

Step 1

Procedural advice – Municipal Attorney Brian Hanson

Step 2

Hearing

- A. Appellant presentation of evidence and argument
- B. CBS presentation of evidence and argument
- C. Appellant response or clarifying statement
- D. CBS response or clarifying statement
- E. Executive session if needed
- F. Deliberation by Assembly
- G. Decision by Assembly

Step 3

Executive Session (*if applicable*)

I MOVE TO go into executive session to [DESCRIBE WHY AND REASON*], with respect to the Friske appeal and invite in, if desired, [STATE NAME(S)] when ready.

*Reasons for going into executive session per SGC 2.04.020(D):

- 1. Matters, the immediate knowledge of which would adversely affect the finances of the municipality;
- 2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
- 3. Matters which by law, municipal Charter or ordinances are required to be confidential;
- 4. Communications with the municipal attorney or other legal advisors concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions.

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Step 4

POSSIBLE MOTION

I MOVE TO grant the appeal as equitable circumstances and reasons exist which warrant a determination that the Friske's application for a sales tax refund is timely.