

Agreement to Mediate

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| Petitioner | Appeal No. |
| Respondent | Mediator |
| Ex rel party (when applicable) | |

We, the undersigned parties, representatives, and participants, understand that our participation in this Mediation Conference is voluntary. **Further, we agree to be bound by the following confidentiality guidelines:**

1. All written documents and exhibits remain the property of the party submitting them, and do not become a part of any public record of the Tax Commission.
2. The following confidentiality standards are binding on the mediator:
 - a. Information disclosed in private to the mediator and identified by the disclosing party as confidential will not be revealed to the opposing party by the mediator without the consent of the disclosing party.
 - b. In the event that this matter is set for a hearing, the mediator will not participate in the hearing either as a witness or to advise the Commission's decision. If the mediator is a Tax Commissioner or an Administrative Law Judge of the Tax Commission, the mediator will recuse himself or herself from hearing the matter, participating in deliberation of the matter, or engaging in further discussions of the matter.
 - c. The mediator's personal notes and work papers will not become part of the Tax Commission's records. Any mediator employed by the Tax Commission is required to destroy all personal notes and work papers at the conclusion of the mediation. To the extent that either party has a legal right to demand access to the mediator's personal notes, that right is hereby waived.
3. The following confidentiality standards are binding on the parties by agreement between them:
 - a. The parties will not at any time, before, during, or after mediation, call the mediator as a witness in any legal or administrative proceeding concerning this dispute. To the extent that a party has a legal right to call the mediator as a witness, that right is hereby waived.
 - b. When a party offers confidential information or documentation that is not otherwise available to the other party through independent sources, that information or documentation may not be used for any purpose except to advance settlement discussions. To the extent that the opposing party has a legal right to offer that information as evidence in a hearing, that is hereby waived.
4. The parties and mediator agree that any commercial information that was previously unknown or not in the possession of the nondisclosing party or mediator, that is disclosed by another person during the course of the mediation, may not be disclosed to any other person outside the mediation proceeding.

We have read the Mediation Agreement thoroughly and agree to the terms of the mediation.

Each person participating in the mediation must sign the mediation agreement.

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| Petitioner's signature | Print name and title (if applicable) | Date |
| Representative for petitioner or other signature | Print name and title (if applicable) | Date |
| Respondent's signature | Print name and title (if applicable) | Date |
| Other for respondent's signature | Print name and title (if applicable) | Date |
| Ex rel parties' signature (when applicable) | Print name and title (if applicable) | Date |
| Other ex rel parties' signature | Print name and title (if applicable) | Date |
| Mediator's signature | Print name and title (if applicable) | Date |

Additional signatures on next page as needed.

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| Representative for petitioner or other signature | Print name and title (if applicable) | Date |
| Representative for petitioner or other signature | Print name and title (if applicable) | Date |
| Other for respondent's signature | Print name and title (if applicable) | Date |
| Other for respondent's signature | Print name and title (if applicable) | Date |
| Other ex rel parties' signature | Print name and title (if applicable) | Date |
| Other ex rel parties' signature | Print name and title (if applicable) | Date |