

New York State Tax Appeals Tribunal

Albany Oral Argument Attendance Instructions

In keeping with public health guidance in response to the COVID-19 health emergency, the Tax Appeals Tribunal will conduct in-person Oral Arguments in Albany, NY, subject to the following provisions:

- Oral Argument (OA) attendees must enter Agency Building 3 (AB3) on the concourse level.
- After passing through the security check point on the concourse level of AB3, each non-employee attendee will proceed to the 3rd floor, where a Tax Appeals employee who will be present to ensure that all attendees sign in and complete a health screening form prior to proceeding to the hearing room.
 - If any attendee answers “Yes” to any of the health screening questions, he or she may not proceed to the hearing room for the OA and will be instructed to leave the premises; notify his or her employer; contact a health care provider for medical advice and assistance; and arrange for COVID-19 testing as appropriate.
 - Such a situation, as well as any refusal to submit to screening, will constitute grounds for adjournment of the OA.
- Only one person from each party will be allowed to attend the oral argument (i.e. the representative who will be presenting the argument). No additional attendees from either party will be allowed in the building.
- In order to eliminate congestion in the hallway and the OA room, upon arrival on the 3rd floor, all attendees must immediately enter the OA room and be seated in the designated chairs.
- The wearing of masks by attendees will not be required. Anyone choosing to wear a mask will be permitted to do so.
- If an attendee develops symptoms at any point in the proceeding, the Tribunal will order an immediate adjournment of the OA and all attendees will be directed to leave the premises. The Secretary to the Tribunal will immediately notify the Director of Administration and appropriate COVID-related protocols will be followed.
- All attendees will be required to maintain appropriate six-foot social distancing when in the OA room. The OA room will be configured accordingly.
- Rest rooms will be available for attendees on the 3rd floor of AB3. Attendees will be required to maintain appropriate six-foot social distancing while in the restrooms, hallway and elevators.
- The OA room will be cleaned and sanitized prior to and after each proceeding and hand sanitizer will be available.