

**Rev and Tax - Tax Appeals, State Bd. of  
Tax Appeals**

**Description:**

Taxpayers may, within the prescribed period and by following prescribed procedures, appeal to the Board of Tax Appeals from the final determination of county boards of equalization or any State Tax liability. The Board conducts hearings and issues written decisions.

**Major Functions and Targeted Performance Standard(s) for Each Function:**

1. Conduct fair hearings.
  - A. 100% of the hearings have been conducted by the end of the fiscal year. (There are 10 appeals held in abeyance by agreement of both parties.)

Actual Results			
1996	1997	1998	1999
99.99%	99.99%	97%	100%
Projected Results			
2000	2001	2002	2003
100%	100%	100%	100%

2. Issue Board decisions in a timely manner.
  - A. 100% of the Board's cases are completed by the end of the fiscal year. (Except 10 appeals held in abeyance by agreement of both parties.)

Actual Results			
1996	1997	1998	1999
81.70%	66%	40%	100%
Projected Results			
2000	2001	2002	2003
100%	100%	100%	100%

3. Issue fair, thorough, and reasoned decisions and conclusions based on accepted appraisal methodology and standards, and on statutory, regulatory, and case law.
  - A. 90% of the decisions and conclusions were thorough and reasoned.

Actual Results			
1996	1997	1998	1999
not measured	55%	50%	90%
Projected Results			
2000	2001	2002	2003
100%	100%	100%	100%

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### **Program Results and Effect:**

This program provides taxpayers with the opportunity to appeal their ad valorem assessed valuation from a decision of the County Board of Equalization or a decision from the Idaho State Tax Commission concerning state taxes, to an independent Board. This program provides a forum for taxpayers to present testimony and evidence before a quasi judicial board rather than through a district court trial which necessitates legal representation and expense.

Open hearings are held in the county seat where the property under appeal is located, or as near as possible to the taxpayers residence or place of business in State Tax Commission appeals. One Board member in each area of the State sits as the presiding officer in that area.

Board members are appointed by the Governor to three year terms and may be re-appointed. Consistent and legal decisions require Board continuity.

The Board hears appeals and issues decisions concerning assessed values, exemptions and state taxes such as income, sales, inheritance and motor fuels. Board decisions are based on statutes, regulations and case law and have a strong effect on the amount of taxes paid. Board decisions are appealable to district court and are recapitulated through nationwide legal reporting services.

For more information contact Susan Renfro at 334-3354.