

CAPA REGULATORY AGENDA FY 2019
OFFICE OF ADMINISTRATIVE TAX APPEALS

Pursuant to section 1042 of the Charter, the New York City Office of Administrative Tax Appeals sets forth below its regulatory agenda for the City's fiscal year of 2019:

NEW YORK CITY TAX APPEALS TRIBUNAL

1. **SUBJECT:** Repeal of existing Rules of Practice and Procedure of the Tax Appeals Tribunal (Tribunal) and adoption of new Rules of Practice and Procedure.
 - A. **Reason:** The Tribunal Rules of Practice and Procedure have not been revisited in any significant way since they were originally adopted in 1992. The proposed changes reflect issues that have arisen in the course of hearing cases at the Tribunal and on suggestions from the Tribunal and interested parties.
 - B. **Anticipated contents:** As part of a complete review and update of the Tribunal Rules of Practice and Procedure, the Tribunal is streamlining and standardizing its motion practice provisions, providing updated rules for representation of petitioners before the Tribunal consistent with current law; providing for the filing of amicus briefs, addressing issues involving cross-exceptions, remanding of cases to the Administrative Law Judge Division, providing for conferences to resolve issues throughout the hearing in lieu of, or before using motions wherever possible, making technical corrections and using plain language throughout the rules where possible and practical.
 - C. **Objectives:** Adopt new Tribunal Rules of Practice and Procedure to give taxpayers and practitioners updated instructions for handling proceedings before the Tribunal and to give the parties flexibility to conduct hearings in the most efficient manner.
 - D. **Legal basis:** Section 169 of the New York City Charter.
 - E. **Types of individuals and entities likely to be affected:** Taxpayers subject to any non-property income and excise taxes administered by the City of New York, their representatives and representatives of the Department of Finance.
 - F. **Relevant laws and rules:** Sections 168 through 172 of the New York City Charter and Title 20 of the Rules of the City of New York.
 - G. **Approximate schedule:** Fourth Quarter of FY 2019.

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