

04 NCAC 24F .0106 APPEAL DATE

- (a) A party shall be allowed to establish an appeal date earlier than a postal meter date, or the date of a document by presenting clear and convincing evidence.
- (b) When a party alleges that it filed an appeal that the Board of Review never received, the party shall present clear and convincing evidence of a timely filing, which may be corroborated by testimony or physical evidence linked to the appeal in question.
- (c) The Board of Review shall allow cross-examination in de novo hearings to establish the timeliness of an appeal, using the criteria set forth in 04 NCAC 24A .0106.

History Note: Authority G.S. 96-4; 96-15; 96-15.3;
Eff. July 1, 2018.