



## NORTHERN VIRGINIA CIGARETTE TAX BOARD

Collecting and enforcing cigarette taxes for Northern Virginia – Counties of Fairfax, Fauquier, Loudoun, Prince William, Spotsylvania, Stafford, Cities of Alexandria, Fairfax, Falls Church, Fredericksburg, Manassas, Manassas Park, and the towns of Clifton, Dumfries, Haymarket, Herndon, Hillsboro, Leesburg, Lovettsville, Middleburg, Purcellville, Round Hill, Vienna, and Warrenton.

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### ADMINISTRATIVE HEARING PROCEDURES

Any person whose cigarettes have been seized may file a written request for a hearing before the Administrator of the Northern Virginia Cigarette Tax Board for an informal presentation of evidence and request the return of cigarettes seized.

Requests for hearing shall be requested within 10 days of the seizure and shall set forth the reasons why seized cigarettes should be returned. Within 5 days after receipt of a request for hearing, the Administrator shall notify the petitioner by certified mail of the hearing's date and time to be held within 15 days of the date the notification is mailed.

Any requests for hearing shall be denied if:

- the assessed tax, penalties and interest has not been paid as required **or**
- if the request is received more than 10 days from first notice to the petitioner of such seizure.

Within 5 days after the hearing, the Administrator shall notify the petitioner, by registered mail, whether the request for a correction has been granted or refused.

Appropriate relief shall be given by the Administrator if:

- he/she is convinced by the preponderance of the evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent at the time said cigarettes were seized **or**,
- the petitioner was authorized to possess such untaxed cigarettes.

If the Administrator is satisfied that cigarettes were erroneously seized, he/she shall return them to the retailer.

Any petitioner who is dissatisfied with the written decision of the Northern Virginia Cigarette Tax Board may appeal such decision within 30 days of the date of such decision to the appropriate Court in the jurisdiction where the seizure occurred.

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Signature

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Print Name

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Date

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### NORTHERN VIRGINIA CIGARETTE TAX BOARD

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