

IDAHO

Board of Tax Appeals

Strategic Plan

For Fiscal Years 2021 - 2024

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Idaho State Board of Tax Appeals

Idaho's specialized and independent Board of Tax Appeals (Board) consists of three *citizen* board members. The Legislature established the Board in 1969 to provide Idahoans and other taxpayers with a convenient, fair, and *fully* independent review of state and local tax assessment decisions. The members are selected for public service based on their knowledge of, and experience in, state and local taxation. They are appointed by the governor and confirmed by the senate to rotating 3-year terms of service. The Board elects its own chair and receives judicial training at the National Judicial College in Reno, Nevada.

In appealing tax assessments, an individual or business must first appeal to the taxing authority levying the assessment, such as a county board of equalization or the Idaho State Tax Commission. When the parties still disagree, an appeal may then be filed with the Idaho Board of Tax Appeals to be heard by our neutral tribunal.

A single board member or staff hearing officer typically conducts an in-person hearing in a location convenient to the parties, often at the local county courthouse. In decision-making however, the full Board participates in deciding each case. At least two members of the Board must concur for a final decision and order to be issued. The final decision provides parties with factual findings and legal conclusions.

The BTA adjudicates hundreds of appeals annually at an appellate level. These judicial-like reviews are always *de novo*. Board decisions are further appealable to the district court, and ultimately to the Idaho Supreme Court.

The Board proudly serves Idaho and its citizens by providing due process of law and the best administrative appeal services possible.

Our Mission

To provide parties with a *fully* independent and *fair* review of taxpayer appeals.

The Vision

To see all parties provided with a respectful, impartial, and convenient opportunity to seek a just and correct tax determination.

To comment on the following plan, or our services in general, please feel free to write or contact the Board's Director and Clerk using the contact information below. The Board's website also has a feedback feature.



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Primary Goal

To timely process and fairly consider every appeal impartially, and to render a just final decision.

Objective #1: Docket each appeal

Strategy

1. Record new appeals to correct docket and assign appeal number

Performance Measure

- Percentage of appeals docketed <5 days after receipt in office

Benchmark: 100%¹

Objective #2: Acknowledge receipt of appeal to parties

Strategies

1. Review appeal to determine whether it is perfected
2. Create secured case file
3. Acknowledge appeal in writing to all concerned parties

Performance Measures

- Percentage of appeals acknowledged <14 days after receipt in office
- Percentage of non-perfected appeals reviewed and acted on <21 days after receipt
- Percentage of perfected appeal notices issued

Benchmark: 100% with above measures²

Objective #3: Manage pre-hearing actions

Strategies

1. Assign case to neutral presiding officer
2. Rule on most pre-hearing motions prior to hearing
3. Conduct pre-hearing conferences as warranted

Performance Measure

- Percentage of motions addressed prior to hearing cases

Benchmark: >90%³

The successful accomplishment of Objectives #3 through #10 depends keenly on the timely appointment of well-qualified Board Members, as well as an experienced and adequate number of staff.

¹ Based on internal target.

² Based on IDAPA 36.01.01.048.01 and internal service targets.

³ Based on internal target to ensure successful hearings and timely final dispositions.

Objective #4: Schedule and hear appeals timely after acknowledgment

Strategies

1. Coordinate hearing officer schedules with case management efforts
2. Maintain current statewide listing of suitable in-person hearing rooms
3. Reserve safe and secure accommodations for hearing
4. Schedule hearing <90 days after acknowledgment letter providing for sufficient hearing timeslot
5. Issue hearing notice at least 20 days prior to in-person hearing and at least 35 days before a telephonic hearing
6. Communicate hearing calendar and calendar changes to presiding officer

Performance Measure

- Average days between perfected appeal filing and hearing date

Benchmark: <90 days⁴

Objective #5: Prepare for and conduct fair hearing

Strategies

1. Secure travel accommodations for presiding officer
2. Convey file materials to presiding officer 2-4 weeks prior to hearing, and supplemented as needed
3. Follow “*ex parte*” standards and protocols to ensure full neutrality of decision-makers
4. Conduct hearing and gather sworn testimony, other evidence, and legal argument
5. Close record at end of hearing unless presiding officer issues a special order

Performance Measures

- Travel arrangements sufficiently made and communicated to presiding officer
- Additional personnel attend hearing when indicated
- Parties’ feedback appropriately captured and reviewed
- Fair hearing conducted, and the official case record properly created and secured

Benchmark: 100% compliance with above measures⁵

Objective #6: Draft reasoned and supported final decision and order

Strategies

1. Maintain current law library resources and access to legal research service
2. Determine issue(s) to be decided
3. Identify, consider, and apply pertinent code, case law, or other legal authority
4. Determine key facts and resolve evidentiary conflicts
5. Prepare findings of fact, conclusions of law, and final order

⁴ Based on internal target established to improve customer service; excludes appeals with party-requested delays.

⁵ Based on internal service targets, Idaho Code § 63-3814, I.C., IDAPA 36.01.01.106.06.

6. Draft final decision language after a case is fully submitted

Performance Measure

- Average days between hearing date and decision draft

Benchmark: <90 days⁶

Objective #7: Circulate proposed decision for Board approval

Strategy

1. Secure minimum of two⁷ Board member signatures after circulating a proposed decision

Performance Measure

- Average days for Board approval/disapproval of a decision draft

Benchmark: <15 days⁸

Objective #8: Issue final decision and order

Strategies

1. Mail final decision and order to parties in a timely manner after hearing⁹
2. Issue ad valorem decisions, absent a party-requested delay, by statutory deadline
3. Issue Tax Commission decisions <180 days after appeal filing

Performance Measures

- Average days between hearing date and final decision issued
- Percentage of ad valorem decisions issued by May 1st
- In appeals from State Tax Commission (STC) decisions, average days between a perfected appeal filing and final decision

Benchmarks:

- Ad valorem decisions <105 days after hearing¹⁰
- 100% of Ad valorem decisions issued by May 1st when no stipulated continuance¹¹
- STC decisions <180 days between perfected appeal and decision rendered¹²

Objective #9: Rule on motions for reconsideration or rehearing

⁶ Based on internal target established to improve customer service.

⁷ Based on Idaho Code § 63-3809(1).

⁸ Based on internal target established to optimize service.

⁹ Board may affirm, reverse, modify or remand the lower court's decision.

¹⁰ Based on internal measurement target established to improve service.

¹¹ Based on Idaho Code § 63-3809(4).

¹² Based on internal target established to improve customer service.

Strategies

1. Consider motion and response from other party
2. Rule on motion <30 days
3. Prepare and issue written order
4. Draft reconsideration or conduct rehearing when warranted

Performance Measures

- Percentage of reconsideration/rehearing motions decided <30 days
- Percentage of rehearings conducted <90 days

Benchmarks

- 100% <30 days¹³
- 100% <90 days¹⁴

Objective #10: Prepare case file for judicial review

Strategies

1. Accurately index, copy and “Bates stamp” the official record
2. Prepare copies of official transcript (digital recording)
3. Notify parties of lodging of record for review
4. Consider and rule on objections to lodged record
5. Forward settled record to district court <42 days after petition filing using iCourt as required

Performance Measures

- Percentage of settled transcripts and records timely transmitted and filed

Benchmark: 100%¹⁵

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.

Objective #1: Provide helpful information to parties and others for efficient participation throughout the appeal process

Strategies

1. Provide for and distribute hard copy appeal forms and instructions to counties statewide

¹³ Based on IDAPA 36.01.01.145.06.

¹⁴ Based on internal service targets.

¹⁵ Based on Idaho Code § 63-3812, and Rule 84, I.R.C.P.

2. Make available and distribute updated informational material
3. Maintain fillable forms and accompanying instructions for standard appeal actions
4. Develop and post helpful information to Board's website
5. Make survey available to hearing participants

Performance Measures

- Appeal forms and instructions updated and distributed to 44 counties
- Informational materials updated and made available or distributed
- Other easy-to-use forms developed and made available to parties and legal representatives
- New and accurate website information posted

Benchmarks

- All forms, instructions, and informational material annually reviewed or updated, and posted to the website, as well as distributed in hardcopy, by July 1st or as indicated¹⁶
- New information and resources posted to website at least annually¹⁷

Objective #2: Develop and administer a public relations campaign to ensure Idaho taxpayers are aware of administrative appeal rights, and how to file and prepare for an appeal

Strategies

1. Annually update public resources on Board's website
2. Annually post final ad valorem decisions to the website (decisions in Tax Commission cases are available upon request)
3. Capture opportunities to communicate about the Board's judicial services and to gather feedback from participants and policy makers

Performance Measures

- Percentage of final ad valorem decisions posted to the website after appeal window runs
- Website resources and information kept current
- Information on appeals annually shared with outside groups
- Parties surveyed for feedback annually and policy makers surveyed as indicated

Benchmarks

- 100% ad valorem decisions posted by June 30th¹⁸
- New or updated website resources available annually by July 1st¹⁹
- Public presentations, articles offered, and feedback pursued annually

¹⁶ Based on internal service targets.

¹⁷ Based on internal service targets and Idaho Code § 67-1904(10).

¹⁸ Based on internal service targets.

¹⁹ Based on internal service targets.

Objective #3: Review Board statutes, procedural rules and policies

Strategies

1. Ongoing designation of a Rules Review Officer (RRO) for agency
2. Regularly solicit Board personnel and public input on procedural rules and Board statutes
3. Systematically review and propose beneficial changes to existing statutes, rules, and policies
4. Incorporate user-friendly language, simplifications, and other improvements to rules
5. Track and report progress in reducing rule verbiage and restrictive language within the agency's annual performance reports²⁰

Performance Measures

- Board statutes and rules systematically reviewed by staff and with public input
- Existing policies periodically reviewed and new policies considered

Benchmarks:

- Board statutes, procedural rules, and policies reviewed annually on partial and prioritized basis, with a comprehensive review completed once every three years²¹
- Comprehensive rules review completed in FY 2020²²

The legislative policy driving the creation of this citizen tribunal is to provide taxpayers with convenient access to fair and impartial tax experts to resolve disputed tax matters. Most appeals are pursued without significant legal or attorney assistance. Forms and informational aids, together with local hearings and a tailored set of procedural rules, help parties to access their appeal rights and to participate efficiently in Idaho's justice system.

Key External Factors

The following external factors are fully or significantly beyond the Board's functional control. From prior experience, they are known to have the potential to materially affect the achievement of the Board's primary and secondary goals.

1. Seating of a full and balanced Board, together with the Board's relative expertise and the members' availability
2. Agency staffing and the staff's relative expertise

²⁰ Restrictive language includes the use of "shall", "must", "may not", "prohibited" and "required".

²¹ Based on internal service targets, Idaho Code § 63-3808, and the Red Tape Reduction Act (Executive Order 2019-02).

²² A comprehensive rules review began in FY 2019 by receiving initial comments from Board personnel and the public.

3. The number, timing and distribution (locations) of appeals, together with late-fall and winter weather events
4. The taxing authority's development of cases and success in fairly hearing the initial appeals
5. The nature and complexity of appeals, together with the number of stipulations for continuance and settlement, and the number and nature of discovery issues
6. Difficulty in obtaining accurate price information for all real property transactions
7. Timely availability of funding for both adequate staffing levels and operating expenses (supplemental appropriations provide additional funding in higher workload years, but with poor timing and efficiencies)
8. Availability of safe and secure hearing accommodations
9. Parties' preparedness for hearing
10. Legislative changes to Idaho's tax law or tax appeal system including tax shifts
11. The number, nature, and timing of court appeals

Addendum: Cybersecurity

As a technology customer of the Office of Information Technology Services (ITS) in the Governor's Office, we are using the cybersecurity systems and technical expertise in ITS to fulfill requirements related to Executive Order 2017-02. Staff from ITS briefed the NIST Core Framework, CIS Controls 1-5, and their plan for adoption of the NIST Cybersecurity Framework. We participate in DHR and ITS administered cybersecurity training, as awareness is a critical component of an effective cybersecurity program. As briefed by ITS staff, implementation of the CIS Controls 1-5 will be their responsibility for the systems they operate and, as technological tools applied to the computer systems, largely invisible to us as a customer. ITS, working through the multi-agency Incident Response Task Force, has developed an Incident Response Program in support of our agency.