**Section 395.401 Appeals of IHDA's Determination of a Local Government's Exempt Status**

In connection with an appeal under Subpart C, a Local Government or an Affordable Housing Developer may appeal IHDA's determination of the Local Government's exempt or non-exempt status under the Act to the extent that the appealing party can demonstrate that IHDA's determination was not made in accordance with the counting protocols set forth in Section 20 of the Act and any written guidance published by IHDA. The parties shall introduce evidence to support their positions consistent with the requirements of Subpart C. IHDA shall produce all written guidance and any other relevant materials regarding the Local Government's exempt or non-exempt status for the Board's review. The Board shall review the evidence provided by the parties and by IHDA and shall issue its decision on the matter in connection with the appeal filed under Subpart C. The Board may decide the matter during motion practice before the Board or during the hearing.