

Within fifteen (15) days after a notice of determination was mailed to the last known address of an employing unit or otherwise delivered to it, that employing unit may appeal to the Board of Appeals, and [said] that appeal shall be allowed as a matter of right. The Executive Director shall be a party to [such] that appeal.

The Board of Appeals shall afford the parties a reasonable opportunity for a fair hearing as provided in the case of hearings on questions involving benefits in Section 7 of this article. A record shall be kept of all testimony and proceedings before the Board of Appeals. The decision of the Board of Appeals, which shall be written, shall be mailed to the last known address of the employing unit affected and to the Executive Director, along with [such] whatever order as may be necessary to give effect to the decision.

The decision of the Board of Appeals shall be final unless the employing unit involved in the proceedings before the Board of Appeals or the Executive Director initiates judicial review in accordance with the provisions of Section 15(c) of this article.

9.

(a) Any employing unit, including any political subdivision of the State of Maryland and the [mayor] Mayor and [city council] City Council of Baltimore, or any political subdivision thereof or any instrumentalities which are wholly owned by them, or any political subdivision thereof, for which services that do not constitute employment as defined in this article are performed, may file with the Executive Director a written election that all such services with respect to which payments are not required under an unemployment insurance law of any other state or of the federal government, and which are performed by individuals for it in one or more distinct establishments or places of business shall be deemed to constitute employment by an employer for all the purposes of this article for not less than two calendar years. Upon the written approval of [such] the election by the Executive Director, [such] those services shall be deemed to constitute employment subject to this article from and after the date stated in [such] the approval. [Such] The services shall cease to be deemed employment subject hereto as of January 1 of any calendar year subsequent to [such] two such calendar years, if not later than January 31 of such year, either [such] the employing unit has filed with the Executive Director a written notice to that effect, or the Executive Director, on its own motion, has given notice of termination of [such] that coverage.

(b) *Elective coverage by political subdivisions.—(1) Any political subdivision of this State may elect to cover under this Article service performed by employees in all of the hospitals and institutions of higher education, as defined in Section 20(g)(7), operated by that political subdivision. Election is to be made by filing with the Executive Director a notice of that election at least 30 days prior to the effective date of the election. The election may exclude any services described in Sections 20(g)(7)(v) or 20(g)(8). Any political subdivision electing coverage under this subsection shall also have the right to elect to make payments in lieu of contributions with respect to benefits attributable to that employment as provided with respect to non-profit organizations in paragraphs (3) and (4) of Section 8(d), or shall make payments that are equivalent to the contributions payable by other employers.*