

matter ~~will~~shall be continued by the board for no less than 45 days, unless the parties mutually agree to a different period of time.⁶

If the applicant requests a continuance within 90 days of the expiration of the two-year limitation period provided in section 1604, the board may require a written extension signed by the applicant extending and tolling the two-year period indefinitely. The applicant has the right to terminate the extension agreement upon 120 days written notice.⁷

POSTPONEMENTS

Rule 323, subsection (a), provides in part:

The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made not later than 21 days before the hearing is scheduled to commence.

If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right if the request is made within 120 days of the expiration of the two-year limitation period. However, ~~at the discretion of the board, in its discretion, may grant such a request may be granted.~~

Requests for postponements beyond those that are a matter of right, whether by the applicant or the assessor, must be made in writing, and good cause must be shown for the requested postponement. A stipulation by an applicant and the assessor shall be deemed to constitute good cause. Postponements granted to an applicant for good cause or by stipulation shall result in extending and tolling indefinitely the two-year limitation period, subject to termination of the agreement by 120 days written notice by the applicant.

In addition, if the applicant or the applicant's agent are unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the board.⁸

-Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.⁹

A board of supervisors may delegate decisions concerning postponement to the clerk in accordance with locally adopted rules.

⁶ Rule 305, ~~subsection-subdivision~~ (e)(2)(C)(iv).

⁷ Rule 323, ~~subsection-subdivision~~ (a).

⁸ Rule 313.

⁹ Rule 305.1, ~~subsection-subdivision~~ (d); Rule 323, ~~subsection-subdivision~~ (a).

