BEFORE THE GEORGIA TAX TRIBUNAL STATE OF GEORGIA

STANDING REMAND ORDER

Automatic Remand. Except as the Tax Tribunal may otherwise specifically provide in a particular proceeding, every case will be and is hereby automatically remanded to the Georgia Department of Revenue for a period ending 90 days following the filing of the petition (the "Remand Period"). During the Remand Period, the parties shall meet and confer in good faith, making particular efforts to resolve the case by settlement, if possible. However, any party to a case may, upon ten days' written notice to all other parties, have that case returned to the Tax Tribunal for resolution, and all the parties may by agreement have a case returned to the Tax Tribunal at any time.

<u>Dispositive Motions.</u> In the event that a party files a dispositive motion during the Remand Period, the response time for such motion shall not begin until the remand period has ended.

<u>Post-Remand Conference</u>. If a case does not settle during the Remand Period, the Tax Tribunal will, as soon as reasonably practicable, order the parties to appear for a conference to address discovery, scheduling, and other matters.

SO ORDERED, this 17th of April, 2025.

LAWRENCE E. O'NEAL

CHIEF JUDGE

GEORGIA TAX TRIBUNAL

James E. ONel