

**15A NCAC 08F .0505 PAYMENT AND HEARING**

- (a) Within 30 days after receipt of notification of an assessment, the assessed person must tender payment, submit in writing a request for remission or reduction of the penalty, or file a petition with the Office of Administrative Hearings in accordance with the procedures found in G.S. 150B, Article 3A.
- (b) The Commission shall accept and acknowledge in writing all tenders of payment.

*History Note: Authority G.S. 90A-47; 90A-47.5; 143B-300;  
Temporary Adoption Eff. January 7, 1997;  
Eff. August 1, 1998;  
Readopted Eff. September 1, 2018.*