**79-1472.** Attendance of county appraiser or designee at meetings of board of equalization. The county appraiser or the appraiser's designee shall attend meetings of the hearing officer or panel or the county board of equalization for the purpose of aiding such hearing officer or panel or board in matters involving the appraisal of property, and the county appraiser shall make all records concerned therewith available to the hearing officer or panel or the county board of equalization. The absence of the county appraiser or the appraiser's designee from any such meeting shall not affect the authority to meet and conduct the business of the hearing officer or panel or the board.

**History:** L. 1982, ch. 391, § 19; L. 1988, ch. 377, § 4; July 1.