

## 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 taxation related appeals at an appellate level. Parties may present new evidence to a specialized 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 2012	FY 2013	FY 2014	FY 2015
General Fund	\$450,400	\$477,900	\$504,800	\$528,000
<b>Total</b>	<b>\$450,400</b>	<b>\$477,900</b>	<b>\$504,800</b>	<b>\$528,000</b>
Expenditure	FY 2012	FY 2013	FY 2014	FY 2015
Personnel Costs	\$379,100	\$395,800	\$393,500	\$410,800
Operating Expenditures	\$54,400	\$73,100	\$73,100	\$70,300
Capital Outlay	\$0	\$0	\$4,300	\$10,200
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$433,500</b>	<b>\$468,900</b>	<b>\$470,900</b>	<b>\$491,300</b>

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

Cases Managed and/or Key Services Provided	FY 2012	FY 2013	FY 2014	FY 2015
Appeals filed	1107	719	277	205
Appeals settled, dismissed or withdrawn	308	261	158	95
Decisions Rendered	799	458	119	110
Reconsideration/rehearing motions filed	19	18	14	7
Appeals of Board decisions to District Court	4	3	7	1

### Performance Highlights

The Legislature has set a statutory deadline of May 1<sup>st</sup> for the issuing of decisions in 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 the county boards of equalization, meeting the May 1<sup>st</sup> 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 a number of factors outside the Board’s control that affect the disposition of cases. These include the appointment of a balanced, 3-member Board and the expertise of the individual members, as well as, the number, type, and distribution of any given year’s appeals. New tax law, and the time of year at which appeals reach the Board’s Boise office, also affects performance. Please note Performance Measure 4. has been changed from 90 to 105 days. The 105 days correlates with the time standards reflected in items 2. and 3.

***Part II – Performance Measures for Primary Goal***

<b>Performance Measure</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>Benchmark</b>
1. Percentage of hearings scheduled and held within 90 days of receipt of perfected appeal	72.41%	74.20%	92.38%	96.88%	100%
2. Percentage of decisions drafted within 90 days of hearing.	25.80%	23.97%	75.24%	37.50%	90%
3. Percentage of approval or disapproval of draft decision by Board within 15 days	65.64%	98.40%	90.48%	97.92%	80%
4. Percentage of decisions issued within 105 days of hearing	76.25%	24.20%	45.71%	38.54%	100%
5. Percentage of Tax Commission decisions rendered within 180 days (6 months) of filing	34.38%	23.07%	42.86%	42.86%	100%
6. Percentage of ad valorem decisions rendered by May 1	100%	100%	100%	96.88%	100%

***Part II – Performance Measures for Secondary Goal***

<b>Performance Measure</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>Benchmark</b>
1. Review, update and distribute forms, instructions and brochures	Completed	Completed	Completed	Completed	Complete
2. Website updated, decisions timely posted to the website, public service announcements issued, and public awareness researched.	Completed	Completed	Completed	Completed	Complete
3. Review Board statutes and rules	Full Rules Review	Full Rules Review	Partial Rules Review	Partial Rules Review	Complete on 3-Year Cycle

**For More Information Contact**

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