

## 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	\$662,200
<b>Total</b>	<b>\$634,500</b>	<b>\$644,400</b>	<b>\$626,100</b>	<b>\$662,200</b>
Expenditures	FY 2021	FY 2022	FY 2023	FY 2024
Personnel Costs	\$541,100	\$413,504	\$473,547	\$461,032
Operating Expenditures	\$93,400	\$42,278	\$69,674	\$69,712
Capital Outlay	\$0	\$51,003	\$48,189	\$50,905
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$634,500</b>	<b>\$506,785</b>	<b>\$591,412</b>	<b>\$581,649</b>

### 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	291
Appeals settled, dismissed, or withdrawn	262	80	149	159
Decisions rendered	102	90	157	132
Reconsideration/rehearing motions filed	10	8	10	8
Appeals of Board decisions to District Court	4	2	1	7

### FY 2024 Performance Highlights

The Legislature has set a statutory deadline of May 1<sup>st</sup> 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 1<sup>st</sup> deadline is the Board's primary performance measurement. This measurement was met for FY2024.

**Part II – Performance Measures**

New Performance Measure		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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	76.56 days	87.66 days	76.10 days	60.52	
	target	<90 days	<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	97.42	
	target	<90 days	<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	6.58	
	target	<15 days	<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	108.12	
	target	<105 days	<105 days	<105 days	<105 days	
5. Ad Valorem – percentage of decisions issued by May 1 <sup>st</sup>	actual	100%	100%	100%	100%	
	target	100%	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	198.43	
	target	<180 days	<180 days	<180 days	<180 days	

**For More Information Contact**


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## **Director Attestation for Performance Report**

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In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho Board of Tax Appeals

  
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Director's Signature

8.20.24  
\_\_\_\_\_  
Date

Please return to:

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