

Office of Tax Appeals Privacy Policy Statement

The California Office of Tax Appeals, which runs ota.ca.gov, is committed to promoting and protecting the privacy rights of individuals, as enumerated in Article 1 of the California Constitution, the Information Practices Act of 1977, and other state and federal laws. It is the policy of the Office of Tax Appeals to limit the collection and safeguard the privacy of personal information collected or maintained by the Office. The Office of Tax Appeals' information management practices conform to the requirements of the Information Practices Act (Civil Code Section 1798 et seq.), the Public Records Act (Government Code Section 7920.000 et seq.), Government Code Sections 11015.5 and 11019.9, and other applicable laws pertaining to information privacy. This Privacy Policy only applies to the ota.ca.gov web site run by the Office of Tax Appeals. **"Personal information"** is information about a natural person that identifies or describes an individual, including, but not limited to, the individual's name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history, readily identifiable to that specific individual. A domain name or Internet Protocol address is not considered personal information; however, it is considered "electronically collected personal information."

According to Government Code § 11015.5, **"electronically collected personal information"** means any information that is maintained by an agency that identifies or describes an individual user, including, but not limited to, the user's name, social security number, physical description, home address, home telephone number, education, financial matters, medical or employment history, password, electronic mail address, and information that reveals any network location or identity, but excludes any information manually submitted to a State agency by a user, whether electronically or in written form, and information on or relating to individuals who are users, serving in a business capacity, including, but not limited to, business owners, officers, or principals of that business.

"Electronically collected personal information" that we automatically collect includes your domain name or Internet Protocol address, and statistical information about which web pages you visit. If you voluntarily participate in an activity that asks for specific information (i.e., completing a request for assistance, personalizing the content of the web site, sending an e-mail, or participating in a survey) more detailed data will be collected. If you choose not to participate in these activities, your choice will in no way affect your ability to use any other feature of the web site.

If any type of personal information is requested on the web site or volunteered by the users, it is governed by state law, including California Civil Code section 1798 et seq., Government Code 11015.5, the California Public Records Act, and the Federal Privacy Act. This information may become a public record once it is provided and except for electronically collected information, it may be subject to public inspection and copying if not otherwise protected by federal or state law.

The Office of Tax Appeals adheres to the following principles in connection with the collection and management of personal information:

- 1. The Office of Tax Appeals collects personal information on individuals only as allowed by law.** The Office of Tax Appeals will collect personal information relevant to specific purposes which are enumerated at or prior to the time of collection, in a privacy notice included on or with the form used to collect personal information. For example, the Office may need to know an individual's e-mail address or telephone number in order to answer the individual's questions or in order to provide requested assistance.
- 2. The Office of Tax Appeals does not collect home, business or e-mail addresses, or account information from persons who simply browse the CA.gov web site.** Personal information about individuals is collected through this web site only if an individual provides such information to the Office voluntarily through e-mail, registration forms, or surveys, for example. This information will be used to facilitate in responding to the person or improve the content or navigation of the web site or provide survey information to users. The information collected in this manner is not subject to requests made pursuant to the Public Records Act, and site visitors may request to have their information discarded without reuse or distribution.
- 3. The Office of Tax Appeals uses Google Analytics to better understand how visitors interact with our website and to help improve site performance and user experience.** Google Analytics uses first-party cookies, which are stored locally on your device, to collect website usage statistics. The primary Google Analytics cookie remains active for up to two years from your most recent visit, while session-related cookies generally expire within 23 hours or after 30 minutes of inactivity. To protect your privacy, our Google Analytics implementation anonymizes IP addresses before they are processed, meaning no information that directly identifies you or your device is stored by Google through our use of Google analytics. You may delete or manage cookies through your web browser settings, configure your browser to reject cookies, or install Google's Google Analytics Opt-out Browser Add-on to prevent Google Analytics tracking cross websites. [You can find out more about](#)

[Google Analytics anonymized IP addresses by clicking here \(opens in another window.\)](#)

4. **The Office of Tax Appeals use of your e-mail.** You may choose to provide us with personal information, as in an e-mail with a comment or question. We use the information to improve our service to you or to respond to your request. Sometimes we forward your e-mail to other State employees who may be better able to help you, and this staff may be employed by a different agency within the State. Except for authorized law enforcement investigations or, as required by law, we do not share our e-mail with any other organizations. We use your e-mail to respond appropriately. This may be to respond to you, to address issues you identify, to further improve our web site, or to forward the e-mail to another agency for appropriate action. Submission of an email to the Office, the Office staff and/or communication through the web site does not create any attorney-client or other privileged or confidential relationship. Accordingly, do not disclose any information to the Office that you wish to remain private or confidential.
5. **The Office of Tax Appeals provides people who provide personal information with an opportunity to review that information.** Individuals who provide personal information have the right to access information about themselves and contest its accuracy or completeness. The office of Tax Appeals provides people who provide personal information with an opportunity to review that information. To make such request use the contact information provided below.
6. **The Office of Tax Appeals uses personal information only as specified and consistent with those purposes; unless the Office obtains the consent of the subject of the information, or as required or allowed by law.** Personal information will not be disclosed, made available, or otherwise used for purposes other than those specified in this policy, except with the consent of the subject of the data, or as authorized by law and regulation. The Public Records Act exists to ensure that California government is open and that the public has a right to have access to appropriate records and information possessed by many state and local government agencies. At the same time, there are exceptions that recognize the public's right to access records. These exceptions serve various needs, including maintaining the privacy of individuals. In the event of a conflict between this policy and the Public Records Act, the Information Practice Act or other laws governing the disclosure of records, the applicable law will control.
7. **How the Office of Tax Appeals collects and uses your information.** We do collect personal information directly from individuals who volunteer to use some of our services. Collection of this information is required to deliver the specific services, but use of these services is voluntary.

8. **How the Office of Tax Appeals protects your information.** The Office, as developer and manager of this web site, has taken several steps to safeguard the integrity of its telecommunications and computing infrastructure, including but not limited to authentication, monitoring, and auditing. Security measures have been integrated into the design, implementation, and day-to-day practices of the entire State operating environment as part of its continuing commitment to risk management to protect personal information against loss, unauthorized access, use, modification or disclosure. This information should not be construed in any way as giving business, legal, or other advice, or warranting as fail proof, the security of information provided via the Office's supported web site. The technical standards governing security are enforced by the Office of Tax Appeals.

If you do nothing during your visit to the web site but browse or download information, we automatically collect and store the following information about your visit:

1. A partial Internet Protocol address and domain name is collected, but not the e-mail address. The partial Internet Protocol address is used to direct Internet traffic to you without identifying you individually and generate statistics used in the management of this web site;
2. The type of browser and operating system you used;
3. The city and zip code you used it from;
4. The date and time you visited this web site;
5. The web pages or services you accessed at this web site;
6. The web site you visited prior to coming to this web site;
7. The web site you visit as you leave this web site, and;
8. If you downloaded a form, the form that was downloaded.

The information we automatically collect or store is used to improve the content of our web services and to help us understand how people are using our services. This information does not identify you personally and is used for gathering web site statistics. The information we automatically collect and store in our logs about your visit helps us to analyze our web site to continually improve the value of the materials available. Our web site logs do not identify a visitor by personal information, and we make no attempt to link other web sites with the individuals that browse our web site. Individuals have the right to have any electronically collected personal information deleted by the Office, without reuse or distribution. Individuals have the right to have any electronically collected personal information corrected or deleted by the Office, without reuse or disruption. Individuals may request to have their electronically collected personal information deleted via the contact form reachable from the "Contact Us" link at the top of each page or using the contact information provided at the end of this policy.

Electronically collected personal information is exempt from requests made under the Public Records Act.

Government Code § 11015.5 prohibits all state agencies from distributing or selling any electronically collected personal information, as defined above, about users to any third party without the permission of the user. The Office does not distribute or sell any “electronically collected personal information” as defined in Government Code 11015.5, to any third party without the user’s written consent, as required. Any distribution of “electronically collected personal information” will be solely for the purposes for which it was provided to us.

The Office may provide or distribute certain lists and statistical reports of regulatory information as provided by law, but no personal information is sold or distributed without the user’s written consent, and all relevant legal protections still apply to the web site

The Office will provide additional explanations of this privacy policy, if requested. To request access to your records, report any inaccuracies, provide comments, request deletions, file complaints related to privacy or personal information access requests, or have questions about this Privacy Policy, please contact OTA’s Privacy Officer at (916) 206-3720, via email at OTA_Privacy@ota.ca.gov or by mail.

The Office of Tax Appeals,

Attention: OTA Privacy Officer

P.O. BOX 989880

West Sacramento CA 95798-9880

California Office of Tax Appeals

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