# *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 2021** | **FY 2022** | **FY 2023** | **FY 2024** |
| General Fund | $634,500 | $644,400 | $626,100 |  |
| **Total** | **$634,500** | **$644,400** | **$626,100** |  |
| **Expenditures** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** |
| Personnel Costs | $541,100 | $413,504 | $473,547.81 |  |
| Operating Expenditures | $93,400 | $42,278 | $69,674.68 |  |
| Capital Outlay | $0 | $51,003 | $48,189.56 |  |
| Trustee/Benefit Payments | $0 | $0 | $0 |  |
| **Total** | **$634,500** | **$506,785** | **$591,412** |  |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cases Managed and/or Key Services Provided** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** |
| Appeals filed | 364 | 170 | 306 |  |
| Appeals settled, dismissed, or withdrawn | 262 | 80 | 149 |  |
| Decisions rendered | 102 | 90 | 157 |  |
| Reconsideration/rehearing motions filed  | 10 | 8 | 10 |  |
| Appeals of Board decisions to District Court | 4 | 2 | 1 |  |

**FY 2023 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. This measurement was met for FY2023.

***Part II – Performance Measures***

| **New Performance Measure** | **FY 2021** | **FY 2022** | **FY 2023** | **FY 2024** | **FY 2025**  |
| --- | --- | --- | --- | --- | --- |
| Primary GoalTo 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 | 76.56 days | 87.66 days | 76.10 days |  |  |
| *target* | *<90 days* | *<90 days* | *<90 days* |  |  |
| 2. Ad Valorem – average days  between hearing date and  decision draft | actual | 94.26 days | 77.60 days | 115.22 days |  |  |
| *target* | *<90 days* | *<90 days* | *<90 days* |  |  |
| 3. Ad Valorem – average days  for Board approval/disapproval  of a decision draft | actual | 5.49 days | 9.77 days | 7.55 days |  |  |
| *target* | *<15 days* | *<15 days* | *<15 days* |  |  |
| 4. Ad Valorem – average days  between hearing date and  final decision issued | actual | 101.34 days | 90.30 days | 124.96 days |  |  |
| *target* | *<105 days* | *<105 days* | *<105 days* |  |  |
| 5. Ad Valorem – percentage of  decisions issued by May 1st | actual | 100% | 100% | 100% |  |  |
| *target* | *100%* | *100%* | *100%* |  |  |
| 6. Tax Commission – average  days between perfected  appeal filing and final decision | actual | 191.38 days | 149.13 days | 141.62 days |  |  |
| *target* | *<180 days* | *<180 days* | *<180 days* |  |  |

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