

THE COUNCIL OF THE CITY OF NEW YORK

Hon. Melissa Mark-Viverito  
Speaker of the Council

Hon. Ben Kallos  
Chair, Committee on Governmental Operations



## Hearing on the Fiscal 2015 Preliminary Budget & the Fiscal 2014 Preliminary Mayor's Management Report

Office of Administrative Tax Appeals

**March 25, 2014**

**Latonia McKinney, Deputy Director**

**John Russell, Principal Legislative Financial Analyst**

## The Office of Administrative Tax Appeals Overview

The Office of Administrative Tax Appeals (OATA) consists of two divisions: the tax commission and the tax appeals tribunal. The tax commission is responsible for conducting hearings on appeals of real property tax assessments determined and released by the department of finance each year. The agency is responsible for reviewing applications for which exemptions are sought, but denied, by the department of finance. The tax appeals tribunal will conduct hearings to resolve disputes between taxpayers and the New York City Department of Finance regarding taxes other than the New York City real property tax, including business income and excise taxes.

### OATA Financial Summary

<i>Dollars in Thousands</i>	2012 Actual	2013 Actual	2014 Adopted	2014 Prelim. Plan	2015 Prelim. Plan	*Difference 2014 - 2015
<b>Spending</b>						
<b>Personal Services</b>	<b>\$3,723</b>	<b>\$3,911</b>	<b>\$4,005</b>	<b>\$4,100</b>	<b>\$3,954</b>	<b>(\$51)</b>
Full-Time Salaried	3,313	3,491	3,594	3,689	3,543	(\$51)
Other Salaried & Unsalared	196	199	204	204	204	\$0
Additional Gross Pay	109	111	108	108	108	\$0
Overtime	104	111	100	100	100	\$0
<b>Other Than Personal Services</b>	<b>127</b>	<b>336</b>	<b>322</b>	<b>229</b>	<b>318</b>	<b>(\$4)</b>
Supplies and Materials	11	21	16	52	16	\$0
Property and Equipment	52	61	61	58	61	\$0
Other Services and Charges	51	225	75	83	71	(\$4)
Contractual Services	13	29	171	36	171	\$0
<b>TOTAL</b>	<b>\$3,850</b>	<b>\$4,247</b>	<b>\$4,328</b>	<b>\$4,329</b>	<b>\$4,273</b>	<b>(\$55)</b>
<b>Funding</b>						
<i>City Funds</i>			\$4,328	\$4,329	\$4,273	(\$55)
<b>TOTAL</b>	<b>\$3,850</b>	<b>\$4,247</b>	<b>\$4,328</b>	<b>\$4,329</b>	<b>\$4,273</b>	<b>(\$55)</b>
<b>Positions</b>						
Full-Time Positions	<b>42</b>	<b>42</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>0</b>

\*The difference of Fiscal 2014 Adopted compared to Fiscal 2015 Preliminary Plan funding.

The Preliminary Fiscal 2015 Budget for the Office of Administrative Tax Appeals totals \$4.3 million, including \$4 million in Personal Services funding to support 41 full-time positions. Of that Personal Services total, \$2.8 million is allocated to the Tax Commission for 28 positions, and \$1.2 million for the Tax Appeals Tribunal for 13 positions. City tax-levy funding, accounts for the Agency's entire budget. The Financial Plan for OATA remains unchanged since the Fiscal 2014 Adopted Budget.

The Tax Commission generates miscellaneous revenue by charging a \$175 fee on applications for correction where the assessed value on the notice of property value is \$2 million or more. In Fiscal 2013 the Agency generated \$1.6 million.

## Appendix B: Contract Budget

Category	Number	Budgeted	Pct of OATA Total
Contractual Services General	1	\$160,000	93.65%
Telecommunications Maintenance	1	\$250	0.15%
Office Equipment Maintenance	1	\$2,000	1.17%
Data Processing Equipment	1	\$8,600	5.03%
<b>Fiscal 2014 Preliminary Budget</b>	<b>4</b>	<b>\$170,850</b>	<b>100%</b>