



OTA Legal Notice 2020-2

Date Issued: August 2020

PURPOSE

To provide publicly accessible and transparent tax appeal hearings that comply with the California Governor's Executive Order regarding social distancing measures.

BACKGROUND

The Office of Tax Appeals (OTA) is required to conduct oral hearings that are open to the public. (Cal. Code Regs., tit. 18, § 30430(a).) When conducted in-person, these oral hearings consist of public gatherings of at least 20 or more people, inside of a hearing room. OTA makes the oral hearings accessible to the public via live-stream video on OTA's YouTube channel, and/or by posting the video recording to OTA's website.

In Executive Order N-25-20, Governor Newsom ordered all Californians to heed the orders and guidance of state and local public health officials, including the imposition of social distancing measures. Those social distancing measures include wearing masks in public, limiting the size of public gatherings to 10 people, and maintaining a minimum distance of 6 feet from other people.

In order to comply with the order, until it is removed or modified, OTA will not conduct in-person oral hearings. Instead, OTA will conduct remote, electronic hearings in the manner set forth below.

PROCEDURE

Taxpayers desiring a hearing during this time will have the following options:¹

- 1) Online oral hearing held using videoconferencing technology,
- 2) Online oral hearing using teleconferencing technology, or
- 3) Determination based on the written record without an oral hearing.

OTA will advise taxpayers of these options in writing, and taxpayers may select the option that best fits their needs. Prior to the hearing date, OTA will provide all parties with detailed instructions regarding the use of the taxpayer's chosen form of hearing. OTA will continue to live-stream and/or post on its website these remote, electronic hearings so that the hearings remain publicly accessible and transparent.

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¹ In the event that none of these options meet the needs of the taxpayer, case postponement can be requested. However, the Office of Tax Appeals is currently unable to provide in-person future oral hearing dates.