

Agency Summary And Certification

SEP 01 2016

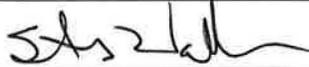
351 -- Tax Appeals, State Board of

Original Submission or Rev No. ___

FY2018 Request

Page 1 of 21 Pages

In accordance with 67-3503, Idaho Code, I certify the attached forms properly state the receipts and expenditures of the department (agency, office, or institution) for the fiscal years indicated. The summary of expenditures by major program, fund source, and standard class is indicated below.

Signature of Department Director : 			Date: <u>8-31-16</u>		
Function/Activity	FY 2016 Total Appropriation	FY 2016 Total Expenditures	FY 2017 Original Appropriation	FY 2017 Estimated Expenditures	FY 2018 Total Request
Tax Appeals	534,400	489,000	565,300	565,300	596,200
Total	534,400	489,000	565,300	565,300	596,200
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
G 0001-00 General Revenue Fund	534,400	489,000	565,300	565,300	596,200
Total	534,400	489,000	565,300	565,300	596,200
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	458,600	404,500	488,100	488,100	511,600
Operating Expenditures	75,800	80,600	77,200	77,200	81,700
Capital Outlay	0	3,900	0	0	2,900
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
Total	534,400	489,000	565,300	565,300	596,200
FTP Total	5.00	5.00	5.00	5.00	5.00

FORM B3: DIVISION DESCRIPTIONSAgency/Department: Board of Tax Appeals/Dept. of Rev. & Tax.Request for Fiscal Year : 2018

Division: _____

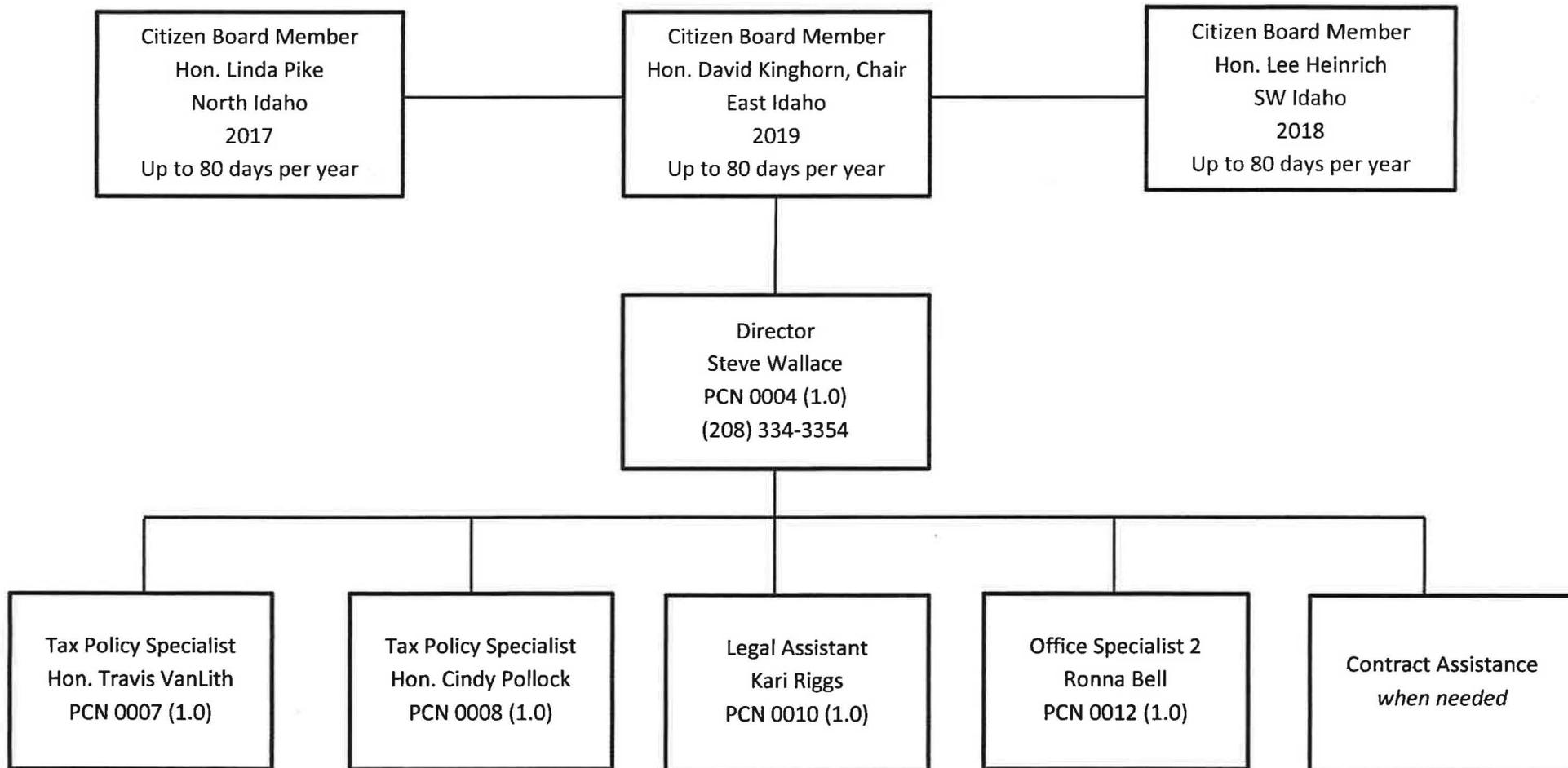
Agency Number: 351Original Request Date: August 31, 2016

Revision Request Date: _____

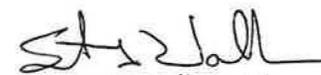
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Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers with the popular means of bringing appealed assessments before a fully independent, specialized, and judicial like tax tribunal. Each year hundreds of appeals are brought to the BTA from either 1) property tax assessment decisions made by county boards of equalization, or 2) various tax-related decisions made by the State Tax Commission. BTA cases are heard and decided in an attentive and neutral manner. The BTA provides parties with an accessible and fair hearing to present their evidence and argument. Hearings are held in convenient locations across the state. Pursuant to Idaho's Administrative Procedures Act, the 3-member citizen board insures due process safeguards are followed in all its contested case proceedings. Although the Board's administrative proceedings are technically formal, they stand in contrast to most court proceedings which can take considerably longer to complete, often necessitate legal representation, and can add other extra expenses.

Board of Tax Appeals



August 2016 (Total FTP 5.0, Vacant none)


Steve L. Wallace, Dir.

8-23-16
Date

FY 2018 Executive Budget - History

DU Category Detail

DU Category: 1.00

		<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
Agency: 351 - Tax Appeals, State Board of								
Function: 01 - Tax Appeals								
1.00 FY 2016 Total Appropriation								
SB 1164								
0001-00	General	5.00	458,600	75,800	0	0	0	534,400
	Total	5.00	458,600	75,800	0	0	0	534,400
1.21 Net Object Transfers								
PC savings transfer to OE training								
0001-00	General	0.00	(6,000)	6,000	0	0	0	0
	Total	0.00	(6,000)	6,000	0	0	0	0
1.22 Net Object Transfers								
PC savings transfer to CO, office furniture and IT switch								
0001-00	General	0.00	(3,900)	0	3,900	0	0	0
	Total	0.00	(3,900)	0	3,900	0	0	0
1.61 Reverted Appropriation Balances								
PC savings related to lighter caseload and temporarily open position								
0001-00	General	0.00	(44,200)	(1,200)	0	0	0	(45,400)
	Total	0.00	(44,200)	(1,200)	0	0	0	(45,400)

Report Totals

General Funds

Ongoing	5.00	404,500	80,600	3,900	0	0	489,000
Total	5.00	404,500	80,600	3,900	0	0	489,000

All Funds

Ongoing	5.00	404,500	80,600	3,900	0	0	489,000
Total	5.00	404,500	80,600	3,900	0	0	489,000

FY 2018 Agency Budget - Request

Detail Report

Agency: 351 - Tax Appeals, State Board of

Function: 01 - Tax Appeals

		FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total
FY 2016 Total Appropriation								
1.00 FY 2016 Total Appropriation								
SB 1164								
0001-00	General	5.00	458,600	75,800	0	0	0	534,400
Total		5.00	458,600	75,800	0	0	0	534,400
1.21 Net Object Transfers								
PC savings transfer to OE training								
0001-00	General	0.00	(6,000)	6,000	0	0	0	0
Total		0.00	(6,000)	6,000	0	0	0	0
1.22 Net Object Transfers								
PC savings transfer to CO, office furniture and IT switch								
0001-00	General	0.00	(3,900)	0	3,900	0	0	0
Total		0.00	(3,900)	0	3,900	0	0	0
1.61 Reverted Appropriation Balances								
PC savings related to lighter caseload and temporarily open position								
0001-00	General	0.00	(44,200)	(1,200)	0	0	0	(45,400)
Total		0.00	(44,200)	(1,200)	0	0	0	(45,400)
FY 2016 Actual Expenditures								
0001-00	General	5.00	404,500	80,600	3,900	0	0	489,000
Total		5.00	404,500	80,600	3,900	0	0	489,000
FY 2017 Original Appropriation								
3.00 FY 2017 Original Appropriation								
HB 588								
0001-00	General	5.00	474,600	77,200	0	0	0	551,800
OT 0001-00	General	0.00	13,500	0	0	0	0	13,500
Total		5.00	488,100	77,200	0	0	0	565,300
FY 2017 Total Appropriation								
0001-00	General	5.00	474,600	77,200	0	0	0	551,800
OT 0001-00	General	0.00	13,500	0	0	0	0	13,500
Total		5.00	488,100	77,200	0	0	0	565,300
FY 2017 Estimated Expenditures								
0001-00	General	5.00	474,600	77,200	0	0	0	551,800
OT 0001-00	General	0.00	13,500	0	0	0	0	13,500
Total		5.00	488,100	77,200	0	0	0	565,300

FY 2018 Agency Budget - Request

Detail Report

Agency: 351 - Tax Appeals, State Board of

Function: 01 - Tax Appeals

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total
Base Adjustments							
8.41 Removal of One-Time Expenditures							
Removal of OT 27th payroll funding							
OT 0001-00 General	0.00	(13,500)	0	0	0	0	(13,500)
Total	0.00	(13,500)	0	0	0	0	(13,500)
FY 2018 Base							
0001-00 General	5.00	474,600	77,200	0	0	0	551,800
OT 0001-00 General	0.00	0	0	0	0	0	0
Total	5.00	474,600	77,200	0	0	0	551,800
Program Maintenance							
10.11 Change in Health Benefit Costs							
0001-00 General	0.00	6,100	0	0	0	0	6,100
Total	0.00	6,100	0	0	0	0	6,100
10.23 Contract Inflation							
Office lease increase (\$500), IT services increase, OCIO contract (\$1800)							
0001-00 General	0.00	0	2,300	0	0	0	2,300
Total	0.00	0	2,300	0	0	0	2,300
10.31 Repair, Replacement Items/Alterations							
Request is for the replacement of digital hearing recorders and associated memory cards. The critical equipment being replaced was purchased in 2011.							
OT 0001-00 General	0.00	0	0	2,400	0	0	2,400
Total	0.00	0	0	2,400	0	0	2,400
10.32 Repair, Replacement Items/Alterations							
Request to replace office desk printer. Current printer being replaced was purchased in 2010.							
OT 0001-00 General	0.00	0	0	500	0	0	500
Total	0.00	0	0	500	0	0	500
10.61 Salary Multiplier - Regular Employees							
Calculated using 1% and including benefits component							
0001-00 General	0.00	3,800	0	0	0	0	3,800
Total	0.00	3,800	0	0	0	0	3,800
10.62 Salary Multiplier - Group and Temporary							
Calculated using 1%, no benefits							
0001-00 General	0.00	300	0	0	0	0	300
Total	0.00	300	0	0	0	0	300

FY 2018 Agency Budget - Request
Detail Report
Agency: 351 - Tax Appeals, State Board of

Function: 01 - Tax Appeals

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
FY 2018 Total Maintenance							
0001-00 General	5.00	484,800	79,500	0	0	0	564,300
OT 0001-00 General	0.00	0	0	2,900	0	0	2,900
Total	5.00	484,800	79,500	2,900	0	0	567,200
Line Items							
12.01							
Request is for change in board member per diem and includes \$2,800 in benefits component (I.C. Section 63-3804). Current \$200/day pay rate has been in place since FY1999. This request funds an additional \$100/day plus benefits, with each of 3 members working up to 80 days per year.							
0001-00 General	0.00	26,800	0	0	0	0	26,800
Total	0.00	26,800	0	0	0	0	26,800
12.02							
Line item is to cover increased cost of meals related to new state travel policy per diem							
0001-00 General	0.00	0	2,200	0	0	0	2,200
Total	0.00	0	2,200	0	0	0	2,200
FY 2018 Total							
0001-00 General	5.00	511,600	81,700	0	0	0	593,300
OT 0001-00 General	0.00	0	0	2,900	0	0	2,900
Total	5.00	511,600	81,700	2,900	0	0	596,200

FORM B8.1: PROGRAM REQUEST BY DECISION UNIT

Agency/Department: Board of Tax Appeals/Dept. of Revenue & Taxat
 Function/Division: Board of Tax Appeals (BTA)
 Activity/Program: _____

Request for Fiscal Year : 2018
 Agency Number: 351
 Function/Activity Number: 1
 Budget Unit: 1

Original Request Date: August 31, 2016	Revision Request Date:	Page: <u>10</u> of <u>21</u>			
Decision Unit Number: <u>12.01</u>		Descriptive Title: <u>Change to BTA member per diem</u>			
Description	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP) PERSONNEL COSTS: 1. Salaries 2. Benefits 3. Group Position Funding					
	26,800				\$26,800
TOTAL PERSONNEL COSTS:	\$26,800				\$26,800
OPERATING EXPENDITURES by summary object: 1. 2. 3.					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object: 1. 2. 3.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	\$26,800				\$26,800

Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency staffing level for this activity and how much funding, by source, is in the base?
 This PC request is to amend board member per diem from \$200/day to \$300/day (I.C. Section 63-3804) to bring the per diem consistent with the responsibilities and duties of members who act as administrative law judges. The last salary increase for the BTA was about 20 years ago (FY99). The 3 members may work up to 80 days/year each. BTA's appropriation is from the general fund.
2. What resources are necessary to implement this request?
 - a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
 The positions impacted are the BTA's 3 citizen board members who serve in rotating 3-year terms. Member terms begin on July 1st, the start of the state's fiscal year. All costs in this request involve the general fund (PC). The state pays standard FICA benefits (social security & Medicare) and in some cases may pay a PERSI benefit.
 - b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
 The future recruitment and retention of qualified board members is expected to improve, enable the specialized tax tribunal to operate more efficiently cost-wise and in serving the public.
 - c. List any additional operating funds and capital items needed. This request includes \$2,200 in ongoing OE funding.
3. Provide additional detail about the request, including one-time versus ongoing. Include a description of major revenue assumptions, for example, whether there is a new customer base, fee structure changes, or anticipated grant awards.
 This is an ongoing funding request involving the general fund. Each BTA member is funded to work up to 80 days per year. The actual days per year, per member fluctuates due to variations in the caseload. When applicable, the BTA reverts unused PC group funding.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

Taxpayers are the primary beneficiary from a fully seated, well-qualified board available to adjudicate their disputes. Local and State taxing authorities also benefit for the same reason, as well as recognizing operating efficiencies particular to being a party with multiple cases being heard by the Board. Failure to adequately compensate future members could result in the lack of a statutorily required quorum, impairment of cost efficient operations and final outcome timeliness, as well as the quality of other Board services.

FORM B8.1: PROGRAM REQUEST BY DECISION UNIT

Agency/Department: Board of Tax Appeals/Dept. Rev & Tax
 Function/Division: Board of Tax Appeals (BTA)
 Activity/Program: _____

Request for Fiscal Year : 2018
 Agency Number: 351
 Function/Activity Number: 1
 Budget Unit: 1

Original Request Date: August 31, 2016 Revision Request Date: _____

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Decision Unit Number: <u>12.02</u>		Descriptive Title: <u>Request to cover increased meals reimbursements</u>			
Description	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP) PERSONNEL COSTS: 1. Salaries 2. Benefits 3. Group Position Funding					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by summary object: 1. Per diem meals increase 2. 3.	2,200				\$2,200
TOTAL OPERATING EXPENDITURES:	\$2,200				\$2,200
CAPITAL OUTLAY by summary object: 1. 2. 3.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	\$2,200				\$2,200

Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency staffing level for this activity and how much funding, by source, is in the base?
The request is to cover higher per diem rates set by the State Board of Examiners travel policy.
2. What resources are necessary to implement this request?
 - a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
Five of the BTA's personnel travel throughout the state to conduct local, in-person hearings.
 - b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
 - c. List any additional operating funds and capital items needed. This request includes \$2,200 in ongoing OE funding.
3. Provide additional detail about the request, including one-time versus ongoing. Include a description of major revenue assumptions, for example, whether there is a new customer base, fee structure changes, or anticipated grant awards.
This is an ongoing funding request. Travel and meal costs vary depending on case demands and appeal numbers. As applicable, BTA reverts unused OE funding.
4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?
Nonfunding this request could prevent the Board from traveling to some in-person and local hearings.

FORM B6: WAGE & SALARY RECONCILIATION

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7.00	FY 2017 ESTIMATED EXPENDITURES		6.00	351,300	65,600	71,200	488,100	
	Base Adjustments:							
8.31		Transfer Between Programs	0.00	0	0	0	0	
8.41		Removal of One-Time Expenditures	0.00	(11,100)	0	(2,400)	(13,500)	
8.51		Base Reduction	0.00	0	0	0	0	
9.00	FY 2018 BASE		FTP	FY 18 Salary	FY18 Health Ben	FY 18 Var Ben	FY 2018 Total	
			5.00	340,200	65,600	68,800	474,500	
10.11		Change in Health Benefit Costs			6,100		6,100	
10.12		Change in Variable Benefits Costs				0	0	
		Subtotal CEC Base:	Indicator Code	5.00	340,200	71,700	68,800	480,700
10.51		Annualization		0	0	0	0	
10.61		CEC for Permanent Positions	1.00%	3,100		700	3,800	
10.62		CEC for Group Positions	1.00%	300		0	300	
10.63		CEC for Elected Officials & Commissioners		0		0	0	
11.00	FY 2018 PROGRAM MAINTENANCE		5.00	343,600	71,700	69,500	484,800	
	Line Items:							
12.01	9918	Change in Board Member per diem		24,000	0	2,800	26,800	
12.02							0	
12.03							0	
13.00	FY 2018 TOTAL REQUEST		5.00	367,600	71,700	72,300	511,600	

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	State Board of Tax Appeals (BTA)		
Division/Bureau:	na		
Prepared By:	Steve Wallace	E-mail Address:	steve.wallace@bta.idaho.gov
Telephone Number:	208-334-3354	Fax Number:	208-334-4060
DFM Analyst:	Matt Warnick	LSO/BPA Analyst:	Keith Bybee
Date Prepared:	15-Jul-16	For Fiscal Year:	2018

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	BTA Office at the Park Terrace Bldg.		
City:	Boise	County:	Ada
Street Address:	3380 Americana Terrace, Suite 110		Zip Code: 83706
Facility Ownership: (could be private or state-owned, use "X" to mark one):	Private Lease (use "X" to mark): <input checked="" type="checkbox"/>	State Owned (use "X" to mark): <input type="checkbox"/>	Lease Expires: 7/31/2018

FUNCTION/USE OF FACILITY: Could be administrative use, client counseling, hearing rooms, field offices, etc. Address any specialized needs which require additional square feet.

The BTA's office space is used for administrative purposes, board meetings, and for conducting contested case hearings.

COMMENTS: Address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. & the amount of rent they pay for the use of your facility; or other comments which might be helpful.

Under its lease, the BTA enjoys free use of a large shared conference room (Suite 130). The landlord also permits the rent-free use of an empty office space for storage of extra supplies and some files. The BTA's present space appears adequate running through the end of the current lease in July of 2018. This depends critically on the shared conference room continuing to be readily available for the scheduling and conducting local area hearings.

SURPLUS PROPERTY: Facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities. This could also include leased facilities if the leased facility is to be vacated prior to the expiration date of the lease.

FISCAL YR:	ACTUAL 2016	ESTIMATE 2017	REQUEST 2018	REQUEST 2019	REQUEST 2020	REQUEST 2021
Use "X" to mark the year facility would be surplus.						

WORK AREAS: Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in one building would be 3 work areas)

FISCAL YR:	ACTUAL 2016	ESTIMATE 2017	REQUEST 2018	REQUEST 2019	REQUEST 2020	REQUEST 2021
Total Number of Work Areas:	5	5	5	5	5	5
Full-Time Equivalent Positions:	5	5	5	5	5	5
Temp. Employees, Contractors, Auditors, etc.:	0	0	0	0	0	0

SQUARE FEET: Use "net rentable" sq ft if in a facility leased from a private party; use "usable" sq ft if in a State-owned facility. Typically, this will be the figure shown in the Lease Agreement if leased from a private party or in the MOU if state-owned.

FISCAL YR:	ACTUAL 2016	ESTIMATE 2017	REQUEST 2018	REQUEST 2019	REQUEST 2020	REQUEST 2021
Square Feet:	1,776	1,776	1,776	1,776	1,776	1,776

FACILITY COST: Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in the lease agreement, increase rent by 3%/yr. Increase all other facility-related costs by 3%/yr as well. Use "Calculation Sheet" tab below if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in sq ft leased and estimate a new market rate for the new facility. Do NOT use your old rate per sq ft – it may not be a realistic figure.

FISCAL YR:	ACTUAL 2016	ESTIMATE 2017	REQUEST 2018	REQUEST 2019	REQUEST 2020	REQUEST 2021
Total Facility Cost/Yr:	\$24,549.00	\$25,752.00	\$26,196.00	\$26,640.00	\$27,084.00	\$27,528.00

IMPORTANT NOTES:

1. Please fill in the white sections only! If you have any questions, please call Ruth @ 332-1933.
2. Upon completion, please send to Ruth Swan-Brown at the Division of Public Works via email to Ruth.Swan-Brown@adm.idaho.gov.
3. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
4. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request.

AGENCY NOTES:

Though the current lease expires July 31, 2018, there is a 5-year renewal option through July 31, 2023. Maintaining adequate space for hearings and associated parking remain a future priority, as does the safety and security of BTA staff and hearing participants.

**Federal Funds Inventory Form
As Required by Idaho Code 67-1917**

Reporting Agency/Department: Board of Tax Appeals/Dept. of Revenue & Taxation STARS Agency Code: 351 Fiscal Year: 2018
 Contact Person/Title: Steve Wallace, Director Contact Phone Number: 208-334-3354 Contact Email: steve.wallace@bta.idaho.gov

CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant title	Description	Pass Through Federal Money From Other State Agency	FY 2016 Available Funds	FY 2016 Actual Expenditures	FY 2017 Estimated Available Funds	FY 2018 Estimated Available Funds	State Approp [Y] Yearly or [C] Continuous	MOE requirement [Y] Yes or [N] No	Known Reductions; Plan for 10% or More Reduction
na, BTA 100% General Fund												
Total						0	0	0	0			

Total FY 2016 All Funds Appropriation (DU 1.00)
Federal Funds as Percentage of Funds

FY 2017 \$565,300 (all General Fund H588)
0%

*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Part I – Agency Profile

Agency Overview

Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers with the popular means of bringing appealed assessments before a fully independent and judicial like tribunal. Each year hundreds of appeals are brought to the Board from either 1) property tax assessment decisions made by a county board of equalization, or 2) various tax-related decisions made by the State Tax Commission. BTA cases are heard and decided in an attentive and neutral manner.

The Board provides parties with an accessible and fair hearing to present their evidence and argument. Hearings are held in convenient locations across the state. The 3-member citizen board insures due process safeguards are followed in "contested case" proceedings. Although the Board's administrative proceedings are technically formal, they stand in contrast to most court proceedings which can take considerably longer to complete, necessitate legal representation, and add extra expenses.

Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out the Board's duties. The Board hears tax related appeals at an appellate level. Parties may present new evidence to a specialized, neutral tax tribunal. Idaho Code Title 67 Chapter 52 and IDAPA 36.01.01 expand on the procedures followed in affording parties due process of law.

Revenue and Expenditures

Revenue	FY 2013	FY 2014	FY 2015	FY 2016
General Fund	\$477,900	\$504,800	\$528,000	\$534,400
Total	\$477,900	\$504,800	\$528,000	\$534,400
Expenditures	FY 2013	FY 2014	FY 2015	FY 2016
Personnel Costs	\$395,800	\$393,500	\$410,800	\$458,600
Operating Expenditures	\$73,100	\$73,100	\$70,300	\$75,800
Capital Outlay	\$0	\$4,300	\$10,200	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$468,900	\$470,900	\$491,300	\$534,400

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2013	FY 2014	FY 2015	FY 2016
Appeals filed	719	277	205	293
Appeals settled, dismissed or withdrawn	261	158	95	174
Decisions rendered	458	119	110	119
Reconsideration/rehearing motions filed	18	14	7	15
Appeals of Board decisions to District Court	3	7	1	4

Performance Highlights

The Legislature has set a statutory deadline of May 1st for the issuing of decisions in all ad valorem appeals. This provides parties with a final decision *prior to* the next year's assessment being issued. Where most appeals to the Board arise from decisions of county boards of equalization, meeting the May 1st deadline is the Board's primary performance measurement. By policy the Board has adopted a six-month timeframe for hearing and deciding cases involving appeals from decisions of the State Tax Commission.

There are multiple factors outside the Board's control affecting the disposition of cases. These include the appointment of a balanced, well-qualified 3-member Board, as well as, the number, type, and distribution of a given year's appeals. New tax law and the time of year when appeals reach the Board's Boise office also influence performance.

Part II – Performance Measures

Performance Measure		FY 2013	FY 2014	FY 2015	FY 2016	Current Year
Primary Goal						
To timely and fairly consider each appeal and to render a just final decision.						
1. Percentage of hearings scheduled, held within 90 days of receipt of perfected appeal	actual	74.20%	92.38%	96.88%	93.70%	-----
	benchmark				100%	
2. Percentage of decisions drafted within 90 days of hearing	actual	23.97%	75.24%	37.50%	41.60%	-----
	benchmark				90%	
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	98.40%	90.48%	97.92%	89.29%	-----
	benchmark				80%	
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	24.20%	45.71%	38.54%	51.79%	-----
	benchmark				100%	
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	23.07%	42.86%	42.86%	83.33%	-----
	benchmark				100%	
6. Percentage of ad valorem decisions rendered by May 1	actual	100%	100%	96.88%	99.12%	-----
	benchmark				100%	
Supporting Goal						
Ensure taxpayers are aware of appeal rights to the Idaho Board of Tax Appeals, and are able to readily and effectively access the Board's judicial services.						
7. Review, update and distribute forms, instructions and brochures	actual	Completed	Completed	Completed	Completed	-----
	benchmark				Complete annually	
8. Website updated, decisions timely posted to the website, public service announcements issued, and public awareness of appeal services researched	actual	Completed	Completed	Completed	Completed	-----
	benchmark				Complete annually	
9. Review Board statutes and procedural rules	actual	Full Rules Review	Partial Rules Review	Partial Rules Review	Full Rules Review	-----
	benchmark				Complete on 3-Year Cycle	

Performance Measure Explanatory Notes (none)

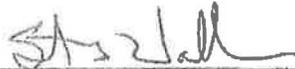
For More Information Contact

Steve Wallace
 Tax Appeals, Board of
 3380 Americana Terrace Ste 110
 PO Box 83720
 Boise, ID 83720-0088
 Phone: (208) 334-3354
 E-mail: steve.wallace@bta.idaho.gov

Director Attestation for Performance Measurement Report

In accordance with *Idaho Code 67-1904*, I certify the data provided in the Performance Measurement Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Board of Tax Appeals



Director's Signature

August 31, 2016

Date

Please return to:

Division of Financial Management
304 N. 8th Street, 3rd Floor
Boise, Idaho 83720-0032

FAX: 334-2438

E-mail: info@dfm.idaho.gov

FY 2018 Budget Request Revision for Statewide Cost Allocation

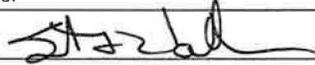
OCT 07 2016

Fiscal Year: 2018
 Agency Code: 351
 Agency: Board of Tax Appeals

Revision No. 1

Budget Unit	Program Name	Fund Number	Base SWCAP				BU/Fund Total	Percent of Base	Percent of Fund	
			Attorney General DU 10.41	Risk Management DU 10.45	State Controller DU 10.46	State Treasurer DU 10.47				
01	Board of Tax Appeals	0001-00	3,600	4,900	200	(100)	0	5,000	100.00%	100.00%
			0					0	0.00%	0.00%
			0					0	0.00%	0.00%
			0					0	0.00%	0.00%
			0					0	0.00%	0.00%
			0					0	0.00%	0.00%
			0					0	0.00%	0.00%
Decision Unit Total			3,600	4,900	200	(100)	0	5,000	100.00%	100.00%

I request that the FY 2018 Budget Request be revised to reflect the above adjustments for Attorney General fees, Risk Management fees, State Controller's fees, and State Treasurer fees.

Signed  Title: Dir. and Clerk to the Board Date: October 5, 2016

Instructions
 Each year after the original budget submission deadline, the Division of Financial Management calculates the estimated amount of change from the current year to the budget year for certain Interagency Nonstandard Adjustment decision units related to the Statewide Cost Allocation Plan (SWCAP). It is your responsibility to distribute those changes equitably between programs (budget units) and fund sources.

- 1) Locate your agency on the Indirect Cost Recovery Budget Adjustments spreadsheet.
- 2) Sum the "FY Approp. Basis" columns for all categories (Treasurer, Controller, Attorney General, Risk Management, and Facility Services) in cell E7.
- 3) Enter by budget unit and fund source the SWCAP appropriation basis in the column titled "Base SWCAP". The allocation should be the same as your actual expenditures by fund source for last year rounded to the nearest \$100.
- 4) Find "Request Adjustment" for each category noting "Statewide Accounting" and "Statewide Payroll" must be summed to calculate the Controller fees.
- 5) Identify the budget unit and fund source for each of the areas requiring adjustment.
- 6) Enter each budget unit in the column identified as Budget Unit. Flag any continuous budget units as "(Cont)". Repeat for each different fund.
- 7) In the column identified as Fund Number, place the number of the fund to which the increase or decrease in costs will be applied.
- 8) In the column identified as adjustment, place the dollar amount for each identified budget unit by fund. Round to nearest \$100.
- 9) Check that all totals match those on the Indirect Cost Recovery Budget Adjustment spreadsheet.
- 10) Sign and return a copy to each of your DFM and LSO analysts. *Thank you!*