

AGENCY REPORT

(due on or before July 31, 2020)

Agency:	The Office of Administrative Tax Appeals comprising the NYC Tax Commission and the NYC Tax Appeals Tribunal		
Agency Privacy Officer:	Mary E. Gallagher		
Email:	mgallagher@oata.nyc.gov	Telephone:	(212) 669-2070
Date of Report:	July 31, 2020		

1. Specify the type of identifying information collected or disclosed (check all that apply):	
<input checked="" type="checkbox"/> Name <input checked="" type="checkbox"/> Social security number (full or last 4 digits)*	<u>Work-Related Information</u> <input checked="" type="checkbox"/> Employer information <input checked="" type="checkbox"/> Employment address
<u>Biometric Information</u> <input type="checkbox"/> Fingerprints <input checked="" type="checkbox"/> Photographs	<u>Government Program Information</u> <input checked="" type="checkbox"/> Any scheduled appointments with any employee, contractor, or subcontractor <input type="checkbox"/> Any scheduled court appearances <input type="checkbox"/> Eligibility for or receipt of public assistance or City services <input checked="" type="checkbox"/> Income tax information <input checked="" type="checkbox"/> Motor vehicle information
<u>Contact Information</u> <input checked="" type="checkbox"/> Current and/or previous home addresses <input checked="" type="checkbox"/> Email address <input checked="" type="checkbox"/> Phone number	<u>Law Enforcement Information</u> <input checked="" type="checkbox"/> Arrest record or criminal conviction <input type="checkbox"/> Date and/or time of release from custody of ACS, DOC, or NYPD <input type="checkbox"/> Information obtained from any surveillance system operated by, for the benefit of, or at the direction of the NYPD
<u>Demographic Information</u> <input checked="" type="checkbox"/> Country of origin <input checked="" type="checkbox"/> Date of birth* <input type="checkbox"/> Gender identity <input checked="" type="checkbox"/> Languages spoken <input checked="" type="checkbox"/> Marital or partnership status <input checked="" type="checkbox"/> Nationality <input checked="" type="checkbox"/> Race <input type="checkbox"/> Religion <input type="checkbox"/> Sexual orientation	<u>Technology-Related Information</u> <input type="checkbox"/> Device identifier including media access control MAC address or Internet mobile equipment identity (IMEI)* <input type="checkbox"/> GPS-based location obtained or derived from a device that can be used to track or locate an individual* <input type="checkbox"/> Internet protocol (IP) address* <input type="checkbox"/> Social media account information
<u>Status Information</u> <input checked="" type="checkbox"/> Citizenship or immigration status <input checked="" type="checkbox"/> Employment status <input type="checkbox"/> Status as victim of domestic violence or sexual assault <input type="checkbox"/> Status as crime victim or witness	
<u>Other Types of Identifying Information</u> (list below): Status as a veteran or disabled person, social security information and medical information. Identifying information collected, retained and disclosed as part of the record of a Tribunal case. Identifying information submitted by a petitioner in connection with a petition protesting Real Property Income and Expense (RPIE) penalties. Identifying information included in a Freedom of Information Law (FOIL) request. For current and former employees, certification status for assessor titles, union membership and passport/visa information.	
*Type of identifying information designated by the CPO (see CPO Policies & Protocols § 3.1.1).	

2. Specify the reasons why collection and retention of identifying information specified above furthers the purpose or mission of your agency.

Personal information of employees (past, present and incoming) is collected and retained as required under Citywide personnel policies and requirements and is necessary for the general operation and functioning of the agency.

The NYC Tax Commission provides an independent forum for the review of assessed values, including available exemptions, of properties in the City of New York as determined by the NYC Department of Finance for Real Property Tax purposes.

The NYC Tax Appeals Tribunal provides an independent forum for the review of notices issued by the NYC Department of Finance asserting deficiencies or denying refunds of NYC administered non-property and excise taxes.

The Office of Administrative Tax Appeals (OATA) provides recommended determinations to the NYC Department of Finance on petitions protesting the assertion of penalties for the failure to file RPIE statements with the NYC Department of Finance.

The identifying information collected and retained is necessary for the NYC Tax Commission and the NYC Tax Appeals Tribunal to each provide the review mandated by the relevant New York City Charter, Administrative Code and Rule provisions and for OATA to provide the review required by 19 RCNY 33-04 and the delegation of authority from the Department of Finance.

Any identifying information collected and retained from a requestor of information under FOIL is necessary to process and respond to the FOIL request.

Each of the agencies comprising OATA receives email and written inquiries from third parties and other agencies as a routine matter. Responding to such inquiries is essential to keeping the public and other agencies informed about the agencies' functions and to facilitate the public's interaction with the agencies. Contact information and any other identifying information contained in the inquiry is received and retained as required under OATA's document retention policies. No identifying information other than any contained in the original inquiry is disclosed in the agencies' response.

3. Describe the types of collections and disclosures classified as: (1) pre-approved as “routine,” (2) pre-approved as routine by APOs of two or more agencies, or (3) approved by the APO on a case-by-case basis. Appendix B of the 2020 Agency Guidance includes detailed examples of routine and non-routine collections and disclosures, with descriptions.

Add additional rows as needed.

Describe the Collection or Disclosure	Classification Type
Personnel information of employees (past, present and incoming) collected and disclosed as required under Citywide personnel policies and requirements. Information related to real property ownership and operation, including leasing, and eligibility for property tax exemptions necessary to determine assessed value and taxable value. Information received on petitions, exceptions and briefs filed with the Tax Appeals Tribunal and information received as evidence in connection with petitions filed protesting actions of the NYC Department of Finance on City-administered taxes. Information collected in connection with determinations on petitions protesting assertion of penalties for failure to file RPIE statements with the NYC Department of Finance.	<input checked="" type="checkbox"/> Pre-approved as routine <input checked="" type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
The information collected in relation to FOIL requests is related to the requestor of the information. All information not eligible for exception under FOIL is provided.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Contact and other information received through email and written correspondence received as part of the routine functions of the agencies comprising OATA.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Contact information of any individual lobbyist received in meetings between the agency head and lobbyists, if any is collected and retained and disclosed to City Hall through required monthly reports.	<input checked="" type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input type="checkbox"/> Approved by APO on a case-by-case basis
Any identifying information previously collected and retained by OATA or the agencies comprising OATA as part of its routine functions that might be requested and required to be disclosed to oversight agencies such as DOI or the Comptroller’s Office under an audit or other non-routine process and other types of non-routine requests.	<input type="checkbox"/> Pre-approved as routine <input type="checkbox"/> Approve as routine by two or more agencies <input checked="" type="checkbox"/> Approved by APO on a case-by-case basis
N.Y.C. Admin. Code §23-1205(a)(1)(f)	
N.Y.C. Admin. Code §23-1205(a)(1)(b)	

4. If applicable, specify the types of collections and disclosures that have been approved by the Chief Privacy Officer as being “in the best interests of the City” which involve any collections and disclosures of identifying information relating to your agency.

Add additional rows as needed.

Describe Type of Collection or Disclosure
N.Y.C. Admin. Code §23-1202(b)(2)(b); 23-1205(a)(1)(b)

5. Describe the agency's current policies regarding requests for disclosures from other City agencies, local public authorities or local public benefit corporations, and third parties.

All OATA staff are directed to refer requests for disclosures to their supervisor or to the APO or President of the Tax Commission and the Tax Appeals Tribunal for review as to whether the request is routine. A request specified as a routine request is directed to the individual or individuals in the agency responsible for responding to the specific type of request. If the request for disclosure is not routine the individual who receives the request will discuss the request with the APO or the President. The Model Citywide Protocol for Handling Third Party Requests for Information Held by City Agencies issued in April 2017 may also be appropriate for certain requests.

6. Do the above policies address access to or use of identifying information by employees, contractors, and subcontractors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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7. If YES, do such policies specify that access to such information must be necessary for the performance of their duties?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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8. Describe whether the policies are implemented in a manner that minimizes such access to the greatest extent possible while furthering the purpose or mission of the agency.	The Office of Administrative Tax Appeals, the NYC Tax Commission and the NYC Tax Appeals Tribunal are very mindful of the sensitivity of the identifying information that they may collect and retain and focus on minimizing both the collection of and access to such information. Disclosure is closely supervised. Access to identifying information by contractors is extremely limited and only provided under Citywide contracts, contracts with other agencies or as necessary to fulfill the purposes or missions of the agencies comprising OATA.
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N.Y.C. Admin. Code §§23-1205(a)(1)(c)(1), and (4)

9. Describe the agency's current policies for handling proposals for disclosures of identifying information to other City agencies, local public authorities or local public benefit corporations, and third parties.

No such proposals exist as of the date of this Report.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(2)

10. Describe the agency's current policies regarding the classification of disclosures as necessitated by the existence of exigent circumstances or as routine.

A classification of a disclosure as routine would be made when the disclosure is in the normal course of the agency's business and furthers the mission and purpose of the agency. A classification of the disclosure as necessitated by the existence of exigent circumstances would be made on a case by case basis after consultation with the APO and the President of the Tax Commission and the Tax Appeals Tribunal.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(3)

11. Describe the agency's current policies regarding which divisions and categories of employees within an agency make disclosures of identifying information following the approval of the privacy officer.

The General Counsel supervises responses to FOIL requests. The General Counsel and the Chief ALJ supervise the disclosure of information collected by the Tax Appeals Tribunal to the Law Department and the Department of Finance. The President and the Director of Operations of the NYC Tax Commission supervise the transmission of information to the Department of Finance and the Law Department in connection with Tax Commission operations. The President of the Tax Commission and the Tax Appeals Tribunal supervises the transfer of information to the Department of Finance in connection with RPIE penalty provisions. The Director of Operations supervises the transfer of information in connection with all human resources matters.

N.Y.C. Admin. Code §23-1205(a)(1)(c)(4)

12. Describe whether the agency has considered or implemented, where applicable, any alternative policies that minimize the collection, retention, and disclosure of identifying information to the greatest extent possible while furthering the purpose or mission of such agency.

The agency is in the process of considering alternative policies to further minimize the collection, retention and disclosure of identifying information and will implement such policies if appropriate upon the completion of its review.

N.Y.C. Admin. Code §23-1205(a)(4)

13. Describe the agency's use of agreements for any use or disclosure of identifying information.

Not applicable.

N.Y.C. Admin. Code §23-1205(a)(1)(d)

14. Using the table below, specify the types of entities requesting the disclosure of identifying information or proposals for disclosures of identifying information, and for each entity, describe (1) the reasons why an agency discloses identifying information to such entity, and (2) why any such disclosures furthers the purpose or mission of such agency.		
Add additional rows as needed.		
Type of Entity	Description of Reason for Disclosure	Description of how disclosure furthers the purpose or mission of the agency
City agencies involved in Human Resources function.	Required under Citywide personnel policies and requirements.	Necessary for the general operation and functioning of the agency.
City agencies that interact with our agency in furtherance of our mission and purposes.	Information that will allow other City agencies involved in different stages of the assessment process to fulfill their mission and purposes. Information necessary for litigation involving a Tax Commission determination or a Tax Appeals Tribunal matter.	The purpose and mission of the agency are furthered when the assessments are more accurate and when the agency involved in the litigation of Tax Commission determinations and Tax Appeals Tribunal matters has the necessary information to deal with such litigation.
City agency preparing Final Determinations for RPIE Penalty Petitions.	Require information used to prepare recommended determinations.	Information used to prepare recommended determinations necessary to prepare final determinations.
Various	FOIL requests	Complying with the requirements of FOIL requests.
		N.Y.C. Admin. Code §23-1205(a)(1)(e)

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15. Describe the impact of the Identifying Information Law and other applicable laws upon your agency's practices in relation to collection, retention, and disclosure of identifying information.

Such laws reinforce our practices regarding the collection, retention and disclosure of identifying information.

The Office of Administrative Tax Appeals, the NYC Tax Commission and the NYC Tax Appeals Tribunal want to collect and retain identifying information necessary for the agency to fulfill its mission and purposes and to limit the disclosure of identifying information to what is necessary for the agency to fulfill its mission and purposes and what is required by statute.

N.Y.C. Admin. Code §23-1205(a)(2)

16. Describe the impact of the privacy policies and protocols issued by the Chief Privacy Officer, or by the Citywide Privacy Protection Committee, as applicable, upon your agency's practices in relation to the collection, retention, and disclosure of identifying information.

Such privacy policies and protocols provide the agencies with direction and guidance especially when addressing a new issue in this area.

N.Y.C. Admin. Code §23-1205(a)(3)


APPROVAL SIGNATURE FOR AGENCY REPORT

Preparer of Agency Report:

Name:	Mary E. Gallagher		
Title:	General Counsel, NYC Tax Appeals Tribunal and Agency Privacy Officer		
Email:	mgallagher@oata.nyc.gov	Phone:	(212) 669-2070

SIGNATURE OF AGENCY HEAD OR DESIGNEE REQUIRED BELOW

Agency Head (or designee):

Name:	Frances J. Henn		
Title:	President, NYC Tax Appeals Tribunal and NYC Tax Commission		
Email:	fhenn@oata.nyc.gov	Phone:	(212) 669-2070
Signature:		Date:	July 31, 2020

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