

## SAMPLE SCHEDULING ORDER

This sample scheduling order should be used as a guide when the hearing in a case is scheduled to last longer than 3 days or is scheduled more than 6 months in advance. This sample order is for use of the parties in determining a scheduling order in a particular matter. While the parties may amend or change the scheduling order as needed, the parties should not change the deadlines specified in the sample without the approval of the Board.

[PLACE CASE HEADER HERE]

The MONTANA STATE TAX APPEAL BOARD sets forth the following pretrial schedule in the above-captioned matter.

IT IS HEREBY ORDERED:

1. The Taxpayer must disclose expert and fact witnesses it intends to use in its direct case and produce all expert reports and appraisals to Department of Revenue (DOR) by \_\_\_\_\_.
2. The DOR must disclose all expert and fact witnesses it intends to use and produce all expert reports to the Taxpayer by\_\_\_\_\_.
3. The Taxpayer must disclose expert and fact witnesses it intends to use in rebuttal of the Department's witnesses and provide copies of their rebuttal reports to DOR no later than \_\_\_\_\_.
4. The DOR must provide to the Taxpayer any written response to the Taxpayer's rebuttal witnesses and reports by\_\_\_\_\_.
5. All discovery, regardless of form, must be completed (no later than eight weeks prior to hearing). Discovery requests must be served sufficiently in advance that responses are served by\_\_\_\_\_.

6. All dispositive motions and briefs must be filed no later than\_\_\_\_\_.
7. Opposition briefs to dispositive motions must be filed no later than\_\_\_\_\_.
8. Reply briefs to dispositive motions must be filed by (no later than three weeks prior to hearing.)
9. All motions in limine and supporting briefs must be filed by\_\_\_\_\_.
10. Opposition briefs to motions in limine must be filed by (no later than 24 days prior to hearing.)
11. Reply briefs to motions in limine must be filed by (no later than two weeks prior to hearing.)
12. The parties will exchange exhibit and witness lists by\_\_\_\_\_.
13. Objections to exhibit and witness lists shall be exchanged no later than\_\_\_\_\_.
14. The parties will meet and confer the week of\_\_\_\_\_, to begin preparation of a Final Pretrial Order.
15. The parties will jointly file Stipulated Exhibits by (no later than three weeks prior to hearing). The parties must request permission to exceed 30 joint stipulated exhibits. The stipulated exhibits will contain the entire set of both parties' stipulated exhibits, numbered consecutively. An original and three copies shall be filed with the Board and shall contain any appraisals and expert reports not subject to Motions in Limine. The parties shall duplex pages whenever possible.

The Board needs only one official copy of a FERC Form, federal/SEC filing, or other large document when only a relatively few pages of the document will be referenced during the hearing. Do not provide working copies of the full document for the Board. The stipulated exhibits should

contain the original DOR appraisal or final determination and any correspondence between the parties relating to the appraisal or final determination.

16. All expert reports and appraisals not subject to a motion in limine shall be filed with the Board at the same time as the joint stipulated exhibits. If possible, the expert reports and/or appraisals shall be included in the joint stipulated exhibits.

17. Exhibits used during the hearing but not included in the joint stipulated exhibits should not be pre-marked by either party. These exhibits will be marked by the Board in the order entered into the record. All exhibits shall be three hole punched. If a party requests that an exhibit, or any portion of an exhibit, be treated as confidential, it must be printed on yellow paper.

18. The Final Pretrial Order shall be filed by (no later than two weeks prior to hearing). The Final Pretrial Order shall include a statement of stipulated facts, a statement of each party's respective issues, a list of stipulated exhibits, a list of each party's respective non-stipulated exhibits, a list of each party's witnesses and the substance of each witness's testimony, and language dealing with general matters, including a post-trial briefing schedule.

19. A telephonic Pretrial Conference will be held on \_\_\_\_\_ at \_\_\_\_\_ . The Board will initiate the call.

20. The Hearing in this matter is set for \_\_\_\_\_ (city) \_\_\_\_\_, Montana, at a time and a location to be announced by the Board at a later date. The Hearing will conclude on or before the close of business on \_\_\_\_\_.

**The Board suggests that the parties consider hiring a court reporter for the hearing to expedite the preparation of a hearing transcript. If a court reporter is hired, please notify the Board at least two weeks in advance of the hearing**

For further direction on hearing practices, please see [www.stab.mt.gov](http://www.stab.mt.gov)

Dated this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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KAREN E. POWELL, Chairwoman

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SUE BARTLETT, Member

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DOUGLAS A. KAERCHER, Member