the cost of transcribing a hearing which would not otherwise be transcribed.

The transcript of a hearing may be provided by office staff if the time to prepare the transcript is available. Costs will be billed to the requesting party.

If Board staff does not provide the transcript, the requesting party may make their own arrangements with a private sector firm to transcribe the hearing. If necessary, the Board will provide a copy of the tape(s) to that firm upon notification by the party requesting the transcript.

If a firm is to prepare a transcript of a Board hearing in which confidential material was presented and discussed, the Board will require the requesting party to sign an affidavit of understanding concerning the requirement to protect the confidentiality of

that material, as provided at the hearing.

The Board cannot be responsible for the costs associated with the production of the transcript, nor for the quality of the finished product if transcribed by a private party. The requesting party is responsible for making fee arrangements and paying the agreed upon fees to the person(s) or firm that prepares the transcript. The Board will not act as an intermediary between the requesting party and the firms or individuals who offer transcription services.

In lieu of these arrangements, one or both parties involved in a hearing may choose to hire a private firm to record and transcribe the hearing. The Board will accommodate such private personnel in setting up the hearing room. One copy of the transcript must be provided to the Board in hard copy or electronically, without charge.