

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 2018	FY 2019	FY 2020	FY 2021
General Fund	\$606,700	\$618,500	\$663,800	\$634,500
Total	\$606,700	\$618,500	\$663,800	\$634,500
Expenditures	FY 2018	FY 2019	FY 2020	FY 2021
Personnel Costs	\$460,293	\$463,333	\$505,015	\$541,100
Operating Expenditures	\$105,435	\$91,771	\$128,270	\$93,400
Capital Outlay	\$11,432	\$11,330	\$0	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$577,160	\$566,434	\$633,300	\$634,500

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2018	FY 2019	FY 2020	FY 2021
Appeals filed	358	288	608	364
Appeals settled, dismissed or withdrawn	98	89	244	262
Decisions rendered	260	199	364	102
Reconsideration/rehearing motions filed	8	13	7	10
Appeals of Board decisions to District Court	5	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 2018	FY 2019	FY 2020	FY 2021	FY 2022
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	34.94%	83.68%		-----	-----
	target	100%	100%	N/A	N/A	N/A
2. Percentage of decisions drafted within 90 days of hearing	actual	67.03%	80.00%		-----	-----
	target	90%	90%	N/A	N/A	N/A
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	98.8%	95.79%		-----	-----
	target	80%	80%	N/A	N/A	N/A
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	91.97%	80.53%		-----	-----
	target	100%	100%	N/A	N/A	N/A
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	72.72%	100%		-----	-----
	target	100%	100%	N/A	N/A	N/A
6. Percentage of ad valorem decisions rendered by May 1 st	actual	100%	100%		-----	-----
	target	100%	100%	100%	100%	100%

New Performance Measure		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
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	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	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	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	New for FY 2019	<105 days	<105 days	<105 days
5. Ad Valorem – percentage of decisions issued by May 1 st	actual	100%	100%	75.00%	100%	-----
	target	100%	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	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.

For More Information Contact

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