# *Part I – Agency Profile*

**Agency Overview**

Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers a 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 Idaho State Tax Commission. BTA cases are heard and decided in an attentive and fully neutral manner.

The BTA 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, well-supplied with technical knowledge and experience in taxation, ensures due process safeguards are followed in all its 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 fully independent Board hears tax related appeals *de novo* at an appellate level. Parties may present new evidence to a specialized and neutral tax tribunal. IDAPA 36.01.01 expands on the procedures and process followed in affording parties a fair hearing.

**Revenue and Expenditures**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Revenue** | **FY 2019** | **FY 2020** | **FY 2021** | **FY 2022** |
| General Fund | $618,500 | $663,800 | $634,500 |  |
| **Total** | **$618,500** | **$663,800** | **$634,500** |  |
| **Expenditures** | **FY 2019** | **FY 2020** | **FY 2021** | **FY 2022** |
| Personnel Costs | $463,333 | $505,015 | $541,100 |  |
| Operating Expenditures | $91,771 | $128,270 | $93,400 |  |
| Capital Outlay | $11,330 | $0 | $0 |  |
| Trustee/Benefit Payments | $0 | $0 | $0 |  |
| **Total** | **$566,434** | **$633,300** | **$634,500** |  |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cases Managed and/or Key Services Provided** | **FY 2019** | **FY 2020** | **FY 2021** | **FY 2022** |
| Appeals filed | 288 | 608 | 364 |  |
| Appeals settled, dismissed or withdrawn | 89 | 244 | 262 |  |
| Decisions rendered | 199 | 364 | 102 |  |
| Reconsideration/rehearing motions filed | 13 | 7 | 10 |  |
| Appeals of Board decisions to District Court | 11 | 2 | 4 |  |

**FY 2021 Performance Highlights**

The Legislature has set a statutory deadline of May 1st for the issuing of decisions in ad valorem assessment appeals. This provides the 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.

There are multiple factors outside the Board’s control which affect 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***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Old Performance Measure** | | **FY 2019** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** |
| 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 | 83.68% |  | ---------- | ----------- |  |
| *target* | *100%* | *N/A* | *N/A* | *N/A* |  |
| 1. Percentage of decisions drafted within 90 days of hearing | actual | 80.00% |  | ---------- | ----------- |  |
| *target* | *90%* | *N/A* | *N/A* | *N/A* |  |
| 1. Percentage of approval or disapproval of drafted decisions by full Board within 15 days | actual | 95.79% |  | ---------- | ----------- |  |
| *target* | *80%* | *N/A* | *N/A* | *N/A* |  |
| 1. Percentage of ad valorem decisions issued within 105 days of hearing | actual | 80.53% |  | ---------- | ----------- |  |
| *target* | *100%* | *N/A* | *N/A* | *N/A* |  |
| 1. Percentage of Tax Commission decisions rendered within 180 days of filing | actual | 100% |  | ---------- | ------------ |  |
| *target* | *100%* | *N/A* | *N/A* | *N/A* |  |
| 1. Percentage of ad valorem decisions rendered by May 1st | actual | 100% |  | ---------- | ------------ |  |
| *target* | *100%* | *100%* | *100%* | *100%* |  |

| **New Performance Measure** | | **FY 2019** | **FY 2020** | **FY 2021** | **FY 2022** | **FY 2023** |
| --- | --- | --- | --- | --- | --- | --- |
| Primary Goal  To timely process and fairly consider each appeal impartially, and to render a just final decision. | | | | | | |
| 1. Ad Valorem – average days  between perfected appeal  filing and hearing date | actual | ---------- | 130.52 days | 76.56 days | ---------- |  |
| *target* | *New for*  *FY 2019* | *<90 days* | *<90 days* | *<90 days* |  |
| 2. Ad Valorem – average days  between hearing date and  decision draft | actual | ---------- | 50.34 days | 94.26 days | ---------- |  |
| *target* | *New for*  *FY 2019* | *<90 days* | *<90 days* | *<90 days* |  |
| 3. Ad Valorem – average days  for Board approval/disapproval  of a decision draft | actual | ---------- | 8.97 days | 5.49 days | ---------- |  |
| *target* | *New for*  *FY 2019* | *<15 days* | *<15 days* | *<15 days* |  |
| 4. Ad Valorem – average days  between hearing date and  final decision issued | actual | ---------- | 62.05 days | 101.34 days | ---------- |  |
| *target* | *New for*  *FY 2019* | *<105 days* | *<105 days* | *<105 days* |  |
| 5. Ad Valorem – percentage of  decisions issued by May 1st | actual | 100% | 75.00% | 100% | ---------- |  |
| *target* | *100%* | *100%* | *100%* | *100%* |  |
| 6. Tax Commission – average  days between perfected  appeal filing and final decision | actual | ---------- | 63.38 days | 191.38 days | ---------- |  |
| *target* | *New for*  *FY 2019* | *<180 days* | *<180 days* | *<180 days* |  |

**Performance Measure Explanatory Notes**

New performance measures vary from the old table in key respects; 1) new calculations are based on the number of decisions issued rather than the number of parcels involved, and 2) new calculations exclude those instances where the parties request a continuance or other delay. The new calculations better consider and represent Board performance while also reflecting realistic, attainable targets. The ordering of items 5. and 6. in the new table are swapped to group all ad valorem measurements together.

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