

Agency Summary And Certification

FY 2026 Request

Agency: Board of Tax Appeals

351

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department Director:

Cindy Pollock

Date: 08/26/2024

			FY 2024 Total Appropriation	FY 2024 Total Expenditures	FY 2025 Original Appropriation	FY 2025 Estimated Expenditures	FY 2026 Total Request
Appropriation Unit							
Board of Tax Appeals			662,200	581,600	656,000	656,000	691,100
Total			662,200	581,600	656,000	656,000	691,100
By Fund Source							
G	10000	General	662,200	581,600	656,000	656,000	691,100
Total			662,200	581,600	656,000	656,000	691,100
By Account Category							
Personnel Cost			511,400	461,000	521,200	521,200	559,300
Operating Expense			97,700	69,700	81,300	81,300	81,300
Capital Outlay			53,100	50,900	53,500	53,500	50,500
Total			662,200	581,600	656,000	656,000	691,100
FTP Positions			4.00	4.00	4.00	4.00	4.00
Total			4.00	4.00	4.00	4.00	4.00

Division Description

Request for Fiscal Year: 2026

Agency: Board of Tax Appeals

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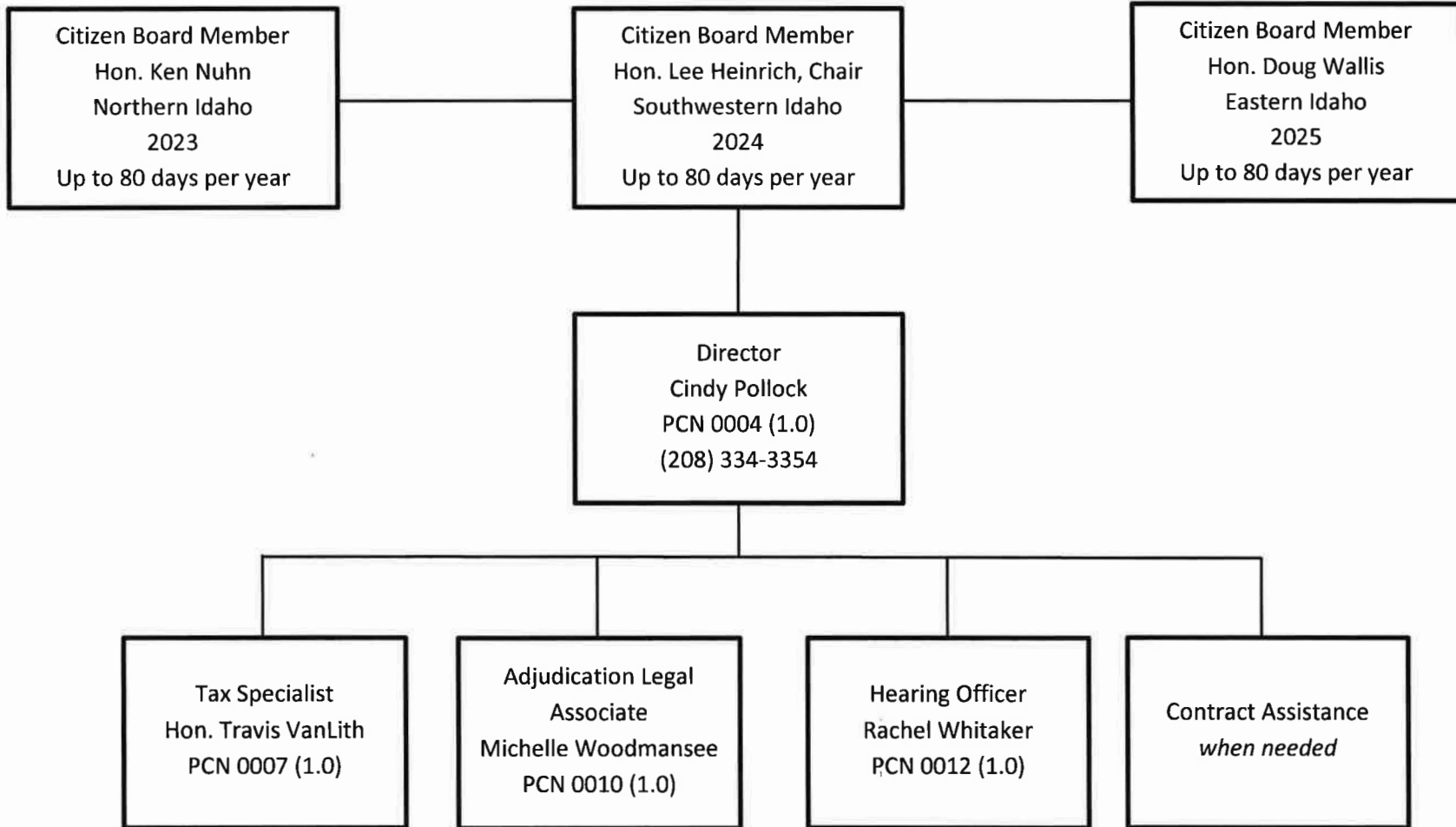
Division: Board of Tax Appeals

BT1

Statutory Authority: I.C. 63-3801

The fully independent State Board of Tax Appeals (BTA) was established in 1969 to provide taxpayers with a convenient and popular means of bringing appealed assessments before a neutral and impartial tax tribunal. Each year, hundreds of appeals are brought before the BTA either from property tax decisions made by county boards of equalizations, or from various tax-related decisions made by the State Tax Commission. BTA cases are heard and decided in an attentive, courteous, and fully neutral manner. The BTA provides parties with an accessible and fair hearing to present their evidence and argument. New evidence arguments are permitted at these hearings which are held across the state in locations convenient to the parties. The three-member citizen board ensures due process safeguards are followed in all proceedings and also bring wealth of tax-related expertise to decision-making duties. The Board's administrative proceedings are technically formal, but stand in contrast to most court proceedings which may take considerably longer to complete, often necessitate legal representation, and can add other expenses for the parties.

Board of Tax Appeals



August 2024 (total FTP 4.0)

Cindy Pollock, Director

Date 7/28/24

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	Board of Tax Appeals						351
Division	Board of Tax Appeals						BT1
Appropriation Unit	Board of Tax Appeals						TAAE
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						TAAE
	HB249						
	10000 General	4.00	511,400	97,700	53,100	0	662,200
		4.00	511,400	97,700	53,100	0	662,200
1.61	Reverted Appropriation Balances						TAAE
	10000 General	0.00	(50,400)	(28,000)	(2,200)	0	(80,600)
		0.00	(50,400)	(28,000)	(2,200)	0	(80,600)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						TAAE
	10000 General	4.00	461,000	69,700	50,900	0	581,600
		4.00	461,000	69,700	50,900	0	581,600
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						TAAE
	SB1336						
	10000 General	4.00	521,200	81,300	49,100	0	651,600
	OT 10000 General	0.00	0	0	4,400	0	4,400
		4.00	521,200	81,300	53,500	0	656,000
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						TAAE
	10000 General	4.00	521,200	81,300	49,100	0	651,600
	OT 10000 General	0.00	0	0	4,400	0	4,400
		4.00	521,200	81,300	53,500	0	656,000
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						TAAE
	10000 General	4.00	521,200	81,300	49,100	0	651,600
	OT 10000 General	0.00	0	0	4,400	0	4,400
		4.00	521,200	81,300	53,500	0	656,000
Base Adjustments							
8.41	Removal of One-Time Expenditures						TAAE
	This decision unit removes one-time appropriation for FY 2024.						
	OT 10000 General	0.00	0	0	(4,400)	0	(4,400)
		0.00	0	0	(4,400)	0	(4,400)
FY 2026 Base							
9.00	FY 2026 Base						TAAE

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	4.00	521,200	81,300	49,100	0	651,600
OT 10000	General	0.00	0	0	0	0	0
		4.00	521,200	81,300	49,100	0	651,600
Program Maintenance							
10.11	Change in Health Benefit Costs						TAAE
	This decision unit reflects a change in the employer health benefit costs.						
10000	General	0.00	5,200	0	0	0	5,200
		0.00	5,200	0	0	0	5,200
10.12	Change in Variable Benefit Costs						TAAE
	This decision unit reflects a change in variable benefits.						
10000	General	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
10.23	Contract Inflation Adjustments						TAAE
	River Walk II LLC - Office Lease						
10000	General	0.00	0	0	1,400	0	1,400
		0.00	0	0	1,400	0	1,400
10.61	Salary Multiplier - Regular Employees						TAAE
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
10000	General	0.00	3,700	0	0	0	3,700
		0.00	3,700	0	0	0	3,700
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						TAAE
10000	General	4.00	530,100	81,300	50,500	0	661,900
OT 10000	General	0.00	0	0	0	0	0
		4.00	530,100	81,300	50,500	0	661,900
Line Items							
12.01	Board Per Diem Increase						TAAE
	Request for increase in Board Member per diem from \$300 per day to \$400 per day.						
10000	General	0.00	29,200	0	0	0	29,200
		0.00	29,200	0	0	0	29,200
FY 2026 Total							
13.00	FY 2026 Total						TAAE
10000	General	4.00	559,300	81,300	50,500	0	691,100
OT 10000	General	0.00	0	0	0	0	0
		4.00	559,300	81,300	50,500	0	691,100

Agency: Board of Tax Appeals

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Decision Unit Number 12.01 Descriptive Title Board Per Diem Increase

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	29,200	0	0	29,200
55 -	0	0	0	0
70 -	0	0	0	0
80 -	0	0	0	0
Totals	29,200	0	0	29,200
	0.00	0.00	0.00	0.00

Appropriation Unit: Board of Tax Appeals TAAE

Personnel Cost

503 Brd/Cmsn Members	24,000	0	0	24,000
512 Employee Benefits	5,200	0	0	5,200
Personnel Cost Total	29,200	0	0	29,200
	29,200	0	0	29,200

Explain the request and provide justification for the need.

The purpose of this request is to increase the compensation rate for board members to \$400 per day in order to attract and retain qualified candidates to serve on the Board of Tax Appeals.

If a supplemental, what emergency is being addressed?

n/a

Specify the authority in statute or rule that supports this request.

Idaho Code Section 63-3804, Idaho Code

Indicate existing base of PC, OE, and/or CO by source for this request.

General Fund

What resources are necessary to implement this request?

none

List positions, pay grades, full/part-time status, benefits, terms of service.

Part-time Board Members – 3-year terms

Will staff be re-directed? If so, describe impact and show changes on org chart.

n/a

Detail any current one-time or ongoing OE or CO and any other future costs.

none

Describe method of calculation (RFI, market cost, etc.) and contingencies.

n/a

Provide detail about the revenue assumptions supporting this request.

n/a

Who is being served by this request and what is the impact if not funded?

This request benefits Idaho taxpayers by enabling the agency to retain and recruit qualified Board Members.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

The Board of Tax Appeals' mission is "To provide parties with a fully independent and fair review of taxpayer appeals" and the primary goal of the agency is "To timely process and fairly consider every appeal impartially, and to render a just final decision." Achieving these strategic objectives is fundamentally dependent on the timely appointment of qualified individuals to serve on the Board. Indeed, Idaho Code § 63-3802 specifically requires board members, ". . . be selected on the basis of their knowledge of and experience in taxation, gained from service as certified public accountants, public accountants, licenses real estate brokers, attorneys, duly accredited property appraisers, or in some other manner." The legislature clearly intended professional industry experts to serve on the Board of Tax Appeals but the current compensation rate for board members presents a challenge to achieve the legislature's intent.

This proposed legislation will increase the compensation rate for board members to be more commensurate with the skills and expertise required for appointment to the Board and should enable the agency to continue to attract the type of qualified individual the legislature envisioned when creating the Board of Tax Appeals. A fully resourced Board is essential to the agency's core service mission to Idaho taxpayers.

What is the anticipated measured outcome if this request is funded?

A fully functional and professional experienced Board is necessary to achieve all the agency's performance and strategic goals, particularly the annual statutory deadline of May 1 by which all ad valorem decisions must be issued.

PCF Detail Report

Request for Fiscal Year: 2026

Agency: Board of Tax Appeals

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Appropriation Unit: Board of Tax Appeals

TAAE

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	4.00	303,556	52,000	67,010	422,566
		Total from PCF	4.00	303,556	52,000	67,010	422,566
		FY 2025 ORIGINAL APPROPRIATION	4.00	384,776	52,000	84,424	521,200
		Unadjusted Over or (Under) Funded:	.00	81,220	0	17,414	98,634
Adjustments to Wage and Salary							
NEWP-097042	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	24,000	0	1,874	25,874
NEWP-186545	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	24,000	0	1,874	25,874
NEWP-556325	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	24,000	0	1,874	25,874
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	72,000	0	5,622	77,622
		Permanent Positions	4.00	303,556	52,000	67,010	422,566
		Estimated Salary and Benefits	4.00	375,556	52,000	72,632	500,188
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	9,220	0	11,792	21,012
		Estimated Expenditures	.00	9,220	0	11,792	21,012
		Base	.00	9,220	0	11,792	21,012

PCF Summary Report

Request for Fiscal Year: 2026

Agency: Board of Tax Appeals

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Appropriation Unit: Board of Tax Appeals

TAAE

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2025 ORIGINAL APPROPRIATION	4.00	384,776	52,000	84,424	521,200
5.00	FY 2025 TOTAL APPROPRIATION	4.00	384,776	52,000	84,424	521,200
7.00	FY 2025 ESTIMATED EXPENDITURES	4.00	384,776	52,000	84,424	521,200
9.00	FY 2026 BASE	4.00	384,776	52,000	84,424	521,200
10.11	Change in Health Benefit Costs	0.00	0	5,200	0	5,200
10.12	Change in Variable Benefit Costs	0.00	0	0	0	0
10.61	Salary Multiplier - Regular Employees	0.00	3,000	0	700	3,700
11.00	FY 2026 PROGRAM MAINTENANCE	4.00	387,776	57,200	85,124	530,100
12.01	Board Per Diem Increase	0.00	24,000	0	5,200	29,200
13.00	FY 2026 TOTAL REQUEST	4.00	411,776	57,200	90,324	559,300

Contract Inflation

Request for Fiscal Year: 2026

Agency: Board of Tax Appeals

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Board of Tax Appeals

TAAE

Appropriation Unit:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated Expenditures	Contract Dates	FY 2026 Contractual % Change	FY 2026 Total
Contract								
River Walk II LLC - Office Lease	42,423	43,696	45,006	46,363	47,757	7/1/2023 - 6/30/2028	3	1,400
Total	42,423	43,696	45,006	46,363	47,757			1,400
Fund Source								
General	42,423	43,696	45,006	46,363	47,757			1,400
Total	42,423	43,696	45,006	46,363	47,757			1,400

LEASE AGREEMENT FOR SPACE

THIS LEASE AGREEMENT FOR SPACE ("Lease Agreement") is entered effective upon the date of the last required signature (the "Effective Date"), by and between Riverwalk Center, LLC, an Idaho limited liability company, c/o Rafanelli and Nahas Management Corp., 702 W. Idaho Street, #825, Boise, Idaho 83702 (the "Lessor"), and the **STATE OF IDAHO**, by and through the State Board of Tax Appeals, 3380 Americana Terrace, 1st Floor, Boise, Idaho 83706-0088 (the "Lessee"), for the leasing of that real property described below and referred to as the "Premises." The Lessor and the Lessee may be referred to collectively as the "Parties." The Parties specifically agree and acknowledge that the approval signature of the Leasing Manager, Division of Public Works, Department of Administration, is a required signature.

WITNESSETH

WHEREFORE, in consideration of the mutual covenants, agreements, and conditions contained in this Lease Agreement, the Parties agree as follows.

- 1. LEASE OF PREMISES.** The Lessor does hereby demise and lease to the Lessee the Premises situated in the Riverwalk Center, City of Boise, County of Ada, State of Idaho, known and described as follows: 1673 W. Shoreline Drive, Ste. 120, RiverWalk II, Boise, Idaho 83702. The lease of the Premises includes the right, together with other tenants of Riverwalk Center and their employees and business invitees, to use the common public areas of Riverwalk Center for their intended use and subject to the other provisions of this Lease Agreement but includes no other rights not specifically set forth herein.
- 2. TERM.** The term of this Lease Agreement is Five Years. As time is of the essence, the term of this Lease Agreement shall begin on July 1, 2018, and shall end at midnight on June 30, 2023. The Parties agree that this Lease Agreement is subject to the termination, expiration and renewal rights set forth in this Lease Agreement. The Lessee may, at the expiration of the term of this Lease Agreement and without the necessity of renewing said Lease Agreement, continue in its occupancy of the Premises on a month to month basis upon the terms and conditions set forth in this Lease Agreement for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month to month occupancy upon ninety (90) days' prior written notice to the Lessee.
- 3. PAYMENT.** The Lessee shall pay to Lessor a fixed payment for the term of this Lease Agreement in monthly installments of \$3,332.29 each. The lease payment shall be computed at a rate of \$17.50 per square foot, per year. The total square footage of the Premises is 2,285, subject to measurement using BOMA standard. The total yearly lease payment is \$39,987.50. Upon election by the Lessee to pay annually in advance, the Lessor shall allow Lessee a discount of Two Percent (2%). The lease payment shall be adjusted in accordance with Section 7.K of this Lease Agreement. The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.
- 4. ACCEPTANCE OF PREMISES.** Lessor shall deliver the Premises to Lessee in accordance with floor plans and specifications attached to this Lease Agreement as Exhibits B and C, and incorporated herein by reference. Prior to or at occupancy, Lessee shall provide Lessor with a written statement acknowledging inspection and acceptance of the Premises. Lessee's obligations under this Lease Agreement shall not commence until Lessee's acceptance of the Premises. Lessee's inspection and acceptance of the Premises are based upon what may be reasonably observed by one untrained or unfamiliar with building inspections. At Lessee's discretion, Lessee may have particular conditions or parts of the Premises inspected by one trained or familiar with building inspections. In no event shall Lessee's inspection, or inspection by any agent of Lessee, be deemed a waiver of any defects in the Premises.
- 5. NO WASTE; REPAIRS.** Lessee will not commit waste on the Premises, nor will it disfigure or deface any part of Riverwalk Center, grounds, or any other part of the Premises, including fixtures. Lessee further covenants that upon return, the Premises will be in the same condition as originally received, reasonable wear and tear excepted. Repairs, except those actually necessitated by Lessee's waste, disfigurement or defacement, and except for repairs required by the removal of Trade Fixtures as provided for in Paragraph 12 of this Lease Agreement, shall be made solely at the Lessor's

terms no later than ninety (90) days prior to the expiration of the Lease Agreement. The lease payment shall increase according to the following schedule:

Period			Rent/Sq Ft	Rent/Yr	Rent/Mo.
7/1/2023	to	6/30/2024	\$ 20.29	\$ 46,362.65	\$ 3,863.55
7/1/2024	to	6/30/2025	\$ 20.90	\$ 47,756.50	\$ 3,979.70
7/1/2025	to	6/30/2026	\$ 21.53	\$ 49,196.05	\$ 4,099.67
7/1/2026	to	6/30/2027	\$ 22.17	\$ 50,658.45	\$ 4,221.53
7/1/2027	to	6/30/2028	\$ 22.84	\$ 52,189.40	\$ 4,349.12

M. Free Rent. The Parties agree that no rent shall be charged for the month of July 2018.

N. Early Occupancy. In the event the Premises are delivered and accepted by the Lessee before July 1, 2018, the Parties agree that no rent shall be charged for the months prior to July 1, 2018.

O. Other Special Provisions. No other special provisions exist.

8. **FAILURE TO REPAIR, MAINTAIN OR SERVICE.** In the event that the Lessor shall fail or refuse to make such repairs, perform such maintenance, provide such services, or to take any other action required of the Lessor pursuant to this Lease Agreement, Lessee shall give Lessor reasonable notice and time to cure and, failing such cure, Lessee may, at its option, make such repairs, perform such maintenance, provide such services, or take any such action, and deduct such sums expended doing so from the lease payments due to the Lessor. In the event that such failure or refusal prevents Lessee from occupying any or all of the Premises, Lessee may deduct a pro rata sum from its lease payments equal to the greater of the monthly cost per square foot of those Premises not acceptable for occupancy or the actual cost incurred by the Lessee to secure and occupy alternate premises. Lessee's decision to exercise this remedy shall not be deemed to limit its exercise of any other remedy available under this Lease Agreement, at law or in equity.

9. **INDEMNIFICATION.** Lessor hereby agrees to defend, indemnify and save Lessee harmless from and against any and all liability, loss, damage, cost, and expense, including court costs and reasonable attorneys' fees of whatever nature or type, whether or not litigation is commenced, that the Lessee may incur, by reason of gross negligence or willful misconduct of the Lessor, or its employees or agents or any breach or default of the Lessor in the performance of its obligations under this Lease Agreement. The foregoing indemnity shall not apply to any injury, damage or other claim resulting solely from the act or omission of the Lessee. Nothing contained herein shall be deemed a waiver of Lessee's sovereign immunity, which is hereby expressly retained.

10. **USE OF PREMISES.** Lessee shall use the Premises for the following purposes: to conduct the business of the State of Idaho. Lessor warrants that, upon delivery, the Premises will be in good, clean condition and will comply with all laws, regulations or ordinances of any applicable municipal, county, state, federal or other public authority respecting such use as specified above, including but not limited to health, safety and building codes specified in Paragraph 27 of this Lease Agreement. Lack of compliance shall be an event of default and shall be grounds for termination of this Lease Agreement.

During the full term of this Lease, Lessee shall use the Premises for general office purposes and related uses only. Any different use by Lessee shall first require the prior written consent of Lessor, which consent shall be within the sole and exclusive discretion of Lessor. The Lessee acknowledges and agrees that Lessor may withhold consent to such different use, and such shall not be unreasonable, if it would (i) violate any restriction or exclusive right granted to another tenant or occupant of the building, or entitle another such other tenant or occupant to reduce its rent or terminate its lease, (ii) be in breach of any restrictions applicable to the building, (iii) involve the storage, use or disposal of any material or substance which is then classified as "hazardous" or "toxic" by any law or regulation, (iv) adversely affect the reputation or image of the building, as reasonably determined by Lessor, or (v) require Lessor to perform any alterations to the Premises or the building by reason of any applicable law, code or regulation. The provisions concerning hazardous waste and material set forth in "Exhibit E" attached hereto and made a part hereof are hereby made a part of this Lease Agreement. The Lessee's use of the Premises shall be in full compliance with all statutes, ordinances, laws, rules, regulations and restrictive covenants applicable to the Premises, and in a manner which shall not result in a nuisance to or unnecessary disturbance of other tenants of building. The Lessee shall comply with all rules and regulations of the National Fire Protection Association, the applicable Fire Rating Bureau and any similar body. The Lessee shall not

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: ~~Marco Meyer~~ RIVERWALK II LLC NV

Date: November 21, 2023

Signature: [Signature]

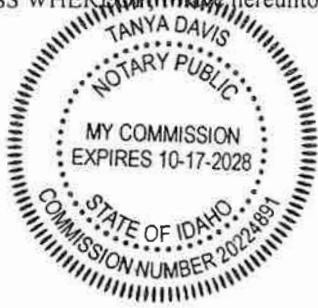
Printed Name: MARCO MEYER

Title: PARTNER

STATE OF Idaho)
) ss.
COUNTY OF Ada)

On this 21 day of November, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared Marco Meyer, known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the Marco Meyer, as Lessor, and acknowledged to me that he/she executed the same on behalf of the Lessor.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



NOTARY PUBLIC Tanya Davis
Residing at: Ada County, Idaho
Commission expires 10/17/2028

Date: December 11, 2023

LESSEE: Board of Tax Appeals
Signature: [Signature]

Printed Name: Cynthia Rollock

Title: Director

STATE OF Idaho)
) ss.
COUNTY OF Ada)

On this 11th day of December, 2023, before me, the undersigned, a Notary Public in and for said State, personally appeared [Name], known or identified to me to be the person whose name is subscribed to the foregoing instrument on behalf of the Board of Tax Appeals, and acknowledged to me that he/she executed the same on behalf of the Lessee.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



NOTARY PUBLIC Travis VanLith
Residing at: Canyon County
Commission expires 5/3/2025

APPROVED BY:

Richard Brien, Statewide Leasing Manager Date
State Leasing Program, Division of Public Works, Department of Administration

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Board of Tax Appeals (BTA)	Division/Bureau:	N/A
Prepared By:	Rachel Whitaker	E-mail Address:	rachel.whitaker@bta.idaho.gov
Telephone Number:	208-334-3354	Fax Number:	208-334-4060
DFM Analyst:	Jacob Sauer	LSO/BPA Analyst:	Kelci Karl-Robinson
Date Prepared:	7/29/2024	Fiscal Year:	2026

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	BTA offices at Riverwalk Center in the Riverwalk II Building					
City:	Boise	County:	Ada			
Property Address:	1673 W. Shoreline Drive, Suite 120			Zip Code:	83702	
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires:	6/30/2028

FUNCTION/USE OF FACILITY

The BTA's office space is used for administrative purposes, closed deliberations, board meetings, and for conducting formal hearings. The office is also used for legal conferences and personnel training.

COMMENTS

The current facility space includes a dedicated hearing room and private offices for FTP. Additional office space is used for part-time board members, as well as part-time and temporary employees.

WORK AREAS

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Number of Work Areas:	5	5	5	5	5	5
Full-Time Equivalent Positions:	4	4	4	4	4	4
Temp. Employees, Contractors, Auditors, etc.:	1					

SQUARE FEET

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Square Feet:	2,285	2,285	2,285	2,285	2,285	2,285

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
Total Facility Cost/Yr:	\$46,363	\$47,757	\$49,196	\$50,658	\$52,189	\$53,755

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2024	ESTIMATE 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

- Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Ross@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

The safety and security of hearing participants and BTA personnel is a space priority. Ample parking and good visibility/access are also priorities, as is a neutral site away from the shadow of the STC of Ada County office spaces. A formal hearing room with ample time availability facilitates the timely and orderly resolution of cases.

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
Total	\$634,500	\$644,400	\$626,100	\$662,200
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
Total	\$634,500	\$506,785	\$591,412	\$581,649

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 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 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 st	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

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



Director's Signature

8.20.24

Date

Please return to:

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