

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 property tax assessment decisions made by a county board of equalization or 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, with technical knowledge and experience in taxation, 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 take considerably longer to complete, can 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 and 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 2014	FY 2015	FY 2016	FY 2017
General Fund	\$504,800	\$528,000	\$534,400	\$565,300
Total	\$504,800	\$528,000	\$534,400	\$565,300
Expenditures	FY 2014	FY 2015	FY 2016	FY 2017
Personnel Costs	\$393,500	\$410,800	\$404,500	\$439,500
Operating Expenditures	\$73,100	\$70,300	\$80,600	\$77,200
Capital Outlay	\$4,300	\$10,200	\$3,900	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$470,900	\$491,300	\$489,000	\$516,700

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2014	FY 2015	FY 2016	FY 2017
Appeals filed	277	205	293	230
Appeals settled, dismissed or withdrawn	158	95	174	115
Decisions rendered	119	110	119	92
Reconsideration/rehearing motions filed	14	7	15	8
Appeals of Board decisions to District Court	7	1	4	2

FY 2017 Performance Highlights

The Legislature has set a statutory deadline of May 1st for the issuing of decisions in ad valorem assessment appeals. This provides parties with a final decision *prior to* the next year’s assessment being issued. Where most appeals to the Board involve property tax assessments, meeting the May 1st deadline is the Board’s primary performance measurement. By policy the Board looks to decide appeals from State Tax Commission decisions within six months.

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.

Part II – Performance Measures

Performance Measure		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Primary Goal						
To timely process and fairly consider each appeal impartially, and to render a just final decision.						
1. Percentage of hearings scheduled, held within 90 days of receipt of perfected appeal	actual	92.38%	96.88%	93.70%	79.35%	-----
	target	100%	100%	100%	100%	100%
2. Percentage of decisions drafted within 90 days of hearing	actual	75.24%	37.50%	41.60%	17.39%	-----
	target	90%	90%	90%	90%	90%
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	90.48%	97.92%	89.29%	79.35%	-----
	target	80%	80%	80%	80%	80%
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	45.71%	38.54%	51.79%	20.65%	-----
	target	100%	100%	100%	100%	100%
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	42.86%	42.86%	83.33%	44.44%	-----
	target	100%	100%	100%	100%	100%
6. Percentage of ad valorem decisions rendered by May 1	actual	100%	96.88%	99.12%	100%	-----
	target	100%	100%	100%	100%	100%

For More Information Contact

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