

# **Office of Administrative Tax Appeals**

**Local Law 12 Proposed Five-Year  
Accessibility Plan (2024-2028)**

# Table of Contents

- Background.....3
  - Statement of Commitment.....3
  - Agency Mission.....4
  - Contact Information .....5
    - Online Resources.....5
    - Accommodations Requests .....5
    - Availability.....5
  - Executive Summary .....6
- Agency Plan .....7
  - Physical Access .....7
  - Digital Access.....8
  - Programmatic Access .....8
  - Effective Communications .....8
  - Workplace Inclusion.....9
    - Accessibility Policies and Plans .....9
    - Employment Standard and Reasonable Accommodations.....10
    - Documented Individual Accommodation Plans.....10
    - Accessible Emergency Information.....11
    - Return to Work.....11
    - Performance Management, Career Development and Redeployment.11
- Methodology .....12
- Appendix A .....13
  - Office of Administrative Tax Appeals Prohibiting Discrimination Against People with Disabilities in Access to Services .....13
  - Office of Administrative Tax Appeals  
Grievance Procedure for Members of the Public Alleging Discrimination

Based on Disability .....	14
When and How to File a Grievance.....	14
Timeline Following Filing of Grievance .....	15
When and How to File an Appeal .....	15
Timeline Following Filing of Appeal.....	16
Website Accessibility Statement.....	16
Conformance Status .....	16
Feedback.....	16
Assessment Approach .....	17
Five-Year Accessibility Plan .....	17

## Background

Local Law 12 of 2023 requires every New York City agency to develop and implement a five- year accessibility plan, in consultation with the Mayor’s Office for People with Disabilities (“MOPD”). The legislation mandates that the accessibility plans outline the steps agencies are taking to “ensure that the agency’s workplace, services, programs and activities are accessible to and accommodating and inclusive of persons with disabilities”<sup>1</sup> by improving physical, digital, and programmatic access, and providing effective communications for persons with disabilities. These efforts include, but are not limited to: any alterations or structural changes to facilities or premises that are owned and operated by the agency or contracted for use by the agency or otherwise under the agency’s jurisdiction; any planned upgrades or investments in technology or tools that will improve accessibility within the agency or access to such agency’s services and programs; and additional steps to make the agency’s programs and services more accessible to and inclusive of persons with disabilities.

## Statement of Commitment

The Office of Administrative Tax Appeals (“OATA”) believes in an equitable, diverse, and inclusive environment. OATA is committed to providing persons with disabilities with access to OATA’s services; to identifying, preventing and removing barriers to accessibility; and to meeting accessibility requirements in a manner that respects the dignity and independence of persons with disabilities.

Consistent with the purpose of the legislation, OATA strives to use reasonable efforts to ensure that its policies, practices and procedures are consistent with the following principles:

- Forms, documents and other communications are provided in a manner that respects the dignity and independence of persons with disabilities to enable them to obtain, use or benefit from OATA resources and/or services;

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<sup>1</sup> Local Law 12 of 2023, available at: [intro.nyc/0682-2022](https://www.nyc.gov/intro/0682-2022)

- Persons with disabilities are given an opportunity equal to that given to others to obtain, use and benefit from OATA resources and/or services;
- When communicating with a person with a disability, the OATA will do so in a manner that considers the person's disability and preferred method of communication;
- Planned installation of assistive listening devices so that persons with disabilities may use assistive devices to support access to OATA resources and services; and
- Persons with disabilities and their service animals are accommodated in all aspects of service provision unless the animal is otherwise excluded by law.

### **Agency Mission**

OATA was established by Local Law 57 of 2007 to bring together the agencies that provide fair, independent and efficient appeals of the taxes administered by the City of New York. OATA consists of the Tax Appeals Tribunal, that hears appeals of income and excise tax determinations made by the Department of Finance, and the Tax Commission that hears protests regarding property tax assessments. Each of these administrative tax review agencies has its own website, policies and procedures for protest.

### **Contact Information**

Starr Martinez, Deputy Director of Administration, is responsible for preparing and updating OATA's Accessibility Plan.

### **Online Resources**

OATA's website contains useful information for individuals with disabilities, including:

1. Non-discrimination Policy and Notice of Rights
2. Grievance Procedures
3. Website Accessibility Statement
4. Five-Year Accessibility Plan

To access OATA's online accessibility resources, please visit. A copy of this webpage is appended to this proposed plan as Appendix A.

## ***Accommodations Requests***

Under Local Law 27 of 2016, every City agency is required to appoint a Disability Service Facilitator (“DSF”). The DSF coordinates agency efforts to comply with and carry out the agency's responsibilities under the Americans with Disabilities Act (“ADA”) and other federal, state and local laws and regulations concerning access to agency programs and services by persons with disabilities. These individuals are liaisons to New Yorkers with disabilities, connecting people with disabilities to City government. Employees and/or members of the public who need assistance accessing a particular program or service, should contact OATA’s DSF Starr Martinez at (212) 602-6023 or [Accessibility@oata.nyc.gov](mailto:Accessibility@oata.nyc.gov).

## ***Availability***

OATA’s accessibility plan is publicly posted at <https://www.nyc.gov/site/oata/about-administrative-tax-appeals/office-of-administrative-tax-appeals-accessibility.page>

Individuals may request a copy of this document in an accessible alternative format by contacting the DSF at [Accessibility@oata.nyc.gov](mailto:Accessibility@oata.nyc.gov) or (212) 669-4410.

## ***Executive Summary***

OATA is committed to equity both in its workforce and in its service to the public. To comply with the ADA and Local Law 12 of 2023, OATA has designed this proposed accessibility plan to identify priority areas to remove barriers to accessing OATA’s services and to empower its workforce to better serve New Yorkers. This proposed plan addresses access in the following areas:

(1) Physical Access; (2) Digital Access; (3) Programmatic Access; (4) Communications; and (5) Workplace Inclusion.

The purpose of this proposed plan is to outline how OATA will identify, remove, and prevent barriers for persons with disabilities and comply with the ADA and other legal requirements. This proposed plan was informed by consultations with OATA’s EEO personnel, which, through its role in answering disability-related inquiries and processing reasonable accommodations requests, has a strong understanding of accessibility issues. OATA has developed this proposed plan to address these issues, remove barriers, and prevent creation of new ones in the areas identified

above. OATA looks forward to public comment on this proposed plan and will work to achieve its goals by recognizing and addressing concerns from members of the public. While OATA designed this proposed plan to be comprehensive, a more thorough assessment will be required in some instances to identify effective long-term solutions and implementation strategies. As such, this proposed plan will continue to evolve with the goal of achieving our accessibility objectives and keeping pace with changing accessibility standards and requirements.

## Agency Plan

### Physical Access

Implementation Timeframe: 2025-2028

OATA occupies parts of two floors at the David N. Dinkins Municipal Building 1 Centre Street, New York, NY 10007. OATA will, in 2024, begin discussing with DCAS, the implementation of several physical access improvements within its office space, possibly including:

1. Accessible doors that automatically open and close.
2. Braille signage.
  - OATA plans to install braille signage where needed.

OATA will take appropriate steps to prevent service disruptions to accessible parts of its public spaces. In the event of a service disruption, we will notify the public of the service disruptions and alternatives available.



## Digital Access

Implementation Timeframe: 2025-2028

OATA will continue to strive to meet Web Content Accessibility Guidelines 2.1 Level AA for both our internal and public facing websites. OATA's Web Accessibility Statement is posted on OATA's Accessibility webpage () in compliance with Local Law 12.

## Programmatic Access

Implementation timeframe: 2024-2028

Accessibility and inclusion of people with disabilities is a core value for OATA. Training is provided in a way that best suits the duties and needs of employees.

OATA is also committed to providing training on the requirements of accessibility as they apply to people with disabilities. Accessibility training for all employees will be launched in 2025.

OATA will take the following steps to ensure employees are provided with the training needed to meet current standards and legislation:

1. Provide educational or training resources in an accessible format that considers the accessibility needs of a person with a disability.
2. Ensure new employees and volunteers complete Disability Etiquette and Awareness training within 30 days of employment or placement.
3. Keep and maintain a database of the training participant's names and dates of completion.

## Effective Communications

Implementation timeframe: 2025-2028

OATA does have visitors to our offices. OATA is committed to providing accessible service to people with disabilities and making our information and communications accessible to

people with disabilities. OATA is similarly committed to ensuring its digital content is accessible to and usable by people with disabilities.

To achieve greater digital accessibility and remove barriers to persons with disabilities, OATA will:

1. Upon request, provide or arrange for the provision of accessible formats and communication supports to persons with disabilities in a timely manner, taking into account the person's accessibility needs.
2. Provide, upon request, accessible formats and communication supports for receiving and responding to feedback from persons with disabilities.
3. Offer staff opportunities to attend professional training sessions offered by the Department of Citywide Administrative Services (DCAS).

## **Workplace Inclusion**

Implementation Timeframe: 2024-2028

### ***Accessibility Policies and Plans***

OATA has developed and will implement and maintain a five-year accessibility plan that outlines the strategies and actions to identify, prevent and remove barriers for people with disabilities. Specifically:

1. OATA will incorporate the Citywide EEO Policy into the OATA Code of Conduct. OATA's policy requires all employees to read, review and sign the Code of Conduct and Employee Handbook, upon hire, and as part of an annual review process for all employees.
2. OATA will review, assess, and amend, where necessary, its internal policies and procedures to incorporate accessibility equity into OATA's core operations with respect to OATA employees and members of the public with whom OATA interacts.
3. OATA reviews internal policies on a regular basis and will integrate updates and/or amendments regarding accessibility to relevant laws, rules and regulations into the Code of Conduct. In conjunction with the commencement of its 5-year accessibility plan, OATA will conduct periodic accessibility reviews of agency policies to ensure they address any accessibility issues.

### ***Employment Standard and Reasonable Accommodations***

OATA is committed to ensure our recruitment, assessment and on-boarding processes are fair and accessible to all applicants and potential employees. OATA will also continue to provide reasonable accommodations to employees and applicants with disabilities.

OATA has taken the following steps to ensure compliance with this standard:

1. Specifying that accommodations are available for employees and applicants with disabilities.
2. When making offers of employment, successful candidates are notified that accommodations are available upon request to OATA's EEO Officer.
3. The EEO Officer arranges interviews, if applicable, for requested accommodation(s) in a timely manner, in a format/forum that is preferable to the employee requesting/requiring the accommodation.
4. The EEO Officer informs employees of policies used to support employees with disabilities and notifies employees when there is a change in policy, as soon as practicable.

### ***Documented Individual Accommodation Plans***

Consistent with the Citywide EEO Policy and relevant laws and rules, the EEO Officer shall produce and provide documented individual accommodations based on the following practices:

1. Cooperative dialogue with the employee or applicant requesting/requiring the accommodation;
2. External medical evaluations to determine appropriate and effective accommodations that address the specific disability or condition;
3. High level of privacy;
4. Regular review and updates, where applicable;
5. Reasons for denial, if applicable;
6. The means of providing the accommodation in a format that considers the needs of the employee;
7. If required, include individualized workplace emergency response information.

### ***Accessible Emergency Information***

OATA will create a process for documenting challenges with accessibility in addition to recording and providing accommodation for individualized accessible emergency response information. OATA will create individual emergency response plans for employees with disabilities as needed, in coordination with DCAS, in order to ensure such employees can be safely evacuated from OATA premises in the event of emergency. If an employee who receives individualized workplace emergency response information requires assistance, with the employee's consent, the workplace emergency response information will be given to the designated employee(s) responsible for coordinating search and evacuation of OATA employees. An individual emergency response plan shall include the employee's:

1. Location
2. Type of disability, if applicable
3. Special equipment required for safe transport and evacuation

OATA will continue to review the individualized workplace emergency response plans to ensure the plans are updated and accurate.

### ***Return to Work***

OATA is committed to developing individual accommodation plans and return-to-work policies for employees that have been absent due to a disability. OATA will develop and maintain a return to work process for our employees who have been absent from work due to a disability and require disability-related accommodations in order to return to work. The process includes the steps EEO takes to facilitate the return to work process which utilizes the documented individual accommodation plans.

### ***Performance Management, Career Development and Redeployment***

OATA is committed to ensuring that the accessibility needs of employees with disabilities are taken into account with regard to performance management, career development and redeployment processes.

OATA will review and update Human Resources policies and procedures taking the following elements into consideration:

1. Accessibility needs of employees with disabilities, as well as individual accommodation plans, shall be taken into account when using performance management processes.
2. Accessibility needs of employees with disabilities, as well as individual accommodation plans, shall be taken into account when providing career development and advancement opportunities.
3. Accessibility needs of employees with disabilities, as well as individual accommodation plans, shall be taken into account when redeploying employees with disabilities.

## Methodology

Beyond meeting ADA compliance requirements, OATA is committed to identifying priorities to increase accessibility and inclusion. OATA has identified the following goals to remove and prevent accessibility barriers over the coming years:

1. Review existing accessibility policies and procedures and update, where necessary.
2. Increase employment and other opportunities for under-represented populations.
3. Commit to filing an accessibility report based on stated deadlines in § 23-1004.

OATA consulted with its EEO staff to identify the access issues described in this proposed plan. The EEO Officer, through the reasonable accommodations process, interacts with individuals with disabilities and has both a historical and a present understanding of disability-related inquiries and needs. This information was critical to informing OATA of the issues that should be addressed as part of this proposed plan and will further serve as a guide for future amendments and additions to the plan. OATA looks forward to public comment concerning this proposed plan and will work to achieve its goals by recognizing and addressing concerns from members of the public.

## Appendix A

### **OTA Proposed Five-Year Accessibility Plan OTA Accessibility Webpage**

#### **Office of Administrative Tax Appeals Policies Prohibiting Discrimination Against People with Disabilities in Access to Services**

It is the policy of the Office of Administrative Tax Appeals (“OTA”) to comply with all applicable laws including, but not limited to the Americans with Disabilities Act (“ADA”), Rehabilitation Act, the New York State Human Rights Law, and the New York City Human Rights Law. OTA does not discriminate on the basis of disability in the operation of its programs, services and activities and strives to be welcoming to and inclusive of people with disabilities.

Employment related complaints for employees and applicants for employment seeking a reasonable accommodation are covered under the City’s EEO Policy which can be found at [nyc.gov/assets/dcas/downloads/pdf/agencies/nyc\\_eeo\\_policy.pdf](http://nyc.gov/assets/dcas/downloads/pdf/agencies/nyc_eeo_policy.pdf).

Any member of the public who requires an auxiliary aid or service for effective communication, or a reasonable modification of policies or procedures in order to participate in our programs, services or activities (involving matters other than employment) is invited to direct their needs and preferences to OTA’s Disability Service Facilitator by email, phone or mail:

Starr Martinez  
New York City Office of Administrative Tax  
Appeals  
David N. Dinkins Manhattan Municipal  
Building  
1 Centre Street, 24<sup>th</sup> Floor  
New York, NY 10007  
(212) 669-4410  
[Accessibility@oata.nyc.gov](mailto:Accessibility@oata.nyc.gov)

Requests should be made as soon as possible but no later than three (3)

business days before the scheduled program, service or activity. Questions, concerns or requests for additional information may be directed to OATA's Disability Service Facilitator.

If you believe that you have been denied an auxiliary aid or service or a reasonable modification of policies or procedures that you need in order to participate in programs, services or activities provided by OATA please see OATA's grievance procedure below.

## **Office of Administrative Tax Appeals' Grievance Procedure for Members of the Public Alleging Discrimination Based on Disability**

Any member of the public alleging discrimination on the basis of disability in the provision of services by OATA may file a grievance with OATA, which should contain:

- the name, address, telephone number and/or email of the grievant and
- information about the alleged discrimination, such as the location, date, and description of the incident or alleged violation of the ADA, Rehabilitation Act, New York State Human Rights Law, or New York City Human Rights Law.

"Grievance" is the term for the allegation filed with OATA by a member of the public.

"Grievant" is the term for the person alleging discrimination in the grievance.

**Notice:** The following grievance and grievance appeal procedures are for reporting of disability-based discrimination in the provision of services by OATA only. ***When and How to File a Grievance***

The grievance should be submitted as soon as possible, but no later than sixty (60) calendar days after the date of the alleged violation to:

Starr Martinez  
Office of Administrative Tax Appeals  
David N. Dinkins Manhattan Municipal  
Building  
1 Centre Street, 24<sup>th</sup> Floor  
New York, NY 10007  
(212) 669-4410  
[Accessibility@oata.nyc.gov](mailto:Accessibility@oata.nyc.gov) (Please include "Grievance" in subject line.)



The grievance may be filed in one of two ways:

1. By submitting the grievance in writing by mail or email using the above address; or
2. Upon request, by an alternative means, such as an in-person interview or an audio recording, describing the incident or alleged violation of the ADA, Rehabilitation Act, New York State Human Rights Law, or New York City Human Rights Law. A request for an alternative means of filing may be granted as an accommodation for a grievant with a disability.

### ***Timeline Following Filing of Grievance***

Within fifteen (15) calendar days after receipt of the grievance, the Disability Service Facilitator or designee will contact the grievant to discuss the grievance and possible resolutions.

Within fifteen (15) calendar days of this contact with the grievant, the Disability Service Facilitator or designee will provide a response in writing. Grievants may request the response in an additional format accessible to them, such as large print, Braille, or audio recording. This response will address the grievance, describe OATA's position, and offer options for substantive resolution of the grievance, where applicable.

### ***When and How to File an Appeal***

The grievant may appeal OATA's decision within thirty (30) calendar days of receipt of OATA's response.

The appeal should be mailed to:

Neil Schaier  
Director of OATA  
David N. Dinkins Manhattan Municipal Building  
1 Centre Street, 24 Floor  
New York, NY 10007

The appeal may be filed in one of two ways:

1. By submitting the appeal in writing and by mail using the above address;  
or

2. Upon request, by an alternative means, such as an in-person interview or an audio recording, describing the incident or alleged violation of the ADA, Rehabilitation Act, New York State Human Rights Law, or New York City Human Rights Law. A request for an alternative means of filing may be granted as an accommodation for a grievant with a disability.

### ***Timeline Following Filing of Appeal***

OATA's response to the appeal will be provided to the grievant in writing within sixty (60) days following receipt of the appeal. Grievants may request the response in an additional format accessible to them, such as large print, Braille, or audio recording. This response will address the appeal, describe OATA's decision, and offer options for substantive resolution of the appeal, where applicable.

All written grievances, appeals, and responses in connection with a grievance made to OATA will be retained for at least three (3) years.

**Note:** Upon request to the Disability Service Facilitator, this page can be made available in an alternative format.

### **Website Accessibility Statement**

OATA is committed to ensuring its digital content is accessible to and usable by people with disabilities. We are continually improving the user experience for everyone and applying the relevant accessibility standards.

#### ***Conformance Status***

The Web Content Accessibility Guidelines (WCAG) defines requirements for designers and developers to improve accessibility for people with disabilities. It defines three levels of conformance: Level A, Level AA, and Level AAA. Our digital content is partially conformant with WCAG 2.1 Level AA. Partially conformant means that some parts of the content do not fully conform to this accessibility standard.

#### ***Feedback***

We welcome your feedback on the accessibility of our digital content. Please let us know if you encounter accessibility issues by using the [Website Accessibility Feedback Form](#).

If you need assistance accessing a particular program or service, please reach out to OATA's Disability Services Facilitator at (212) 669-4410 or [Accessibility@oata.nyc.gov](mailto:Accessibility@oata.nyc.gov).

### ***Assessment Approach***

OATA assesses the accessibility of its digital content through self-evaluation.

### **Five-Year Accessibility Plan**

OATA is developing a Five-Year Accessibility Plan in accordance with [Local Law 12 of 2023](#). OATA's Proposed Plan can be viewed at

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