

**Part 1 – Agency Profile**

**Agency Overview**

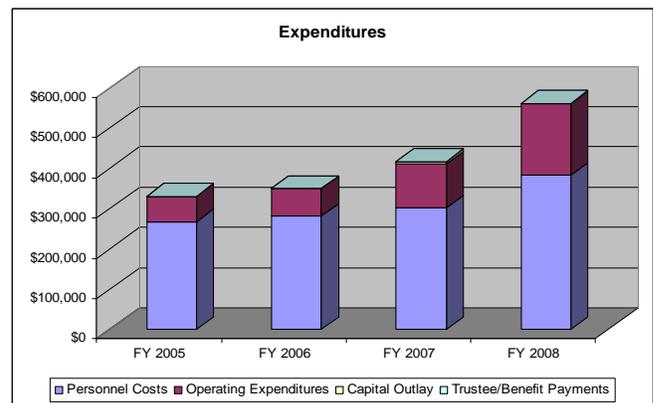
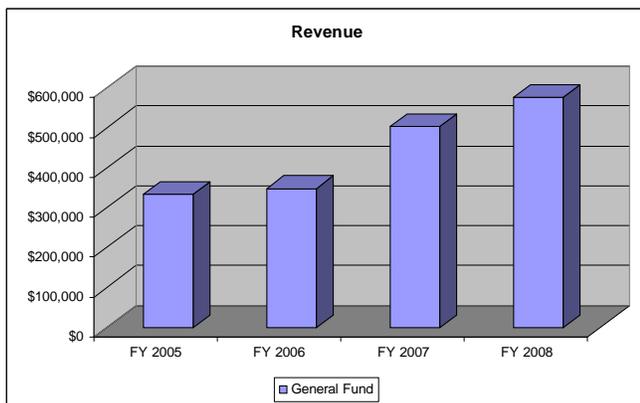
The Board hears appeals of County Board of Equalization decisions concerning property tax values and exemption claims and appeals of State Tax Commission decisions concerning almost every state tax. Three part-time Board Members are appointed by the Governor and hear appeals in the area of the state 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 2005	FY 2006	FY 2007	FY 2008
General Fund	\$333,700	\$348,200	\$503,700	\$577,800
<b>Total</b>	<b>\$333,700</b>	<b>\$348,200</b>	<b>\$505,700</b>	<b>\$577,800</b>
Expenditure	FY 2005	FY 2006	FY 2007	FY 2008
Personnel Costs	\$268,300	\$281,300	\$303,170	\$384,300
Operating Expenditures	\$63,300	\$68,600	\$107,600	\$177,200
Capital Outlay	\$0	\$0	\$7,000	\$ 1,000
Trustee/Benefit Payments	\$0	\$0	0	0
<b>Total</b>	<b>\$331,600</b>	<b>\$344,900</b>	<b>\$423,700</b>	<b>\$562,500</b>



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

Cases Managed and/or Key Services Provided	FY 2005	FY 2006	FY 2007	FY 2008
Appeals filed	275	287	1,142	810
Appeals settled, dismissed or withdrawn	131	138	767	333
Decisions Rendered	144	149	344	477
Reconsideration/rehearing motions filed	17	6	37	25
Appeals of Board Decisions to District Court	13	9	16	21

**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	2005	2006	2007	2008	Benchmark
1. Percentage of hearings scheduled and held within 90 days of receipt of appeal	75%	89%	45.9%	70.49%	100%
2. Percentage of decisions drafted within 90 days of hearing.	38%	29%	18.5%	29.9%	90%
3. Percentage of approval or disapproval of draft decision by Board within 14 days	57%	45%	81%	54%	80%
4. Percentage of decisions issued within 90 days of hearing	20%	17%	15.6%	21%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	0%	2%	93%	40%	100%
6. Percentage of ad valorem decisions rendered by May 1	100%	86%	98.5%	97.4%	100%

## Part II – Performance Measures for Secondary Goal

Performance Measure	2005	2006	2007	2008	Benchmark
1. Review, update and distribute forms, instructions and brochures	100%	100%	Distributed	Distributed	Complete
2. Website updated, decisions timely posted to the website, public service announcements issued, informational video developed and distributed, and taxpayer awareness researched.	50% decisions posted	0%	Decisions Posted	Decisions Posted	Complete
3. Review Board statutes and rules	Yes	No	No	No	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

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