

Appeals and Penalties Breakout Working Group

Summary of the Northern Virginia Cigarette Tax Board (“NVCTB”) Appeals Process

- Notice of seizure or sealing must be sent to the holders of the property by certified mail within twenty-four hours if the holders are known at the time.
 - If the holders are unknown at the time, posting the notice to a door or wall of the room or building which contained such seized or sealed property is sufficient notice.
 - The notice of seizure or sealing includes procedures for an administrative hearing for return of such property seized or sealed as well as affirmative defenses which may be asserted.
- Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized, may file a request for a hearing.
 - The hearing shall be requested within 10 days of the notice of the assessment, seizure or sealing.
 - The request must set forth the reasons why the tax, penalties and interest and cigarettes, vending machines or other property should be returned or released.
 - The assessed tax, penalties and interest must be paid as required or the request will be denied.
- The Administrator must notify the petitioner, by registered mail, whether his request for a correction has been granted or refused within 5 days after the hearing.
 - Appropriate relief shall be given if the administrator is convinced by the preponderance of the evidence that:
 - The seized cigarettes were in the possession of a person other than the petitioner without his consent; or
 - The petitioner was authorized to possess such untaxed cigarettes.
- Any petitioner who is unsatisfied with the written decision of the board may, within 30 days of the date of such decision, appeal the decision to the appropriate Court in the jurisdiction