

**CITY OF NEW YORK  
OFFICE OF ADMINISTRATIVE TAX APPEALS**

**Regulatory Agenda for Fiscal Year 2017**

In compliance with section 1042 of the New York City Charter, the following is the regulatory agenda for the Tax Appeals Tribunal and the Tax Commission that the Office of Administrative Tax Appeals anticipates may be promulgated during the fiscal year beginning July 1, 2016 and ending June 30, 2017.

**TAX APPEALS TRIBUNAL**

The Rules of Practice and Procedure of the Tax Appeals Tribunal (enacted pursuant to sections 168 through 172 of the New York City Charter) provide taxpayers with a two-tiered quasi-judicial forum for resolving disputes with the New York City Department of Finance involving non-property taxes administered by the City of New York. The proposed changes are based on issues that have arisen in the course of hearing cases, and on suggestions from the Tribunal and interested parties and include but are not limited to streamlining and standardizing the motion practice provisions, providing for the filing of amicus briefs, creating a uniform time period for the filing of cross-exceptions, and providing for technical corrections and procedural changes to the hearing process. Because the changes to the original rules are so extensive, we plan to

repeal the existing rules and adopt the new rules in their entirety. Plain language is used throughout the draft where possible and practical. Additional changes may also be made to implement any legislative changes.

It is anticipated that the additions and changes will be adopted as one package during the second half of fiscal year 2017. Any changes to the rules to implement legislative changes will be adopted as needed during fiscal year 2017.

For more information about the proposed rules, contact: Mary E. Gallagher, General Counsel, New York City Tax Appeals Tribunal, 1 Centre Street, Room 2400, New York, N.Y. 10007, telephone (212) 669-2070 or e-mail: [mgallagher@oata.nyc.gov](mailto:mgallagher@oata.nyc.gov).

### **TAX COMMISSION**

The Tax Commission may revise its Rules of Practice and Procedure, which became effective on January 13, 2006.

Any revisions to rules would be technical corrections, clarifications or revisions of existing rules on subjects including, but not limited to, the following: filing applications electronically, registration for representatives, notice of filing, eligibility for hearings, fees, rescheduling hearings, and standards of conduct and integrity for representatives

and self-represented applicants.

Revised rules will improve the ability of the Tax Commission to provide property owners fair and timely review of tentative real property tax assessments. The authority for these rules is in New York City Charter sections 164 and 1043.

The existing and proposed revised rules relate to the Tax Commission's powers and duties pursuant to New York City Charter sections 153 to 166 and Administrative Code section 11-216 and sections 11-225 to 11-231.

It is anticipated that revised rules will not be effective until January 15, 2017 or later.

For more information about the proposed rules, contact: Leonard Picker, Special Counsel, New York City Tax Commission, 1 Centre Street, Room 2400, New York, N.Y. 10007, telephone (212) 602-6028 or e-mail: [lpicker@oata.nyc.gov](mailto:lpicker@oata.nyc.gov).

/s/

---

Ellen E. Hoffman,  
Director, Office of Administrative Tax Appeals  
President and Commissioner,  
New York City Tax Appeals Tribunal and  
New York City Tax Commission