

Part 1 – Agency Profile

Agency Overview

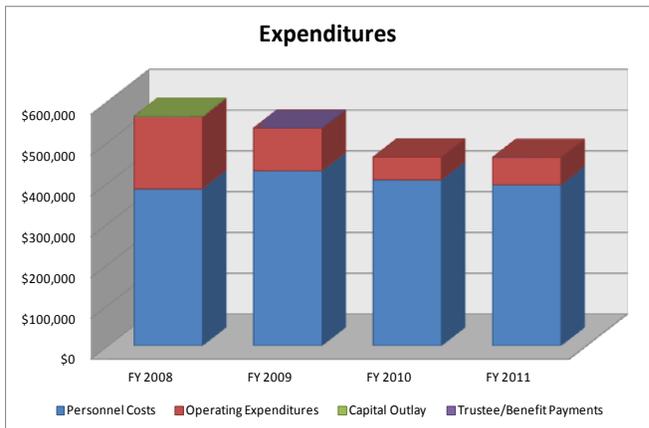
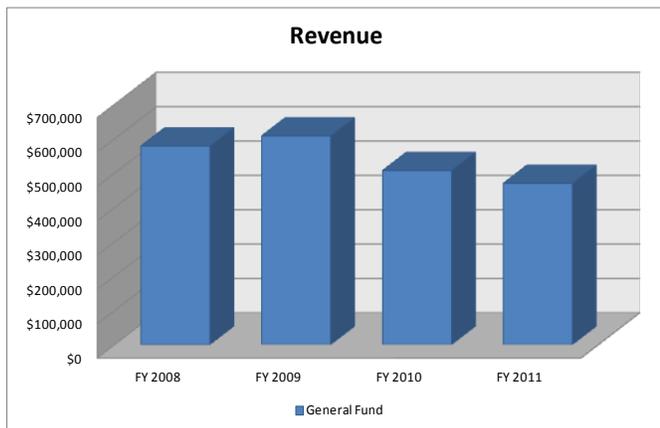
The Board hears appeals of County Board of Equalization decisions concerning property tax values and exemption claims and appeals of State Tax Commission decisions concerning almost every state tax. Three part-time Board Members are appointed by the Governor and hear appeals in the area of the state 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 2008	FY 2009	FY 2010	FY 2011
General Fund		\$577,800	\$607,600	506,500	469,600
	Total	\$577,800	\$607,600	506,500	469,600
Expenditure		FY 2008	FY 2009	FY 2010	FY 2011
Personnel Costs		\$384,300	\$429,000	\$403,700	\$394,400
Operating Expenditures		\$177,200	\$104,500	\$55,600	\$67,400
Capital Outlay		\$1,000	\$0	\$0	\$0
Trustee/Benefit Payments		\$0	\$0	\$0	\$0
	Total	\$562,500	\$533,500	\$459,300	\$461,800



Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2008	FY 2009	FY 2010	FY 2011
Appeals filed	810	929	1,035	638
Appeals settled, dismissed or withdrawn	333	290	337	206
Decisions Rendered	477	639	698	432
Reconsideration/rehearing motions filed	25	29	39	16
Appeals of Board Decisions to District Court	21	8	8	14

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	2008	2009	2010	2011	Benchmark
1. Percentage of hearings scheduled and held within 90 days of receipt of appeal	70.49%	88.64%	67.88%	86.29%	100%
2. Percentage of decisions drafted within 75 days of hearing.	29.9%	67.67%	3.80%	20.09%	90%
3. Percentage of approval or disapproval of draft decision by Board within 15 days	54%	92.11%	66.42%	54.48%	80%
4. Percentage of decisions issued within 90 days of hearing	21%	14.04%	3.65%	6.15%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	40%	80%	0%	22.22%	100%
6. Percentage of ad valorem decisions rendered by May 1	97.4%	100%	55.47%	100%	100%

Part II – Performance Measures for Secondary Goal

Performance Measure	2008	2009	2010	2011	Benchmark
1. Review, update and distribute forms, instructions and brochures	Distributed	Distributed	Not Completed	Completed	Complete
2. Website updated, decisions timely posted to the website, public service announcements issued, informational video developed and distributed, and taxpayer awareness researched.	Decisions Posted	Decisions Posted	Not Completed	Completed	Complete
3. Review Board statutes and rules	No	Partial Rules Review	No Review	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: susan.renfro@bta.state.id.us