



State of Georgia
Department of Revenue
1800 Century Boulevard
Atlanta, Georgia 30345

Hearing Officer Procedural Form-1
Revised November, 2016

1. At the start of the hearing, the Hearing Officer should clearly explain the procedures to be followed throughout the hearing.
2. The opening statement should include the:
 - (a) identification of the Hearing Officer;
 - (b) identification of the parties;
 - (c) names of the participants and witnesses of the hearing;
 - (d) date;
 - (e) place of hearing;
 - (f) determinations being appealed; and
 - (g) issues to be considered at the hearing.
3. The Hearing Officer shall:
 - (a) described and clearly mark all exhibits;
 - (b) allow parties to review the exhibits and offer objections;
 - (c) authenticate offered exhibits (to the extent possible) where questionable or challenged;
 - (d) receive all competent, relevant and reasonably available exhibits;
 - (e) give an explanation for the denial of any of the proposed exhibits; and
 - (f) rule on the admissibility of any documents read into the record as proposed exhibits.
4. Parties and Witnesses should be called and sworn, and the evidence developed, in a logical and efficient manner. The party who has the burden of proof should present their case first.
5. The evidence from each witness should be developed in a logical order. Each witness should be cross-examined by the opposing party after the witness has been questioned on direct.
6. The Hearing Officer must provide parties and representatives with a timely opportunity to question their own witnesses and to cross-examine the other party's witnesses.
7. Throughout the hearing, the Hearing Officer should use language that is clear and understandable, avoiding unnecessary legal phrases and technical language.
8. Each question by the Hearing Officer should express only one point.
9. The Hearing Officer should attempt to clarify statements which include conclusions, opinions, and ambiguous or unclear testimony. When the witness responds with an opinion or conclusion, the Hearing Officer

should make a reasonable effort to develop the factual basis for the opinion or conclusion. When the testimony is not entirely clear or was ambiguous, the Hearing Officer should question the witness(es) in a conscientious attempt to get specific, clear responses.

10. The Hearing Officer must afford a timely opportunity to cross-examine, properly control cross-examination, and provide appropriate assistance where necessary.

11. The Hearing Officer should control the undue extension or repetition of testimony so as to keep the hearing moving expeditiously. If a party is presenting repetitious testimony or evidence, the Hearing Officer should diplomatically inform the party that repetitious and prolonged testimony is not necessary and adds nothing to the hearing.

12. The Hearing Officer should not ask or permit improper leading questions on material issues during direct examination. A leading question is one which suggests the answer. Exceptions are made when a party's representative asks background questions relating to name, address, etc.

13. The Hearing Officer should, in as tactful a manner as possible, effectively respond to interruption of testimony and/or disruptive individuals at the hearing and refrain from inappropriate interruptions himself/herself.

14. In instances where an interpreter is necessary, the Hearing Officer should swear in the interpreter so as to affirm that the interpreter will truthfully interpret the questions and answers supplied. The Hearing Officer shall require that the interpretation be word for word to the extent possible as it would be spoken in the foreign language.

15. After the hearing has begun, the Hearing Officer should use good judgment as to allowing continuances. The Hearing Officer shall only grant those continuances requested by either party which are necessary, and should deny unwarranted continuances that unreasonably delay the disposition of the case.

16. The Hearing Officer should properly conclude the hearing by ascertaining whether the parties have anything to add. The Hearing officer should provide the parties ample opportunity to present all of the information pertinent to their case, keeping in mind the need to prevent unnecessary repetition of evidence and testimony.

17. The Hearing Officer must conduct the hearing within the scope of the issues raised by the notice of hearing, and within the issues as finally developed at the hearing, giving proper notice of new issues.

18. The Hearing Officer should not interfere with the development of the case by making gratuitous comments or observations. Hearing Officer shall conduct a hearing that is both fair in appearance and in substance.

19. The Hearing Officer shall conduct the hearing in a fair and impartial manner.

20. The Hearing Officer shall attempt to obtain the reasonably available, competent evidence necessary to resolve the issue(s) in the case.

21. The Hearing Officer is a fact-finder. It is the responsibility of the Hearing Officer to develop all the evidence that is reasonably available and to make a decision according to the dictates of the State law. "Reasonably available" means that evidence or testimony which is available at hearing and which is critical to the issues to be decided.

22. At the conclusion of the hearing, the Hearing Officer shall notify both parties of the decision verbally and shall either send both parties and their personal representatives the decision in writing or deliver the decision by hand to each party, with written receipt, within five (5) days of the hearing.
23. The statutory issues involved should be clearly and simply stated in the decision.
24. Accepting the Hearing Officer's judgment of credibility, unless it is manifestly without basis, the findings of fact must be supported by substantial evidence in the hearing record.
25. The Hearing Officer shall make all of the findings of fact necessary to resolve the issues and support the conclusions of law included in the decision.
26. The decision should contain the conclusions of law required to resolve the issue(s) in the case.
27. The decision shall state reasons and rationale that are logical.
28. The decision should be worded so that it is understandable to most claimants and employers and it should have a professional appearance.