

# IDAHO

## Board of Tax Appeals

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### Strategic Plan

For Fiscal Years 2025 – 2028

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1673 W. Shoreline Drive, Suite 120 • Boise, Idaho 83702

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# Idaho State Board of Tax Appeals

Idaho's specialized and independent Board of Tax Appeals (Board) consists of three *citizen* board members. The Legislature established the Board in 1969 to provide Idahoans and other taxpayers with a convenient, fair, and *fully* independent review of state and local tax assessment decisions. The members are selected for public service based on their knowledge of, and experience in, state and local taxation. They are appointed by the governor and confirmed by the senate to rotating three-year terms of service. The Board elects its own chair and receives judicial training at the National Judicial College in Reno, Nevada.

In appealing tax assessments, an individual or business must first appeal to the taxing authority levying the assessment, such as a county board of equalization or the Idaho State Tax Commission. When the parties still disagree, an appeal may then be filed with the Idaho Board of Tax Appeals to be heard by our neutral tribunal.

A single board member or staff hearing officer typically conducts an in-person hearing in a location convenient to the parties, often at the local county courthouse. In decision-making, however, the full Board participates in deciding each case. At least two members of the Board must concur for a final decision and order to be issued. The final decision provides parties with factual findings and legal conclusions.

The BTA adjudicates hundreds of appeals annually at an appellate level. These judicial-like reviews are always *de novo*. Board decisions are further appealable to the district court, and ultimately to the Idaho Supreme Court.

The Board proudly serves Idaho and its citizens by providing due process of law and the best administrative appeal services possible.

## Our Mission

To provide parties with a *fully* independent and *fair* review of taxpayer appeals.

## The Vision

To see all parties provided with a respectful, impartial, and convenient opportunity to seek a just and correct tax determination.

To comment on the following plan, or our services in general, please feel free to write or contact the Board's Director and Clerk using the contact information below. The Board's website also has a feedback feature.



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# Primary Goal

To timely process and fairly consider every appeal impartially, and to render a just final decision.

## Objective #1: Docket each appeal

### Strategy

1. Record new appeals to correct docket and assign appeal number

### Performance Measure

- Percentage of appeals docketed <24 hours after receipt in office

Benchmark: 100%<sup>1</sup>

## Objective #2: Acknowledge receipt of appeal to parties

### Strategies

1. Review appeal to determine whether it is perfected
2. Create secured case file
3. Acknowledge appeal in writing to all concerned parties

### Performance Measures

- Percentage of appeals acknowledged <14 days after receipt in office
- Percentage of non-perfected appeals reviewed and acted on <21 days after receipt
- Percentage of perfected appeal notices issued

Benchmark: 100% with above measures<sup>2</sup>

## Objective #3: Manage pre-hearing actions

### Strategies

1. Assign case to neutral presiding officer
2. Rule on most pre-hearing motions prior to hearing
3. Conduct pre-hearing conferences as warranted

### Performance Measure

- Percentage of motions addressed prior to hearing cases

Benchmark: >90%<sup>3</sup>

The successful accomplishment of Objectives #3 through #10 depends keenly on the timely appointment of well-qualified Board Members, as well as an experienced and adequate number of staff.

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<sup>1</sup> Based on internal target.

<sup>2</sup> Based on IDAPA 36.01.01.048.01 and internal service targets.

<sup>3</sup> Based on internal target to ensure successful hearings and timely final dispositions.

## **Objective #4: Schedule and hear appeals timely after acknowledgment**

### Strategies

1. Coordinate hearing officer schedules with case management efforts
2. Maintain current statewide listing of suitable in-person hearing rooms
3. Reserve safe and secure accommodations for hearing
4. Schedule hearing <90 days after acknowledgment letter
5. Issue hearing notice at least 20 days prior to an in-person hearing and at least 35 days before a telephonic hearing
6. Communicate hearing calendar and calendar changes to presiding officer

### Performance Measure

- Average days between hearing and appeal acknowledgment or notice of perfected appeal

Benchmark: <90 days<sup>4</sup>

## **Objective #5: Prepare for and conduct fair hearing**

### Strategies

1. Secure travel accommodations for presiding officer
2. Convey file materials to presiding officer 2-4 weeks prior to hearing, and supplement as needed
3. Conduct hearing and gather sworn testimony, other evidence, and legal argument
4. Close record at end of hearing unless presiding officer issues a special order

### Performance Measures

- Travel arrangements sufficiently made and communicated to presiding officer
- Fair hearing conducted, and official case record created and secured

Benchmark: 100% compliance with above measures<sup>5</sup>

## **Objective #6: Draft reasoned and supported final decision and order**

### Strategies

1. Maintain current law library resources and access to legal research service
2. Determine issue(s) to be decided
3. Identify, consider, and apply pertinent code, case law, or other legal authority
4. Determine key facts and resolve evidentiary conflicts
5. Prepare findings of fact, conclusions of law, and final order
6. Draft final decision language after a case is fully submitted

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<sup>4</sup> Based on internal target established to improve customer service; excludes appeals with party-requested delays.

<sup>5</sup> Based on internal service targets, Idaho Code § 63-3814, IDAPA 36.01.01.106.06.

#### Performance Measure

- Average days to draft decision after hearing or record's closing

Benchmark: <90 days<sup>6</sup>

### **Objective #7: Circulate proposed decision for Board approval**

#### Strategy

1. Secure minimum of two<sup>7</sup> Board member signatures after circulating a proposed decision

#### Performance Measure

- Average days to receive Board member input and signatures

Benchmark: <15 days<sup>8</sup>

### **Objective #8: Issue final decision and order**

#### Strategies

1. Mail final decision and order to parties in a timely manner after hearing
2. Issue ad valorem decisions, absent a party-requested delay, by statutory deadline
3. Issue Tax Commission decisions <180 days after appeal filing

#### Performance Measures

- Average days after hearings to render decisions
- Percentage of ad valorem decisions issued by May 1<sup>st</sup> when no continuance stipulated
- In appeals from State Tax Commission (STC) decisions, average days between a perfected appeal filing and date decision is rendered

#### Benchmarks:

- Ad valorem decisions <105 days after hearing<sup>9</sup>
- 100% of Ad valorem decisions issued by May 1<sup>st</sup> when no continuance stipulated<sup>10</sup>
- STC decisions <180 days between perfected appeal and decision rendered<sup>11</sup>

### **Objective #9: Rule on motions for reconsideration or rehearing**

#### Strategies

1. Consider motions and responses from other party
2. Rule on motion <30 days

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<sup>6</sup> Based on internal target established to improve customer service.

<sup>7</sup> Based on Idaho Code § 63-3809(1).

<sup>8</sup> Based on internal target established to optimize service.

<sup>9</sup> Based on internal measurement target established to improve service.

<sup>10</sup> Based on Idaho Code § 63-3809(4).

<sup>11</sup> Based on internal target established to improve customer service.

3. Prepare and issue written order
4. Draft reconsideration or conduct rehearing when warranted

#### Performance Measures

- Percentage of reconsideration/rehearing motions decided <30 days
- Percentage of rehearings conducted <90 days

#### Benchmarks

- 100% <30 days<sup>12</sup>
- 100% <90 days<sup>13</sup>

### **Objective #10: Prepare case file for judicial review**

#### Strategies

1. Accurately index, copy, and “Bates stamp” the official record
2. Prepare copies of official transcript (digital recording)
3. Notify parties of lodging of record for review
4. Consider and rule on objections to lodged record
5. Forward settled record to district court <42 days after petition filing

#### Performance Measures

- Percentage of settled transcripts and records timely transmitted and filed

Benchmark: 100%<sup>14</sup>

## Supporting Goal

Ensure taxpayers are aware of appeal rights to the Idaho Board of Tax Appeals and are able to readily and effectively access the Board’s judicial services.

### **Objective #1: Provide helpful information to parties and others for efficient participation throughout the appeal process**

#### Strategies

1. Provide for and distribute hard copy appeal forms and instructions to counties statewide
2. Make available and distribute updated informational material
3. Maintain fillable forms and accompanying instructions for standard appeal actions
4. Develop and post helpful information to Board’s website

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<sup>12</sup> Based on IDAPA 36.01.01.145.06.

<sup>13</sup> Based on internal service targets.

<sup>14</sup> Based on Idaho Code § 63-3812, and Rule 84, I.R.C.P.

5. Make survey available to hearing participants

#### Performance Measures

- Appeal forms and instructions updated and distributed to 44 counties
- Informational materials updated and made available or distributed
- Other easy-to-use forms developed and made available to parties and legal representatives
- New and accurate website information posted

#### Benchmarks

- All forms, instructions, and informational material annually reviewed or updated, and posted to the website, as well as distributed in hardcopy, by July 1<sup>st</sup> or as indicated<sup>15</sup>
- New information and resources posted to website at least annually<sup>16</sup>

### **Objective #2: Develop and administer a public relations campaign to ensure Idaho taxpayers are aware of administrative appeal rights, and how to file and prepare for an appeal**

#### Strategies

1. Annually update public resources on Board's website
2. Annually post final ad valorem decisions to the website (decisions in Tax Commission cases are available upon request)
3. Capture opportunities to communicate about the Board's judicial services and to gather feedback from participants and policy makers

#### Performance Measures

- Percentage of final ad valorem decisions posted to the website after appeal window has closed
- Website resources and information kept current
- Parties surveyed for feedback annually

#### Benchmarks

- 100% of ad valorem decisions posted
- New or updated website resources available annually
- Public presentations, articles offered, and feedback pursued annually

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<sup>15</sup> Based on internal service targets.

<sup>16</sup> Based on internal service targets and Idaho Code § 67-1904(10).



### **Objective #3: Review Board statutes, procedural rules, and policies**

#### Strategies

1. Ongoing designation of a Rules Review Officer (RRO) for agency
2. Regularly solicit Board personnel and public input on procedural rules and Board statutes
3. Systematically review and propose beneficial changes to existing statutes, rules, and policies
4. Incorporate user-friendly language, simplifications, and other improvements to rules
5. Track and report progress in reducing rule verbiage and restrictive language within the agency's annual performance reports

#### Performance Measures

- Board statutes and rules systematically reviewed by staff
- Existing policies periodically reviewed and new policies considered

#### Benchmarks:

- Board statutes, procedural rules, and policies reviewed annually on partial and prioritized basis, with a comprehensive review completed once every three years
- Comprehensive rules review annually

## **Key External Factors**

The following external factors are fully or significantly beyond the Board's functional control. From prior experience, they are known to have the potential to materially affect the achievement of the Board's primary and secondary goals.

1. Seating of a full and balanced Board, together with the Board's relative expertise and the members' availability
2. Agency staffing and the staff's relative expertise
3. The number, timing, and distribution (locations) of appeals, together with late-fall and winter weather events
4. The nature and complexity of appeals, together with the number of stipulations for continuance and settlement, and the number and nature of discovery issues
5. Difficulty in obtaining accurate price information for all real property transactions
6. Availability of timely funding for both adequate staffing levels and operating expenses (supplemental appropriations provide additional funding in higher workload years, but with poor timing and efficiency)
7. Availability of safe and secure hearing accommodations
8. Parties' preparedness for hearing
9. Legislative changes to Idaho's tax law or tax appeal system including tax shifts
10. The number, nature, and timing of court appeals