

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.
- All attendees must wear a mask at all times when in AB3. Any attendee who does not have a mask will be provided with one by a Tax Appeals employee. Gloves will also be available for any attendee who requests them.
- After passing through the security check point on the concourse level of AB3, each non-employee attendee must sign a visitors' log, which will be provided by a Tax Appeals employee who will be on-site.
- Each attendee must also complete health screening at the health screening station located across from the security desk on the concourse level of AB3. The health screening includes taking his/her own temperature with a standing contactless thermometer and answering screening questions on the screening sheets provided at the station. Attendees should use their own pens to complete the screening sheets. A Tax Appeals employee will be present to ensure that all attendees complete and pass the health screening prior to proceeding to the 3rd floor for the OA and to collect the completed screening sheets from all attendees.
 - If any attendee answers "Yes" to any of the health screening questions, i.e., his or her temperature is 100.0 degrees Fahrenheit or greater; or he or she has symptoms consistent with COVID-19; or has had a known close contact with a person confirmed or suspected to have COVID-19 in the past 10 days (and is not either fully vaccinated or recovered from COVID-19 in the past 3 months and has not developed any symptoms following the close contact); or has tested positive for COVID-19 in the past 10 days; or has traveled internationally or within a U.S. state or territory that does not border New York for longer than 24 hours within the past 10 days and failed to follow the State's travel advisory (see <https://coronavirus.health.ny.gov/covid-19-travel-advisory>), he or she may not proceed to the 3rd floor 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.
- It bears repeating: No one will be allowed to enter the OA room without wearing a mask and all attendees must wear a mask at all times when in the OA room and in AB3.



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- 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 and in AB3. 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 for all attendees.