

| | <u>FTP</u> | <u>Personnel Costs</u> | <u>Operating Expenditures</u> | <u>Capital Outlay</u> | <u>Trustee/ Ben Payments</u> | <u>Lump Sum</u> | <u>Total Gov Rec</u> |
|--|-------------|------------------------|-------------------------------|-----------------------|------------------------------|-----------------|----------------------|
| Description: This program provides an opportunity for taxpayers to express complaints regarding what they view as unfair taxation or ad valorem valuation. This is accomplished through informal hearings held throughout the state followed by a ruling from the Tax Appeals Board. | | | | | | | |
| FY 2008 Original Appropriation | | | | | | | |
| 3.00 FY 2008 Original Appropriation: HB 302, SB 1167 | | | | | | | |
| General | 5.00 | 364,400 | 69,100 | 11,000 | 0 | 0 | 444,500 |
| Total | 5.00 | 364,400 | 69,100 | 11,000 | 0 | 0 | 444,500 |
| Appropriation Adjustments | | | | | | | |
| 4.31 Supplemental: The Governor recommends supplemental funding necessary for processing additional tax appeals. Ongoing funding includes 90 Board Member days & benefits at \$20,000 and additional hearing costs at \$26,600. One-time funding includes \$39,300 for 1,560 paralegal hours; \$52,400 for two temporary decision drafters for 1,040 hours each and \$5,000 for additional meeting space rent. The Governor does not recommend additional funding for permanent positions. | | | | | | | |
| General | 0.00 | 20,000 | 123,300 | 0 | 0 | 0 | 143,300 |
| Total | 0.00 | 20,000 | 123,300 | 0 | 0 | 0 | 143,300 |
| FY 2008 Total Appropriation | | | | | | | |
| General | 5.00 | 384,400 | 192,400 | 11,000 | 0 | 0 | 587,800 |
| Total | 5.00 | 384,400 | 192,400 | 11,000 | 0 | 0 | 587,800 |
| FY 2008 Estimated Expenditures | | | | | | | |
| General | 5.00 | 384,400 | 192,400 | 11,000 | 0 | 0 | 587,800 |
| Total | 5.00 | 384,400 | 192,400 | 11,000 | 0 | 0 | 587,800 |
| Base Adjustments | | | | | | | |
| 8.41 Removal of One-Time Expenditures: This decision unit removes one-time expenditures Capital Outlay for computers, operating funds for software, and supplemental paralegal hours. FY 2008 supplemental funding for part-time decision drafters and space rent will be removed, and will be requested as a one-time expense in FY 2009. | | | | | | | |
| General | 0.00 | 0 | (97,700) | (11,000) | 0 | 0 | (108,700) |
| Total | 0.00 | 0 | (97,700) | (11,000) | 0 | 0 | (108,700) |
| FY 2009 Base | | | | | | | |
| General | 5.00 | 384,400 | 94,700 | 0 | 0 | 0 | 479,100 |
| Total | 5.00 | 384,400 | 94,700 | 0 | 0 | 0 | 479,100 |
| Program Maintenance | | | | | | | |
| 10.11 Change in Benefit Costs: The Governor recommends funding the employer increase in health insurance. In addition, the Governor recommends that the Division of Human Resources fee be reduced by 35% from 0.00615 times salary to 0.00400 times salary for those specific state agencies which have been granted delegated authority by the Division of Human Resources. | | | | | | | |
| General | 0.00 | 11,900 | 0 | 0 | 0 | 0 | 11,900 |
| Total | 0.00 | 11,900 | 0 | 0 | 0 | 0 | 11,900 |

Tax Appeals, State Board of
Tax Appeals

| | <u>FTP</u> | <u>Personnel Costs</u> | <u>Operating Expenditures</u> | <u>Capital Outlay</u> | <u>Trustee/ Ben Payments</u> | <u>Lump Sum</u> | <u>Total Gov Rec</u> |
|--|-------------|----------------------------|-----------------------------------|---------------------------|----------------------------------|-----------------|--------------------------|
| 10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here. | | | | | | | |
| General | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| Total | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| 10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here. | | | | | | | |
| General | 0.00 | 0 | 500 | 0 | 0 | 0 | 500 |
| Total | 0.00 | 0 | 500 | 0 | 0 | 0 | 500 |
| 10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here. | | | | | | | |
| General | 0.00 | 0 | 100 | 0 | 0 | 0 | 100 |
| Total | 0.00 | 0 | 100 | 0 | 0 | 0 | 100 |
| 10.61 Salary Multiplier: The Governor recommends a compensation increase of 5% to be distributed based on merit. | | | | | | | |
| General | 0.00 | 15,500 | 0 | 0 | 0 | 0 | 15,500 |
| Total | 0.00 | 15,500 | 0 | 0 | 0 | 0 | 15,500 |
| FY 2009 Total Maintenance | | | | | | | |
| General | 5.00 | 411,800 | 96,000 | 0 | 0 | 0 | 507,800 |
| Total | 5.00 | 411,800 | 96,000 | 0 | 0 | 0 | 507,800 |
| Line Items | | | | | | | |
| 12.01 Paralegal Position: The Governor recommends funding for a permanent full-time paralegal position. Position will provide support by reviewing new appeal filings, preparing legal documents, legal research, court case files, scheduling appeal hearings, and drafting legal decisions. Agency requested .75 FTP, but Governor recommends 1 FTP. | | | | | | | |
| General | 1.00 | 66,500 | 0 | 0 | 0 | 0 | 66,500 |
| Total | 1.00 | 66,500 | 0 | 0 | 0 | 0 | 66,500 |
| 12.02 Copy machine lease: Not recommended. The Governor expects operating costs to be absorbed into existing operating budget. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.03 Computer lease: Not recommended. The Governor expects operating costs to be absorbed into existing operating budget. | | | | | | | |
| General | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.04 Temporary paralegal decision drafters: The Governor recommends providing additional one-time funding (\$37,400) for Operating Expenditures related to utilizing temporary decision drafters. The recommendation is less than the agency request in order to accommodate the recommendation for DU 12.01. | | | | | | | |
| General | 0.00 | 0 | 37,400 | 0 | 0 | 0 | 37,400 |
| Total | 0.00 | 0 | 37,400 | 0 | 0 | 0 | 37,400 |

| | <u>FTP</u> | <u>Personnel Costs</u> | <u>Operating Expenditures</u> | <u>Capital Outlay</u> | <u>Trustee/ Ben Payments</u> | <u>Lump Sum</u> | <u>Total Gov Rec</u> |
|---|-------------|----------------------------|-----------------------------------|---------------------------|----------------------------------|-----------------|--------------------------|
| 12.05 Office space: This decision unit provides one-time funding for additional office space funding to accommodate decision drafters and appeals hearings. | | | | | | | |
| General | 0.00 | 0 | 5,000 | 0 | 0 | 0 | 5,000 |
| Total | 0.00 | 0 | 5,000 | 0 | 0 | 0 | 5,000 |
| FY 2009 Gov's Recommendation | | | | | | | |
| General | 6.00 | 478,300 | 138,400 | 0 | 0 | 0 | 616,700 |
| Total | 6.00 | 478,300 | 138,400 | 0 | 0 | 0 | 616,700 |