

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Appeals settled, dismissed, or withdrawn	80	149	159	141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

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