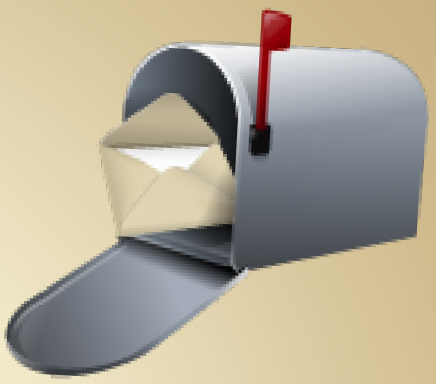
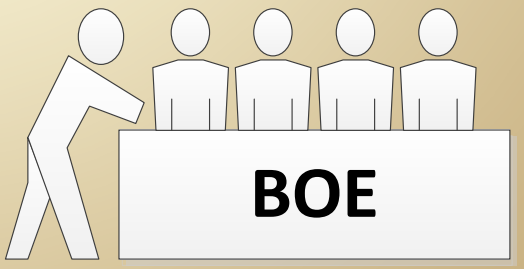
APPEALS

- Should you receive a citation, you have the right to appeal it. A notice will be mailed to you by the Special Taxes & Fees Division explaining the appeals process .
  - Civil citations may be appealed to the BOE.
  - Criminal citations are processed and adjudicated by the courts. If the BOE imposes additional civil penalties subsequent to the court's decision, you may appeal these penalties to the BOE.
- A written request to appeal must be received within 10 days from the date on the *Notice*.
- If the request is not received timely, the appeal may not be granted and the violation will remain on record.

- There are two levels of appeals.
- The first level is a conference conducted by a hearing officer of the Special Taxes & Fees Division.
- A representative from the Investigations Division also participates in this conference.
- All appeals conferences are conducted by telephone.

A Notice of Decision is mailed by the Special Taxes & Fees Division within 90 days after the first-level appeals conference.



- If you disagree with the outcome of the first-level decision, you may appeal the decision within 10 days from the date on the Notice, requesting a second-level appeals conference.
- The second-level conference is conducted by the Appeals Division of the BOE.

- The Appeals Division will issue a *Notice of Decision* of the second-level appeals conference.
- The decision of this appeals conference is final unless the outcome is a revocation of your license or a fine of more than $2,500.
- Revocations and fines of more than $2,500 may be appealed for a hearing before the BOE's elected Board Members.
- The Board Hearing is the final step of the appeal process within the BOE.