

Expert Witnesses, Exhibit Requirements, and Proposed Scheduling Orders

Expert Witnesses

Whenever possible, the Board prefers for the parties to stipulate to the curriculum vitae of expert witnesses and to the admission of a witness as an expert.

Exhibits:

Joint stipulated exhibits: Prior to hearing, the parties should agree to file as many joint stipulated exhibits as possible. These exhibits may be sequentially numbered.

Exhibits should be printed on both sides of the paper (when practical) and placed in 3-ring binders in such a manner as to avoid obscuring information. The Board requires five copies of exhibits: one official copy and four working copies. The parties will submit two full copies (one official and one working copy) of exhibits that contain large volumes of non-referenced materials, such as 10-K's or FERC forms. During the hearing, the parties may provide individual pages to the Board members as necessary.

If possible, the Board requests that the parties file their respective expert reports with the Board in advance of the hearing. The parties will submit three copies to the Board. If filed in advance, the parties should not also file additional copies of the expert report, other than the official copy which will be labeled as an exhibit at the hearing.

Proposed Scheduling Orders:

When requested by the Board, the parties shall file a proposed scheduling order. If possible, the scheduling order shall be jointly filed. Proposed scheduling orders shall include a reference to the following requirements:

- The date by which all parties will disclose their expert, fact, and rebuttal witnesses.

- The date by which the parties will exchange expert reports, and the date that the parties will file expert reports with the Board.
- The date by which the parties will complete all discovery.
- The date by which the parties will file all dispositive motions and briefs, as well as opposition and reply briefs to dispositive motions. The parties must complete all briefing on dispositive motions at least two weeks prior to the hearing. The Board will rarely make exceptions to this requirement.
- The date by which the parties will exchange all exhibit and witness lists.
- The date by which the parties will exchange objections, if any, to exhibit and witness lists.
- The date by which the parties will file a pre-trial order. The pre-trial order should be modeled on the form set forth for district court filing.
- The date and time of a pretrial conference, if one is held. The pretrial conference will be telephonic.
- The date(s) and general location of the hearing before the Montana Tax Appeal Board. The Board will arrange adequate space for the hearing.
- The parties will file stipulated facts with post-hearing briefs. Post-hearing briefs shall be filed both electronically and in hard copy format. Any stipulated facts and proposed findings of fact and conclusions of law shall also be filed electronically and in hard copy format.