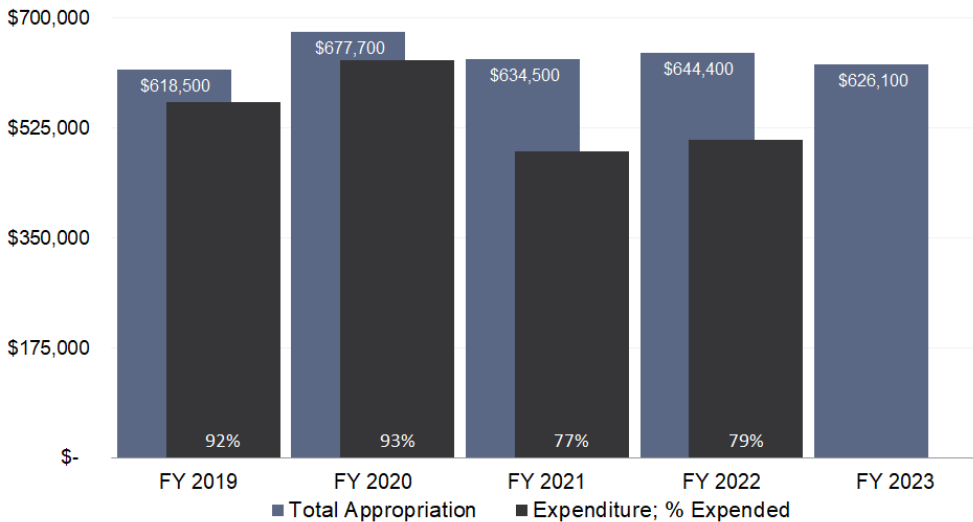




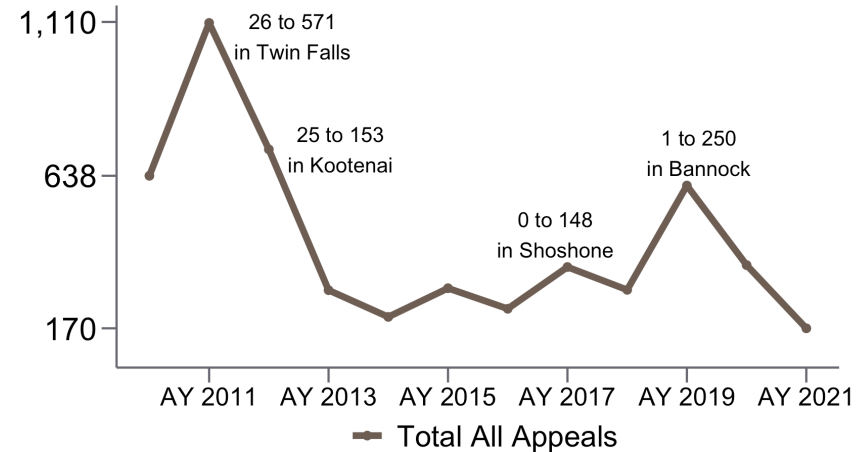
### Agency Summary & Statutory Authority

The Board of Tax Appeals (Section 63-3801, Idaho Code) provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The three-member board provides an opportunity for appellants and respondents to present testimony and evidence at a quasi-judicial board hearing, rather than through a district court trial which can necessitate legal representation and expense.

**General Funds by Year**  
 Total Appropriations and Expenditures



**Appeals by Year**



Unit of Government	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021
Total All Counties	323	250	575	332	143
State Tax Commission	35	38	33	32	27
<b>Total</b>	<b>358</b>	<b>288</b>	<b>608</b>	<b>364</b>	<b>170</b>

### Agency Highlights

- In FY 2023 the Board of Tax Appeals' FTP was reduced from 5.00 FTP to 4.00. There was a corresponding personnel costs reduction and increase to the agency's operating budget for contract employees.
- There are no open audit findings to report.