

Part I – 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 most state tax types. 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 and just decisions for all parties.

Revenue and Expenditures

Revenue	FY 2010	FY 2011	FY 2012	FY 2013
General Fund	\$506,500	\$469,600	\$450,400	\$477,900
Total	\$506,500	\$469,600	\$450,400	\$477,900
Expenditure	FY 2010	FY 2011	FY 2012	FY 2013
Personnel Costs	\$403,700	\$394,400	\$379,100	\$395,800
Operating Expenditures	\$55,600	\$67,400	\$54,400	\$73,100
Capital Outlay	\$0	\$0	\$0	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$459,300	\$461,800	\$433,500	\$468,900

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2010	FY 2011	FY 2012	FY 2013
Appeals filed	1,035	638	1107	719
Appeals settled, dismissed or withdrawn	337	206	308	261
Decisions Rendered	698	432	799	458
Reconsideration/rehearing motions filed	39	16	19	18
Appeals of Board Decisions to District Court	8	14	4	3

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 these 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 the six-month timeframe. In order to meet these ultimate goals, the supporting objectives 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, type and distribution of appeals; appeal filing dates and the complexity of the issues; a full staff with expertise in due process, legal procedures, tax law and assessment practices; and the number of discovery, continuance and pre- and post-hearing motions.

Part II – Performance Measures for Primary Goal

Performance Measure	2010	2011	2012	2013	Benchmark
1. Percentage of hearings scheduled and held within 90 days of receipt of perfected appeal	67.88%	86.29%	72.41%	74.20%	100%
2. Percentage of decisions drafted within 90 days of hearing.	3.80%	20.09%	25.80%	23.97%	90%
3. Percentage of approval or disapproval of draft decision by Board within 15 days	66.42%	54.48%	65.64%	98.40%	80%
4. Percentage of decisions issued within 90 days of hearing	3.65%	6.15%	26.18%	23.97%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	0%	22.22%	34.38%	23.07%	100%
6. Percentage of ad valorem decisions rendered by May 1	55.47%	100%	100%	100%	100%

Part II – Performance Measures for Secondary Goal

Performance Measure	2010	2011	2012	2013	Benchmark
1. Review, update and distribute forms, instructions and brochures	Not Completed	Completed	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.	Not Completed	Completed	Completed	Completed	Complete
3. Review Board statutes and rules	No Review	Partial Rules Review	Full Rules Review	Full Rules Review	Complete on 3-Year Cycle

For More Information Contact

Steve Wallace
 Tax Appeals, Board of
 3380 Americana Terrace Ste 110
 PO Box 83720
 Boise, ID 83720-0088
 Phone: (208) 334-3354
 E-mail: steve.wallace@bta.idaho.gov