

## Part 1 – Agency Profile

### Agency Overview

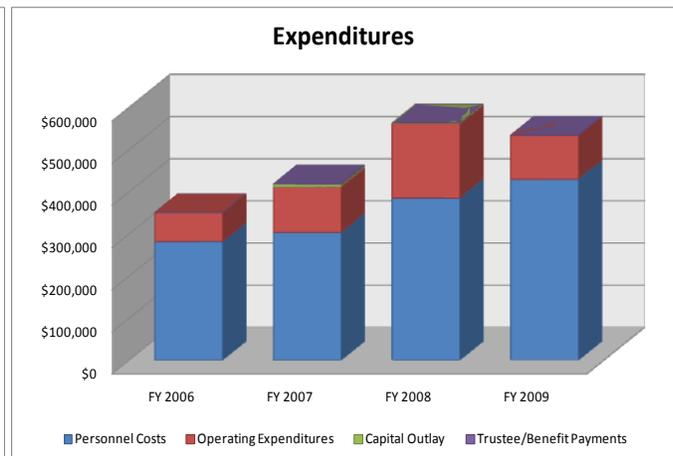
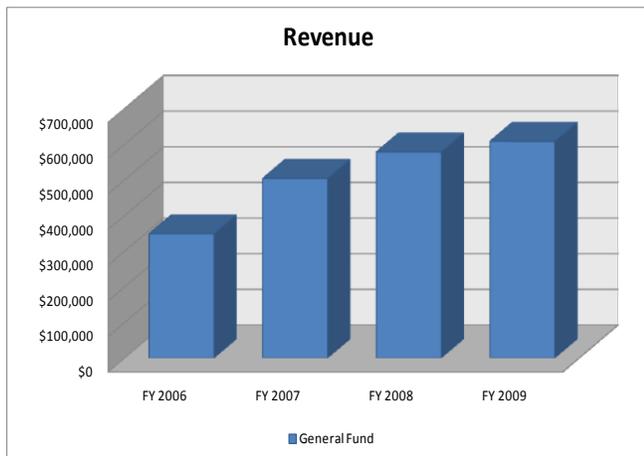
The Board hears appeals of County Board of Equalization decisions concerning property tax values and exemption claims and appeals of State Tax Commission decisions concerning almost every state tax. Three part-time Board Members are appointed by the Governor and hear appeals in the area of the state 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 2006          | FY 2007          | FY 2008          | FY 2009          |
|--------------------------|------------------|------------------|------------------|------------------|
| General Fund             | \$348,200        | \$503,700        | \$577,800        | \$607,600        |
| <b>Total</b>             | <b>\$348,200</b> | <b>\$505,700</b> | <b>\$577,800</b> | <b>\$607,600</b> |
| Expenditure              | FY 2006          | FY 2007          | FY 2008          | FY 2009          |
| Personnel Costs          | \$281,300        | \$303,170        | \$384,300        | \$429,000        |
| Operating Expenditures   | \$68,600         | \$107,600        | \$177,200        | \$104,500        |
| Capital Outlay           | \$0              | \$7,000          | \$1,000          | \$0              |
| Trustee/Benefit Payments | \$0              | \$0              | \$0              | \$0              |
| <b>Total</b>             | <b>\$344,900</b> | <b>\$423,700</b> | <b>\$562,500</b> | <b>\$533,500</b> |



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

| Cases Managed and/or Key Services Provided   | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|--|---------|---------|---------|---------|
| Appeals filed                                | 287     | 1,142   | 810     | 929     |
| Appeals settled, dismissed or withdrawn      | 138     | 767     | 333     | 290     |
| Decisions Rendered                           | 149     | 344     | 477     | 639     |
| Reconsideration/rehearing motions filed      | 6       | 37      | 25      | 29      |
| Appeals of Board Decisions to District Court | 9       | 16      | 21      | 8       |

### 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   | 2006 | 2007  | 2008   | 2009   | Benchmark |
|---|------|-------|--------|--------|-----------|
| 1. Percentage of hearings scheduled and held within 90 days of receipt of appeal        | 89%  | 45.9% | 70.49% | 88.64% | 100%      |
| 2. Percentage of decisions drafted within 90 days of hearing.                           | 29%  | 18.5% | 29.9%  | 67.67% | 90%       |
| 3. Percentage of approval or disapproval of draft decision by Board within 14 days      | 45%  | 81%   | 54%    | 92.11% | 80%       |
| 4. Percentage of decisions issued within 90 days of hearing                             | 17%  | 15.6% | 21%    | 14.04% | 100%      |
| 5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing | 2%   | 93%   | 40%    | 80%    | 100%      |
| 6. Percentage of ad valorem decisions rendered by May 1                                 | 86%  | 98.5% | 97.4%  | 100%   | 100%      |

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

| Performance Measure  | 2006 | 2007             | 2008             | 2009                 | Benchmark |
|--|------|------------------|------------------|----------------------|-----------|
| 1. Review, update and distribute forms, instructions and brochures   | 100% | Distributed      | 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. | 0%   | Decisions Posted | Decisions Posted | Decisions Posted     | Complete  |
| 3. Review Board statutes and rules   | No   | No               | No               | Partial 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: srenfro@bta.state.id.us