

### Part 1 – Agency Profile

#### Agency Overview

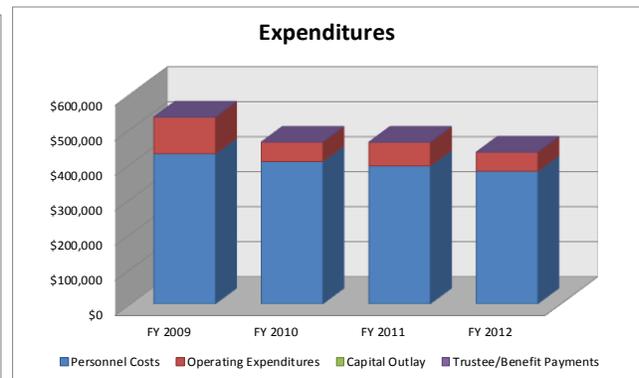
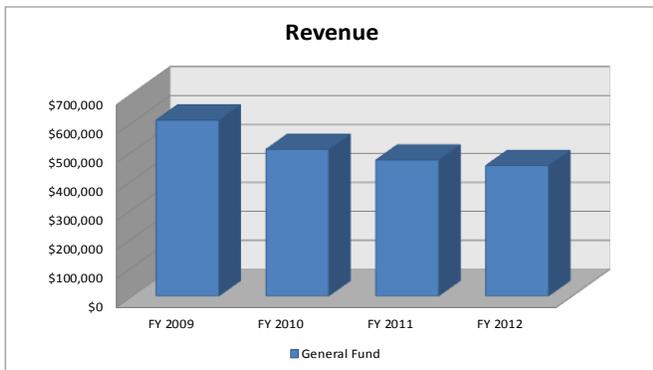
The Board hears appeals of County Board of Equalization decisions concerning property tax values and exemption claims and appeals of State Tax Commission decisions concerning almost every state tax. Three part-time Board Members are appointed by the Governor and hear appeals in the area of the state where they reside.

#### Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out Board duties. Administrative rules IDAPA 36.01.01. expand on the procedures the Board follows to ensure due process and timely decisions for all parties.

#### Revenue and Expenditures

Revenue		FY 2009	FY 2010	FY 2011	FY 2012
General Fund		\$607,600	506,500	469,600	450,400
	<b>Total</b>	<b>\$607,600</b>	<b>506,500</b>	<b>469,600</b>	<b>450,400</b>
Expenditure		FY 2009	FY 2010	FY 2011	FY 2012
Personnel Costs		\$429,000	\$403,700	\$394,400	\$379,100
Operating Expenditures		\$104,500	\$55,600	\$67,400	\$54,400
Capital Outlay		\$0	\$0	\$0	\$0
Trustee/Benefit Payments		\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$533,500</b>	<b>\$459,300</b>	<b>\$461,800</b>	<b>\$433,500</b>



**Profile of Cases Managed and/or Key Services Provided**

Cases Managed and/or Key Services Provided	FY 2009	FY 2010	FY 2011	FY 2012
Appeals filed	929	1,035	638	1107
Appeals settled, dismissed or withdrawn	290	337	206	308
Decisions Rendered	639	698	432	799
Reconsideration/rehearing motions filed	29	39	16	19
Appeals of Board Decisions to District Court	8	8	14	4

**Performance Highlights**

With a statutory decision deadline of May 1 each year for ad valorem appeals, the primary performance measurement is the final disposition of cases in accordance with the statute. Although the disposition of Tax Commission cases within 180 days is not a statutory requirement, the Board has adopted a six-month timeframe. In order to meet these ultimate goals, the objectives set out in the Board's strategic plan must be monitored continually. Many factors outside the Board's control affect the final disposition of cases, for example, the appointment of a full 3-member Board and the expertise of Board Members, the number of appeals, filing dates and complexity of the issues, a full staff with expertise in due process, legal procedures and tax law, the number of discovery, continuance and pre and post hearing motions.

**Part II – Performance Measures for Primary Goal**

Performance Measure	2009	2010	2011	2012	Benchmark
1. Percentage of hearings scheduled and held within 90 days of receipt of appeal	88.64%	67.88%	86.29%	72.41%	100%
2. Percentage of decisions drafted within 75 days of hearing.	67.67%	3.80%	20.09%	25.80%	90%
3. Percentage of approval or disapproval of draft decision by Board within 15 days	92.11%	66.42%	54.48%	65.64%	80%
4. Percentage of decisions issued within 90 days of hearing	14.04%	3.65%	6.15%	26.18%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	80%	0%	22.22%	34.38%	100%
6. Percentage of ad valorem decisions rendered by May 1	100%	55.47%	100%	100%	100%

**Part II – Performance Measures for Secondary Goal**

Performance Measure	2009	2010	2011	2012	Benchmark
1. Review, update and distribute forms, instructions and brochures	Distributed	Not Completed	Completed	Completed	Complete
2. Website updated, decisions timely posted to the website, public service announcements issued, informational video developed and distributed, and taxpayer awareness researched.	Decisions Posted	Not Completed	Completed	Completed	Complete
3. Review Board statutes and rules	Partial Rules Review	No Review	Partial Rules Review	Full Rules Review	Complete

**Performance Measure Explanatory Note:** The measures above indicate the necessary time frames which must be met to achieve the final goal, the issuance of timely decisions.

The Secondary Goals involves creation and distribution of educational information to make Idaho taxpayers aware of the appeal process and the option for quasi-judicial review of most state and local tax assessments.

**For More Information Contact**

Susan Renfro  
Tax Appeals, Board of  
3380 Americana Terrace Ste 110  
PO Box 83720  
Boise, ID 83720-0088  
Phone: (208) 334-3354  
E-mail: susan.renfro@bta.idaho.gov