REPORT# 557

TAX SECTION

New York State Bar Association

Letter on Physical Location of the Tax Tribunal Offices

January 16, 1987

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TAX SECTION

New York State Bar Association

January 16, 1987

The Honorable Evan Davis
Counsel to the Governor
State Capitol Building
Albany, NY 12248

Re: Tax Tribunal Offices

Dear Counselor Davis:

I am writing as Chairman of the Tax Section of the New York State Bar Association. As you know, the Bar Association has sought an independent tax tribunal for New York State for the past 15 years, and we were pleased when Governor Cuomo signed the new Tax Tribunal Legislation in July, 1986.

The Tax Tribunal will assume the adjudicatory functions currently handled by the Tax Commission. Under the current structure, Commissioner Chu heads both the Department of Taxation and Finance and the Tax Commission, and the Tax Commission adjudicates disputes between the Tax Department and taxpayers. The Tax Tribunal, by contrast, will be an independent body under the direction of a newly-appointed President. It is hoped that this fundamental change and other aspects of the Tax Tribunal legislation (including various provisions designed to ensure budget, personnel and other autonomy) will result in a truly independent body.

One undesirable aspect of the current structure involves the sharing of office space and other facilities by the Tax Department and the Tax Commission in both Albany and New York City. An independent adjudicatory body should not share offices with one of the parties to proceedings before it. The new Tribunal's independence will be more clearly perceived if it is physically separated from the Tax Department. We recognize that this may result in some additional costs, but believe that those costs are worthwhile in terms of establishing the new Tribunal's independence.

The first step toward physical separation could occur when the Tax Department is relocated from Manhattan to Brooklyn. The New York City offices of the Commission could remain in the World Trade Center and, when the Commission is replaced by the new Tribunal later this year, the Tribunal would remain in the World Trade Center offices. The World Trade Center location is convenient for most practitioners, including out-of-town practitioners who are able to take a bus from the Newark Airport. Since most of the state's tax practitioners are in Manhattan, it makes sense to have the Tribunal offices in the World Trade Center rather than in Brooklyn.

Please consider retaining for the Tribunal the World Trade Center location. In addition, please consider physically separating the Tribunal and Departmental offices in Albany.

Sincerely,

Richard G. Cohen
Chairman

RGC:jl

REPORT # 557

TAX SECTION

New York State Bar Association

January 16, 1987

Mr. John C. Egan
Commissioner of General Services
Empire State Plaza
Albany, New York 12242

Re: Tax Tribunal Offices

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Richard G. Cohen
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