

SUPREME COURT OF THE STATE OF NEW YORK, APPELLATE DIVISION,
THIRD DEPARTMENT

Matter of Highgate Hotels, L.P. (Commissioner of Labor)

2026 NY Slip Op 01831 (N.Y. Ct. App. 2026) · No. CV-24-1933 · Decided March 26, 2026

SUMMARY

The Appellate Division, Third Department, affirmed a decision of the Unemployment Insurance Appeal Board holding that Highgate Hotels, L.P.'s request for a hearing to challenge an unemployment insurance contribution determination was untimely. The court held that notice sent to Highgate's designated representative satisfied the statutory notice requirement and declined to apply equitable estoppel.

CASE DETAILS

COURT	Supreme Court of the State of New York, Appellate Division, Third Department
WRITING FOR THE COURT	Mackey, J.; Garry, P.J.; Aarons, J.; Ceresia, J.; Fisher, J.
JURISDICTION	New York Appellate Division, Third Department
DECIDED	March 26, 2026
DOCKET	CV-24-1933
DISPOSITION	affirmed
PROCEDURAL POSTURE	Highgate Hotels appealed from a decision of the Unemployment Insurance Appeal Board holding that its request for a hearing to challenge an unemployment-insurance contribution determination was untimely.
STANDARD OF REVIEW	The court reviewed the Unemployment Insurance Appeal Board's determination and affirmed it where substantial evidence supported the finding that the hearing request was untimely.
PRECEDENTIAL VALUE	Published
PARTIES	Highgate Hotels, L.P. v. Commissioner of Labor

TOPICS

- unemployment benefits
- administrative law
- judicial review of agency action
- appellate procedure
- standard of review

PRACTICE AREAS

administrative law

employment law

unemployment benefits

appellate procedure

QUESTIONS PRESENTED

1. Whether Highgate's September 2023 request for a hearing was timely under Labor Law § 620(2) when the Department mailed the determination to Highgate's designated representative in November 2022.
2. Whether the Department should be equitably estopped from asserting the untimeliness of Highgate's hearing request.

HOLDINGS

1. Highgate's September 2023 request for a hearing was untimely because Labor Law § 620(2) requires an employer to request a hearing within 30 days after mailing or personal delivery of the determination, and Highgate offered no evidence that Equifax did not receive the November 2022 notice.
2. This case did not present the rare circumstances warranting equitable estoppel against the Department's assertion that Highgate's hearing request was untimely.

KEY QUOTATIONS

"[a]ny employer who claims to be aggrieved by the . . . determination of the amount of the employer's contributions . . . may apply to the commissioner for a hearing within [30] days after mailing or personal delivery of notice of such determination." (*1)

"[T]he statutory time period in which to request a hearing is to be strictly construed, and the statute contains no provision permitting an extension of time in which an employer can request a hearing" (*1)

FACTUAL BACKGROUND

Highgate Hotels designated TALX UCM Services, Inc./Equifax as its representative for all unemployment-insurance matters and directed the Department of Labor to send correspondence to Equifax. The Department sent Equifax a November 22, 2022 notice assessing \$639,237.96 in additional contributions for 2020 through 2022 and advising that a hearing had to be requested in writing within 30 days. Highgate did not act until September 2023, after learning directly from the Department that contributions were overdue and that a levy had been enforced against one of its bank accounts.

PROCEDURAL HISTORY

The Department of Labor issued a November 22, 2022 notice of initial determination to Highgate's designated representative, Equifax, assessing \$639,237.96 in additional unemployment-insurance contributions. Highgate did not request a hearing within 30 days and later requested one in September 2023 after receiving direct notices concerning the arrearages and levy. An Administrative Law Judge rejected Highgate's objections as untimely, and the Unemployment Insurance Appeal Board affirmed. The Appellate Division affirmed the Board's decision.

DISPOSITION

affirmed

CASES CITED

- Matter of Sanon [Amazon Logistics, Inc.-Commissioner of Labor], 213 AD3d 1040, 1041-1042 (3d Dept 2023)
- Matter of Rago [Resource One, Inc.-Commissioner of Labor], 22 AD3d 1002, 1002 (3d Dept 2005)
- Matter of White [Lurie-Commissioner of Labor], 49 AD3d 932, 933 (3d Dept 2008)
- Matter of McKenzie [Strategic Delivery Solutions LLC-Commissioner of Labor], 142 AD3d 1271, 1272 (3d Dept 2016)
- Matter of Hickman [Maximum Litigation Support Servs., LLC-Commissioner of Labor], 111 AD3d 1000, 1000 (3d Dept 2013)
- Matter of B & V Contr. Enters., Inc. [Commissioner of Labor], 148 AD3d 1479, 1481-1482 (3d Dept 2017)
- Kirschner v KPMG LLP, 15 NY3d 446, 465-467 (2010)
- Center v Hampton Affiliates, 66 NY2d 782, 784-785 (1985)

OPINION

PER CURIAM.

Matter of Highgate Hotels, L.P. (Commissioner of Labor) (2026 NY Slip Op 01831) Matter of Highgate Hotels, L.P. (Commissioner of Labor) 2026 NY Slip Op 01831 Decided on March 26, 2026 Appellate Division, Third Department Published by New York State Law Reporting Bureau pursuant to Judiciary Law § 431. This opinion is uncorrected and subject to revision before publication in the Official Reports.

Decided and Entered:March 26, 2026 CV-24-1933 [*1]In the Matter of the Claim of Highgate Hotels, L.P., Appellant. Commissioner of Labor, Respondent. Calendar Date:February 11, 2026 Before:Garry, P.J., Aarons, Ceresia, Fisher and Mackey, JJ. Meltzer, Lippe, Goldstein & Breitstone, LLP, Mineola (Daniel F. Carrascal of counsel), for appellant. Letitia James, Attorney General, New York City (Dawa Jung-Acosta of counsel), for respondent.

Mackey, J. Appeal from a decision of the Unemployment Insurance Appeal Board, filed October 29, 2024, which ruled that the employer's request for a hearing was untimely. Highgate Hotels, L.P., a hotel management company, filed a power of attorney form with the Department of Labor in 2021 that designated TALX UCM Services, Inc./Equifax (hereinafter Equifax) as its representative for all unemployment insurance matters and instructed the Department of Labor to send all mail to Equifax.

The designation remained in effect on November 22, 2022, when the Department issued a notice of initial determination, sent to Equifax, which adjusted Highgate's unemployment insurance

contribution and found that it owed \$639,237.96 in additional contributions for the years 2020, 2021 and 2022 (see Labor Law § 581).

The notice advised that the determination would become final unless a hearing was requested in writing within 30 days. Highgate did nothing, resulting in the Department alerting it directly in March 2023 that its unemployment contributions were overdue and then notifying it in July 2023 that a judgment for the arrearages had been enforced via a levy upon funds in one of its bank accounts.

Highgate finally requested a hearing to challenge the determination in September 2023. Following a hearing, an Administrative Law Judge overruled Highgate's objections to the determination upon the ground that its hearing request was untimely.

The Unemployment Insurance Appeal Board affirmed, prompting this appeal. We affirm. Pursuant to Labor Law § 620 (2), "[a]ny employer who claims to be aggrieved by the... determination of the amount of the employer's contributions... may apply to the commissioner for a hearing within [30] days after mailing or personal delivery of notice of such determination."

Highgate offered nothing to suggest that Equifax did not receive the notice of determination sent to it in November 2022 and, as such, Highgate's September 2023 request for a hearing was untimely (see 12 NYCRR 461.2; Matter of Sanon [Amazon Logistics, Inc.-Commissioner of Labor], 213 AD3d 1040, 1042 [3d Dept 2023]). "[T]he statutory time period in which to request a hearing is to be strictly construed, and the statute contains no provision permitting an extension of time in which an employer can request a hearing" (Matter of Rago [Resource One, Inc.-Commissioner of Labor], 22 AD3d 1002, 1002 [3d Dept 2005]; accord Matter of White [Lurie-Commissioner of Labor], 49 AD3d 932, 933 [3d Dept 2008]; see Matter of Sanon [Amazon Logistics, Inc.-Commissioner of Labor], 213 AD3d at 1041-1042; Matter of McKenzie [Strategic Delivery Solutions LLC-Commissioner of Labor], 142 AD3d 1271, 1272 [3d Dept 2016]; Matter of Hickman [Maximum Litigation Support Servs., LLC-Commissioner of Labor], 111 AD3d 1000, 1000 [3d Dept 2013]).

[FN1] To the extent that the issue is properly before us, we are unpersuaded that this case presents the rare situation where the Department could be equitably estopped from objecting [*2]to the timeliness of Highgate's request for a hearing (see e.g. Matter of B & V Contr. Enters., Inc. [Commissioner of Labor], 148 AD3d 1479, 1481-1482 [3d Dept 2017]).

As Highgate's remaining arguments are similarly unavailing as they relate to the timeliness issue, we will not disturb the Board's decision. Garry, P.J., Aarons, Ceresia and Fisher, JJ., concur. ORDERED that the decision is affirmed, without costs. Footnotes Footnote 1: With regard to the proffered excuse, the Board correctly observed that Equifax's knowledge of the November 2022 determination would generally be imputed to its principal, Highgate, even if Equifax negligently

failed to pass that knowledge along (see e.g. *Kirschner v KPMG LLP*, 15 NY3d 446, 465-467 [2010]; *Center v Hampton Affiliates*, 66 NY2d 782, 784-785 [1985]).

Although Highgate presented evidence that it was dissatisfied with Equifax's performance and ended their relationship not long after the November 2022 determination was issued, it gave no reason to believe that Equifax was "engaged in a scheme to defraud [Highgate], either for [its] own benefit or that of a third person," so as to fall within the exception to that general rule (*Center v Hampton Affiliates*, 66 NY2d at 784).

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