

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 State Tax Commission. BTA cases are heard and decided in an attentive and fully neutral manner.

The Board 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, insures due process safeguards are followed in contested case 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 followed in affording parties due process of law.

Revenue and Expenditures

Revenue	FY 2015	FY 2016	FY 2017	FY 2018
General Fund	\$528,000	\$534,400	\$565,300	\$606,700
Total	\$528,000	\$534,400	\$565,300	\$606,700
Expenditures	FY 2015	FY 2016	FY 2017	FY 2018
Personnel Costs	\$410,800	\$404,500	\$439,500	\$460,293
Operating Expenditures	\$70,300	\$80,600	\$77,200	\$105,435
Capital Outlay	\$10,200	\$3,900	\$0	\$11,432
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$491,300	\$489,000	\$516,700	\$577,160

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2015	FY 2016	FY 2017	FY 2018
Appeals filed	205	293	230	358
Appeals settled, dismissed or withdrawn	95	174	115	98
Decisions rendered	110	119	92	260
Reconsideration/rehearing motions filed	7	15	8	8
Appeals of Board decisions to District Court	1	4	2	5

FY 2018 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. By policy the Board seeks to decide appeals from State Tax Commission decisions within six months of filing.

There are multiple factors outside the Board's control which affect the disposition of cases. These include the appointment of a balanced, well-qualified 3-member Board, as well as, the number, type, and distribution of a given year's appeals.

Part II – Performance Measures

Performance Measure		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Primary Goal						
To timely process and fairly consider each appeal impartially, and to render a just final decision.						
1. Percentage of hearings scheduled, held within 90 days of receipt of perfected appeal	actual	96.88%	93.70%	79.35%	34.94%	-----
	target	100%	100%	100%	100%	100%
2. Percentage of decisions drafted within 90 days of hearing	actual	37.50%	41.60%	17.39%	67.03%	-----
	target	90%	90%	90%	90%	90%
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	97.92%	89.29%	79.35%	98.8%	-----
	target	80%	80%	80%	80%	80%
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	38.54%	51.79%	20.65%	91.97%	-----
	target	100%	100%	100%	100%	100%
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	42.86%	83.33%	44.44%	72.72%	-----
	target	100%	100%	100%	100%	100%
6. Percentage of ad valorem decisions rendered by May 1	actual	96.88%	99.12%	100%	100%	-----
	target	100%	100%	100%	100%	100%

Performance Measure Explanatory Notes

The above performance measurements reflect those instances where the Board granted continuances requested by the parties. For instance, the timeliness of hearings measurement for FY 2018 reflects requested continuances granted to a large number of appeals involving multiple taxpayers.

For More Information Contact
Steve Wallace Tax Appeals, Board of 1673 W. Shoreline Drive Ste 120 PO Box 83720 Boise, ID 83720-0088 Phone: (208) 334-3354 E-mail: steve.wallace@bta.idaho.gov bta.idaho.gov