

.03 Review of a Notice of Assessment for Unclaimed Property.

A. Upon receipt of a Notice of Assessment for Unclaimed Property, the person shall promptly:

- (1) Pay or deliver to the Administrator the abandoned property;
- (2) File a written Request for Revision; or
- (3) Commence an action in the circuit court.

B. Requests for Revision of Assessment.

(1) A person may make a request to revise a Notice of Assessment for Unclaimed Property by submitting a written Request for Revision to the Hearings and Appeals Section of the Comptroller's Office within 90 days of the date of the Notice of Assessment for Unclaimed Property.

(2) The person's Request for Revision shall:

- (a) Itemize the specific objections the person has to the Notice of Assessment for Unclaimed Property; and
- (b) Attach to it a copy of the Notice of Assessment for Unclaimed Property.

(3) A Request for Revision shall stay the decision of the Administrator included in the Notice of Assessment for Unclaimed Property until:

- (a) A Notice of Final Determination is issued;
- (b) The Request for Revision is dismissed; or
- (c) The Request for Revision is withdrawn.

C. Hearings.

(1) After receipt of a timely Request for Revision, the Comptroller's Hearings and Appeals Section shall schedule a hearing.

(2) The Hearings and Appeals Section shall notify the person:

- (a) Of the date, time, and place of the hearing;
- (b) That the person may present witnesses and documents at the hearing; and
- (c) That failure to appear for the scheduled hearing shall be treated as a withdrawal of the Request for Hearing.

(3) Postponements.

(a) The hearing officer shall consider a request for postponement only if the person establishes good cause for the postponement.

(b) Except as provided in §C(3)(d) of this regulation, a request for postponement shall be made in writing and be received by the Hearings and Appeals Section not less than 5 business days before the scheduled hearing.

(c) The hearing officer may request documentation of the reasons for the postponement request from the person.

(d) Emergency Request for Postponement.

(i) For purposes of this paragraph, "emergency" means a sudden, unforeseen occurrence requiring immediate attention which arises within 5 business days of the hearing.

(ii) In an emergency, a request for postponement may be made by telephone.

(4) Failure to Attend Hearing. If a person fails to attend a scheduled hearing, the decision of the Administrator as stated in the Notice of Assessment for Unclaimed Property becomes effective as of the date of the scheduled hearing.

(5) Prehearing Procedure. Before a hearing, the hearing officer may:

(a) Review or request materials relevant to the proceedings; and

(b) Hold a prehearing conference.

(6) Procedures.

(a) The hearing officer shall record all hearings.

(b) A person may produce witnesses and documents in support of the person's position.

(c) Subpoenas.

(i) A person may request that the hearing officer subpoena witnesses.

(ii) A person shall make the request in writing, not later than 10 days before the hearing, explaining why the subpoena is necessary.

(iii) The hearing officer may decline to issue the subpoena.

(d) The hearing officer may question any witnesses and may produce, by subpoena or otherwise, additional witnesses.

(e) A person may question any witnesses called by the hearing officer.

(f) The hearing officer may allow a person time to provide additional evidence or written arguments, and may reconvene the hearing if the hearing officer considers it necessary.

(g) The hearing officer may consult with any employee of the Administrator and with the person before making a decision in a case.

(7) Evidence.

(a) The hearing officer shall consider probative evidence without regard to any technical rules, but may reject evidence which is incompetent, irrelevant, immaterial, unduly repetitious, or not responsive.

(b) Copies of documents may be admitted, although the hearing officer may require production of originals.

(c) The hearing officer shall retain documentary or other evidence for at least 60 days after the case is finally resolved. The evidence may then be destroyed unless the owner or person producing it makes a written request for its return.

(8) Witnesses shall be under oath or affirmation.

(9) Notice of Final Determination.

(a) The hearing officer shall issue a Notice of Final Determination on behalf of the Administrator.

(b) The Notice of Final Determination shall be mailed to the person and shall state the:

(i) Substance of the evidence heard;

(ii) Decision; and

(iii) Reasons for the decision.

D. If the Notice of Final Determination concludes that the person has failed to pay or deliver abandoned property to the administrator as required under Commercial Law Article, Title 17, Annotated Code of Maryland, the person shall pay or deliver to the Administrator the abandoned property within 30 days of the date on the Notice of Final Determination.

E. A person aggrieved by a decision of the Administrator may commence an action in the circuit court for the county:

(1) Within 90 days of the decision of the Administrator;

(2) In the event of the filing of a Request for Revision, within 90 days of the date of the Notice of Final Determination; or

(3) In the event that a Request for Revision was filed and subsequently dismissed or withdrawn, within 90 days of the dismissal or withdrawal.