

## Part I – 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 most state tax types. Three part-time Board Members are appointed by the Governor to hear appeals in the area of the state where they reside. The full Board then participates in the decision-making phase of each case. The Board elects its own chair and has hired Steve Wallace as its Director and Clerk to the Board.

### Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out the Board's duties. The Board hears taxation related appeals at an appellate level. Parties may present new evidence. Idaho Code Title 67 Chapter 52 and the Administrative rules in IDAPA 36.01.01 expand on the procedures the Board follows to afford parties due process and just decisions.

### Revenue and Expenditures

Revenue	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	\$469,600	\$450,400	\$477,900	\$504,800
<b>Total</b>	<b>\$469,600</b>	<b>\$450,400</b>	<b>\$477,900</b>	<b>\$504,800</b>
Expenditure	FY 2011	FY 2012	FY 2013	FY 2014
Personnel Costs	\$394,400	\$379,100	\$395,800	\$393,500
Operating Expenditures	\$67,400	\$54,400	\$73,100	\$73,100
Capital Outlay	\$0	\$0	\$0	\$4,300
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$461,800</b>	<b>\$433,500</b>	<b>\$468,900</b>	<b>\$470,900</b>

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

Cases Managed and/or Key Services Provided	FY 2011	FY 2012	FY 2013	FY 2014
Appeals filed	638	1107	719	277
Appeals settled, dismissed or withdrawn	206	308	261	158
Decisions Rendered	432	799	458	119
Reconsideration/rehearing motions filed	16	19	18	14
Appeals of Board Decisions to District Court	14	4	3	7

### Performance Highlights

The Legislature has set a statutory deadline of May 1 each year for the issuing of decisions in ad valorem appeals. This provides the parties with a final decision *prior* to the next year's assessment being issued. Where most appeals to the Board arise from decisions of the county boards of equalization, meeting the May 1<sup>st</sup> 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 a number of factors outside the Board's control that affect the disposition of cases. These include the appointment of a *full* 3-member Board and the expertise of the individual members; the number, type and distribution of appeals; new tax law; and the time at which appeals reach the Board's Boise office.

The higher number of appeals in recent years was due in part to litigation stemming from new legislation exempting certain site improvements to subdivision land.

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

Performance Measure	2011	2012	2013	2014	Benchmark
1. Percentage of hearings scheduled and held within 90 days of receipt of perfected appeal	86.29%	72.41%	74.20%	92.38%	100%
2. Percentage of decisions drafted within 90 days of hearing.	20.09%	25.80%	23.97%	75.24%	90%
3. Percentage of approval or disapproval of draft decision by Board within 15 days	54.48%	65.64%	98.40%	90.48%	80%
4. Percentage of decisions issued within 90 days of hearing	6.15%	26.18%	23.97%	26.67%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	22.22%	34.38%	23.07%	42.86%	100%
6. Percentage of ad valorem decisions rendered by May 1	100%	100%	100%	100%	100%

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

Performance Measure	2011	2012	2013	2014	Benchmark
1. Review, update and distribute forms, instructions and brochures	Completed	Completed	Completed	Completed	Complete
2. Website updated, decisions timely posted to the website, public service announcements issued, and public awareness researched.	Completed	Completed	Completed	Completed	Complete
3. Review Board statutes and rules	Partial Rules Review	Full Rules Review	Full Rules Review	Partial Rules Review	Complete on 3-Year Cycle

#### **For More Information Contact**

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