

Part I – Agency Profile

Agency Overview

Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers with the popular means of bringing appealed assessments before a fully independent and judicial like tribunal. Each year hundreds of appeals are brought to the Board from either 1) property tax assessment decisions made by a county board of equalization, or 2) various tax-related decisions made by the State Tax Commission. BTA cases are heard and decided in an attentive and neutral manner.

The Board provides parties with an accessible and fair hearing to present their evidence and argument. Hearings are held in convenient locations across the state. The 3-member citizen board insures due process safeguards are followed in “contested case” proceedings. Although the Board’s administrative proceedings are technically formal, they stand in contrast to most court proceedings which can take considerably longer to complete, necessitate legal representation, and add extra expenses.

Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out the Board’s duties. The Board hears tax related appeals at an appellate level. Parties may present new evidence to a specialized, neutral tax tribunal. Idaho Code Title 67 Chapter 52 and IDAPA 36.01.01 expand on the procedures followed in affording parties due process of law.

Revenue and Expenditures

Revenue	FY 2013	FY 2014	FY 2015	FY 2016
General Fund	\$477,900	\$504,800	\$528,000	\$534,400
Total	\$477,900	\$504,800	\$528,000	\$534,400
Expenditures	FY 2013	FY 2014	FY 2015	FY 2016
Personnel Costs	\$395,800	\$393,500	\$410,800	\$458,600
Operating Expenditures	\$73,100	\$73,100	\$70,300	\$75,800
Capital Outlay	\$0	\$4,300	\$10,200	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$468,900	\$470,900	\$491,300	\$534,400

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2013	FY 2014	FY 2015	FY 2016
Appeals filed	719	277	205	293
Appeals settled, dismissed or withdrawn	261	158	95	174
Decisions rendered	458	119	110	119
Reconsideration/rehearing motions filed	18	14	7	15
Appeals of Board decisions to District Court	3	7	1	4

Performance Highlights

The Legislature has set a statutory deadline of May 1st for the issuing of decisions in all ad valorem appeals. This provides parties with a final decision *prior* to the next year’s assessment being issued. Where most appeals to the Board arise from decisions of county boards of equalization, meeting the May 1st deadline is the Board’s primary performance measurement. By policy the Board has adopted a six-month timeframe for hearing and deciding cases involving appeals from decisions of the State Tax Commission.

There are multiple factors outside the Board’s control affecting the disposition of cases. These include the appointment of a balanced, well-qualified 3-member Board, as well as, the number, type, and distribution of a given year’s appeals. New tax law and the time of year when appeals reach the Board’s Boise office also influence performance.

Part II – Performance Measures

Performance Measure		FY 2013	FY 2014	FY 2015	FY 2016	Current Year
Primary Goal						
To timely and fairly consider each appeal and to render a just final decision.						
1. Percentage of hearings scheduled, held within 90 days of receipt of perfected appeal	actual	74.20%	92.38%	96.88%	93.70%	-----
	benchmark	100%	100%	100%	100%	100%
2. Percentage of decisions drafted within 90 days of hearing	actual	23.97%	75.24%	37.50%	41.60%	-----
	benchmark	90%	90%	90%	90%	90%
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	98.40%	90.48%	97.92%	89.29%	-----
	benchmark	80%	80%	80%	80%	80%
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	24.20%	45.71%	38.54%	51.79%	-----
	benchmark	100%	100%	100%	100%	100%
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	23.07%	42.86%	42.86%	83.33%	-----
	benchmark	100%	100%	100%	100%	100%
6. Percentage of ad valorem decisions rendered by May 1	actual	100%	100%	96.88%	99.12%	-----
	benchmark	100%	100%	100%	100%	100%
Supporting Goal						
Ensure taxpayers are aware of appeal rights to the Idaho Board of Tax Appeals, and are able to readily and effectively access the Board's judicial services.						
7. Review, update and distribute forms, instructions and brochures	actual	Completed	Completed	Completed	Completed	-----
	benchmark	Complete annually				
8. Website updated, decisions timely posted to the website, public service announcements issued, and public awareness of appeal services researched	actual	Completed	Completed	Completed	Completed	-----
	benchmark	Complete annually				
9. Review Board statutes and procedural rules	actual	Full Rules Review	Partial Rules Review	Partial Rules Review	Full Rules Review	-----
	benchmark	Complete on 3-Year Cycle				

For More Information Contact

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