

Agency Summary And Certification

FY 2027 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: 08/29/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Board of Tax Appeals			656,000	565,900	680,700	660,300	700,600
Total			656,000	565,900	680,700	660,300	700,600
By Fund Source							
G	10000	General	656,000	565,900	680,700	660,300	700,600
Total			656,000	565,900	680,700	660,300	700,600
By Account Category							
Personnel Cost			521,200	464,600	541,500	541,500	560,000
Operating Expense			81,300	48,800	88,700	68,300	88,700
Capital Outlay			53,500	52,500	50,500	50,500	51,900
Total			656,000	565,900	680,700	660,300	700,600
FTP Positions			4	4	4	4	4
Total			4	4	4	4	4

Division Description**Request for Fiscal Year:** 2027**Agency:** Board of Tax Appeals

351

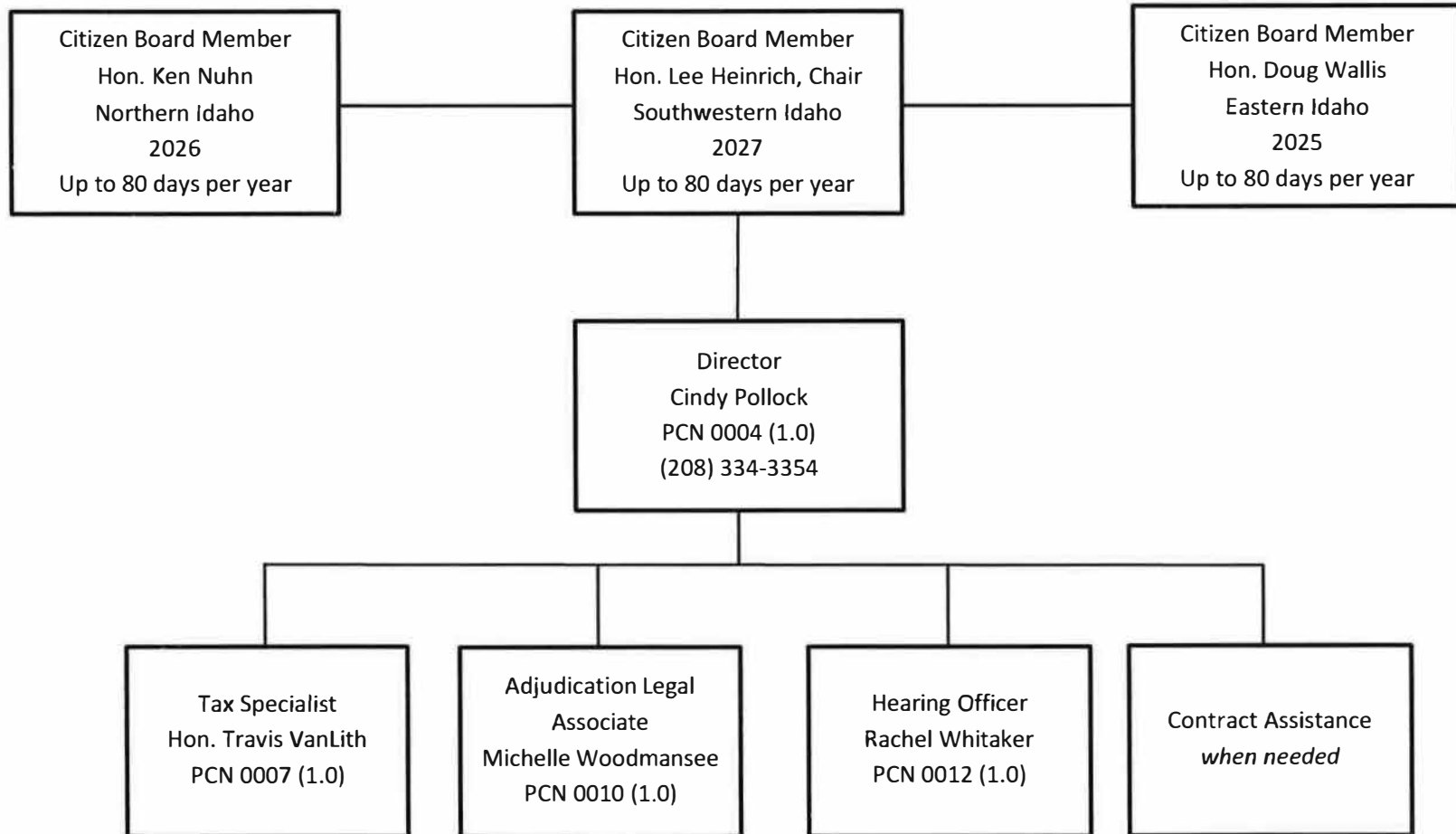
Division: Board of Tax Appeals

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
Authorized FTP – 4
Vacant FTP 7/23/25 - 0



Cindy Pollock, Director

Date 7/23/25

		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 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							TAAE
	SB1336							
	10000 General	4.00	521,200	81,300	53,500	0	656,000	
		4.00	521,200	81,300	53,500	0	656,000	
1.61	Reverted Appropriation Balances							TAAE
	10000 General	0.00	(56,600)	(32,500)	(1,000)	0	(90,100)	
		0.00	(56,600)	(32,500)	(1,000)	0	(90,100)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							TAAE
	10000 General	4.00	464,600	48,800	52,500	0	565,900	
		4.00	464,600	48,800	52,500	0	565,900	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							TAAE
	S1110							
	10000 General	4.00	541,500	88,700	50,500	0	680,700	
		4.00	541,500	88,700	50,500	0	680,700	
FY 2026 Total Appropriation								
5.00	FY 2026 Total Appropriation							TAAE
	10000 General	4.00	541,500	88,700	50,500	0	680,700	
		4.00	541,500	88,700	50,500	0	680,700	
Appropriation Adjustments								
6.61	Gov's Approved Reduction							TAAE
	OT 10000 General	0.00	0	(20,400)	0	0	(20,400)	
		0.00	0	(20,400)	0	0	(20,400)	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							TAAE
	10000 General	4.00	541,500	88,700	50,500	0	680,700	
	OT 10000 General	0.00	0	(20,400)	0	0	(20,400)	
		4.00	541,500	68,300	50,500	0	660,300	
FY 2027 Base								
9.00	FY 2027 Base							TAAE
	10000 General	4.00	541,500	88,700	50,500	0	680,700	
		4.00	541,500	88,700	50,500	0	680,700	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
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	14,600	0	0	0	14,600	
		0.00	14,600	0	0	0	14,600	
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
	Riverwalk II LLC							
	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	3,900	0	0	0	3,900	
		0.00	3,900	0	0	0	3,900	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							TAAE
	10000 General	4.00	560,000	88,700	51,900	0	700,600	
		4.00	560,000	88,700	51,900	0	700,600	
FY 2027 Total								
13.00	FY 2027 Total							TAAE
	10000 General	4.00	560,000	88,700	51,900	0	700,600	
		4.00	560,000	88,700	51,900	0	700,600	

The vacancy rate is only accurate if the active permanent positions are the same as the agency is appropriated. Please refer to agency appropriations for accuracy.

No Data Available

Agency Code	Agency Name	Vacant Classified FTE	Vacant Non-Classified FTE	Vacant Combined FTE	All Classified FTE	All Non-Classified FTE	All Combined FTE	Appropriated FTE	Classified - Vacancy Rate	Non-Classified - Vacancy Rate	Combined - Vacancy Rate
351	BOARD OF TAX APPEALS	0.00	1.00	1.00	3.00	2.00	5.00	4.00	0.0%	50.0%	20.0%

* Estimated Vacate Date - there may be times when the date for the last estimated vacated date is not known for a position. Currently, this is happening when an employee transfers to another state agency or is promoted within an agency and the position is not filled on the current work assignment. When this happens, the report will generate a "blank" cell.

** Pay Rate = \$0.00 - a zero dollar amount will appear when there has not been a state employee previously in this position.

AgencyCode	AgencyName	IDBudgetGroupType	PositionFamily	FTE	Description	ShortDescription	Estimated Vacate Date	Position	Job	Job_ShortDescription	HROrganizationUnit_ShortDescription	IDFilledVacant	ResponsibilityTotal	FreightAggregate	Active
351	STATE BOARD OF TAX APPEALS	PERM	NONCLASSIFIED	1.00	GROUP POSITION	351 Grp Position		16205	3424	89202	351 Board Tax Appeal	VACANT	0		True

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Board of Tax Appeals

351

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	315,932	56,520	69,730	442,182
		Total from PCF	4.00	315,932	56,520	69,730	442,182
		FY 2026 ORIGINAL APPROPRIATION	4.00	397,750	56,520	87,230	541,500
		Unadjusted Over or (Under) Funded:	.00	81,818	0	17,500	99,318
Adjustments to Wage and Salary							
NEWP-348387	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	72,000	0	6,336	78,336
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	72,000	0	6,336	78,336
		Permanent Positions	4.00	315,932	56,520	69,730	442,182
		Estimated Salary and Benefits	4.00	387,932	56,520	76,066	520,518
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	9,818	0	11,164	20,982
		Estimated Expenditures	.00	9,818	0	11,164	20,982
		Base	.00	9,818	0	11,164	20,982

PCF Summary ReportRequest for Fiscal Year: 202
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Agency: Board of Tax Appeals

351

Appropriation Unit: Board of Tax Appeals

TAAE

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	4.00	397,750	56,520	87,230	541,500
5.00 FY 2026 TOTAL APPROPRIATION	4.00	397,750	56,520	87,230	541,500
7.00 FY 2026 ESTIMATED EXPENDITURES	4.00	397,750	56,520	87,230	541,500
9.00 FY 2027 BASE	4.00	397,750	56,520	87,230	541,500
10.11 Change in Health Benefit Costs	0.00	0	14,600	0	14,600
10.12 Change in Variable Benefit Costs	0.00	0	0	0	0
10.61 Salary Multiplier - Regular Employees	0.00	3,200	0	700	3,900
11.00 FY 2027 PROGRAM MAINTENANCE	4.00	400,950	71,120	87,930	560,000
13.00 FY 2027 TOTAL REQUEST	4.00	400,950	71,120	87,930	560,000

Form B4: Inflationary Adjustments

Agency: Tax Appeals Board

Agency Number: 351

FY 2027 Request

Function: Board of Tax Appeals

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Communication Costs									
Employee Development									
General Services									
Professional Services									
Repair & Maintenance									
Administrative Services									
Computer Services									
MISC. TRAVEL AND MOVING COSTS									
EMPLOYEE IN STATE TRAVEL	-	-	7,789	12,074	4,285	55.01%	-	-	-
EMPLOYEE OUT OF STATE TRAVEL	-	-	3,241	-	(3,241)	-100.00%	-	-	-
Employee Out Of Country Travel	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies									
Computer Supplies									
Repair & Maintenance Supplies									
Specific Use Supplies									
Insurance Costs									
Rental Costs									
Miscellaneous Expense									
Total	-	-	11,030	12,074	1,043	9.46%	-	-	-
FundSource									
General			69,712	48,841	(20,870)	-29.94%	88,700	-	88,700
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	-	-	-	-	-	#DIV/0!	-	-	-
Total	-	-	69,712	48,841	(20,870)	-29.94%	88,700	-	88,700

NOTE: Agencies will complete one questionnaire per budgeted program that had employee travel expenditures in FY 2025 (as reflected in the OE tab(s) of the B-4) when the B-4 is updated (est. August 1st).

Employee Travel Questionnaire-B4

A. In-State Travel

1. What are the primary reasons for the program's in-state travel?

To conduct in-person hearings in Idaho's 44 counties as needed.

2. How does in-state travel support the program's mission, strategic goals, or statutory requirements

An important part of the BTA's function is to provide taxpayers with a respectful, impartial, and convenient opportunity to seek a just and correct tax determination (see Strategic Plan). Many parties prefer in-person hearings, and the Board works to make the process as simple and straightforward as possible, which includes conducting a majority of hearings in-person.

3. Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

No

B. Out-of-State Travel

1. What are the primary reasons for the program's out-of-state travel?

New Board members and staff hearing officers attend the Fair Hearing course at the National Judicial College in Reno, Nevada.

2. How does out-of-state travel support the program's mission, strategic goals, or statutory requirements

Board members and staff generally have little to no experience as a hearing officer and need to gain the skills needed to conduct fair and efficient hearings. The NJC course is foundational in training Board and staff how to conducting hearings.

3. Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

No

Contract Inflation

Request for Fiscal Year: 202
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Agency: Board of Tax Appeals

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Board of Tax Appeals

TAAE

Appropriation Unit:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated Expenditures	Contract Dates	FY 2027 Contractual % Change	FY 2027 Total
Contract								
Riverwalk II LLC, lease of office space	43,695	45,006	46,363	46,801	49,196	7/1/2023 - 6/30/2028	3	1,400
Total	43,695	45,006	46,363	46,801	49,196			1,400
Fund Source								
General	43,695	45,006	46,363	46,801	49,196			1,400
Total	43,695	45,006	46,363	46,801	49,196			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]

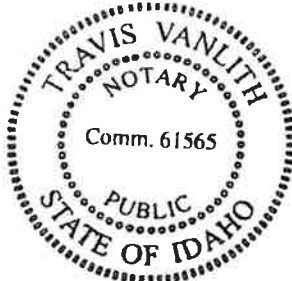
Printed Name: Carthia Rollock

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 [Signature], 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 [Signature]
Residing at: Canyon County
Commission expires 5/3/2025

APPROVED BY:

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

Date

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:	Amanda Harper	LSO/BPA Analyst:	Christopher Lehosit
Date Prepared:	7/23/2025	Fiscal Year:	2027

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	Zip Code:	83702	
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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	5	5	5	5	5	5
Full-Time Equivalent Positions:	5	4	4	4	4	4
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$46,801	\$49,196	\$50,658	\$52,189	\$53,755	\$55,368

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

2. 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.

3. 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 2022	FY 2023	FY 2024	FY 2025
General Fund	\$644,400	\$626,100	\$662,200	\$656,000
Total	\$644,400	\$626,100	\$662,200	\$656,000
Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	\$413,504	\$473,547	\$461,032	\$464,617
Operating Expenditures	\$42,278	\$69,674	\$69,712	\$48,841
Capital Outlay	\$51,003	\$48,189	\$50,905	\$52,468
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$506,785	\$591,412	\$581,649	\$565,926

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Appeals filed	170	306	291	285
Appeals settled, dismissed, or withdrawn	80	149	159	141
Decisions rendered	90	157	132	144
Reconsideration/rehearing motions filed	8	10	8	8
Appeals of Board decisions to District Court	2	1	7	4

FY 2025 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 FY2025.

Part II – Performance Measures

New Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	87.66 days	76.10 days	60.52 days	84 days	
	target	<90 days	<90 days	<90 days	<90 days	
2. Ad Valorem – average days between hearing date and decision draft	actual	77.60 days	115.22 days	97.42 days	62.25 days	
	target	<90 days	<90 days	<90 days	<90 days	
3. Ad Valorem – average days for Board approval/disapproval of a decision draft	actual	9.77 days	7.55 days	6.58 days	6.39 days	
	target	<15 days	<15 days	<15 days	<15 days	
4. Ad Valorem – average days between hearing date and final decision issued	actual	90.30 days	124.96 days	108.12 days	71.79 days	
	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	149.13 days	141.62 days	198.43 days	165.75 days	
	target	<180 days	<180 days	<180 days	<180 days	

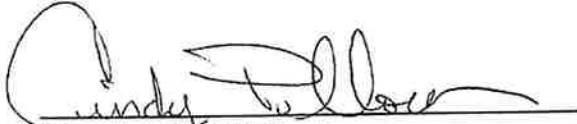
For More Information Contact

Cindy Pollock
 Director
 Tax Appeals, Board of
 1673 W. Shoreline Drive Ste 120
 PO Box 83720
 Boise, ID 83720-0088
 Phone: (208) 334-3354
 E-mail: cindy.pollock@bta.idaho.gov
<https://bta.idaho.gov>

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: Board of Tax Appeals


Director's Signature

8/25/2025
Date

Please return to:

Division of Financial Management
304 N. 8th Street, 3rd Floor
Boise, Idaho 83720-0032

FAX: 334-2438
E-mail: info@dfm.idaho.gov