

# Board of Tax Appeals

Analyst: Bybee

## Historical Summary

<b>OPERATING BUDGET</b>	<b>FY 2020 Total App</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Approp</b>	<b>FY 2022 Request</b>	<b>FY 2022 Gov Rec</b>
<b>BY FUND CATEGORY</b>					
General	670,200	633,300	634,500	648,900	644,400
Percent Change:		(5.5%)	0.2%	2.3%	1.6%
<b>BY OBJECT OF EXPENDITURE</b>					
Personnel Costs	534,300	505,000	541,100	555,100	550,600
Operating Expenditures	135,900	128,300	93,400	48,800	48,800
Capital Outlay	0	0	0	45,000	45,000
<b>Total:</b>	<b>670,200</b>	<b>633,300</b>	<b>634,500</b>	<b>648,900</b>	<b>644,400</b>
Full-Time Positions (FTP)	5.00	5.00	5.00	5.00	5.00

## Division Description

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.

# Board of Tax Appeals Agency Profile

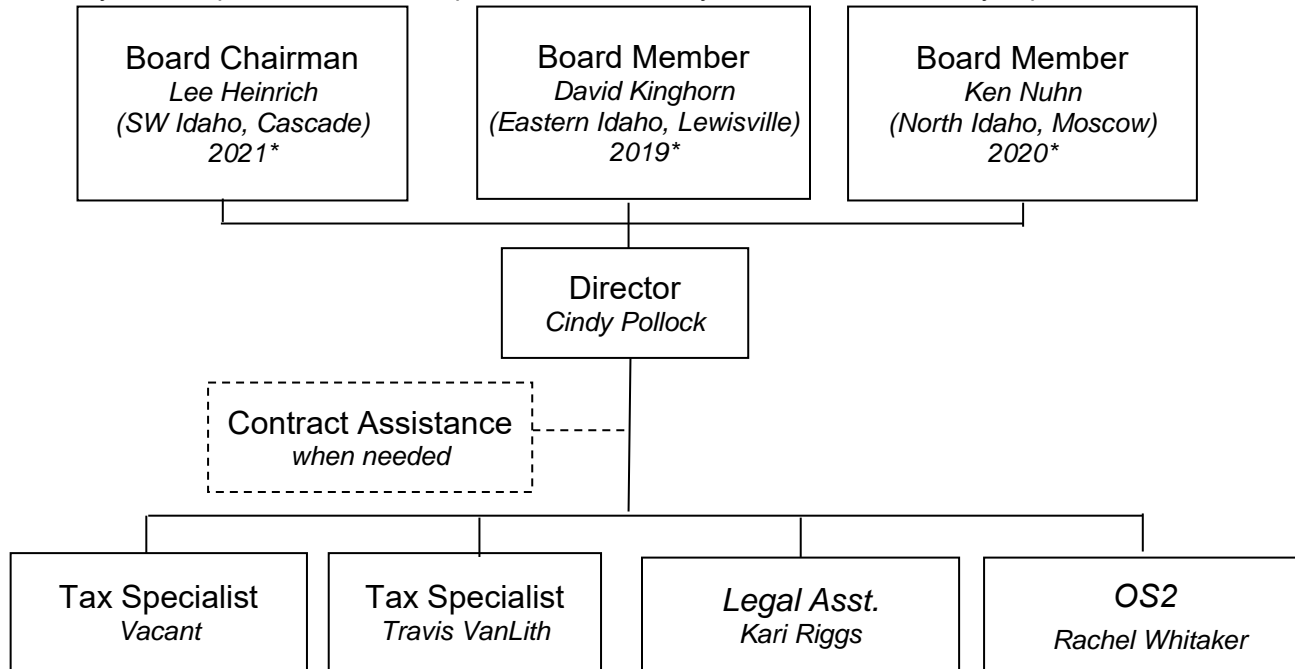
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	FY 2017	FY 2018	FY 2019	FY 2020
<b>Key Services Provided</b>				
1. Number of Tax Appeals Filed	230	358	288	608
2. Appeals Settled/Withdrawn/Dismissed	115	98	89	244
3. Decisions Rendered	92	260	199	364
4. Reconsideration Motions Filed	8	8	13	7
5. Appeals taken to District Court	2	5	11	2

<b>New Selected Performance Measures for 2020</b>				
6. Avg. days between perfected appeal filing and hearing date (Ad Valorem) benchmark is less than 90 days				130.5
7. Avg. days between hearing date and decision draft (Ad Valorem) benchmark is less than 90 days				50.3
8. Tax Com. avg days between appeal filing and final decision benchmark is 180 days				63.4
9. Ad Valorem related decisions by May 1 benchmark is 100%	100%	100%	100%	75%

## Organizational Chart

\* 3 yr term expires June 30. Compensation is \$300/day + actual and necessary expenses



# Tax Appeals, Board of

## FY 2020 Actual Expenditures by Division

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		FTP	PC	OE	CO	T/B	LS	Total
<b>0.30 FY 2020 Original Appropriation</b>								
0001-00	Gen	5.00	534,600	101,000	0	0	0	635,600
<b>Totals:</b>		5.00	534,600	101,000	0	0	0	635,600
<b>0.43 Supplementals</b>								
0001-00	Gen	0.00	7,200	34,900	0	0	0	42,100
<b>Totals:</b>		0.00	7,200	34,900	0	0	0	42,100
<b>0.44 Rescissions</b>								
0001-00	Gen	0.00	(1,100)	0	0	0	0	(1,100)
<b>Totals:</b>		0.00	(1,100)	0	0	0	0	(1,100)
<b>0.45 Omnibus Decisions</b>								
0001-00	Gen	0.00	(6,400)	0	0	0	0	(6,400)
<b>Totals:</b>		0.00	(6,400)	0	0	0	0	(6,400)
<b>1.00 FY 2020 Total Appropriation</b>								
0001-00	Gen	5.00	534,300	135,900	0	0	0	670,200
<b>Totals:</b>		5.00	534,300	135,900	0	0	0	670,200
<b>1.21 Net Object Transfer</b>								
0001-00	Gen	0.00	(6,000)	6,000	0	0	0	0
<b>Totals:</b>		0.00	(6,000)	6,000	0	0	0	0
<b>1.61 Reverted Appropriation</b>								
0001-00	Gen	0.00	(23,300)	(13,600)	0	0	0	(36,900)
<b>Totals:</b>		0.00	(23,300)	(13,600)	0	0	0	(36,900)
<b>2.00 FY 2020 Actual Expenditures</b>								
0001-00	Gen	5.00	505,000	128,300	0	0	0	633,300
	General		505,000	128,300	0	0	0	633,300
<b>Totals:</b>		5.00	505,000	128,300	0	0	0	633,300
<b>Difference: Actual Expenditures minus Total Appropriation</b>								
0001-00	Gen		(29,300)	(7,600)	0	0	0	(36,900)
	General		(5.5%)	(5.6%)	N/A	N/A	N/A	(5.5%)
<b>Difference From Total Approp</b>			(29,300)	(7,600)	0	0	0	(36,900)
<b>Percent Diff From Total Approp</b>			(5.5%)	(5.6%)	N/A	N/A	N/A	(5.5%)

# Board of Tax Appeals

## Comparative Summary

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Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
<b>FY 2021 Original Appropriation</b>	<b>5.00</b>	<b>634,500</b>	<b>634,500</b>	<b>5.00</b>	<b>634,500</b>	<b>634,500</b>
Executive Holdback	0.00	(31,700)	(31,700)	0.00	(31,700)	(31,700)
<b>FY 2021 Estimated Expenditures</b>	<b>5.00</b>	<b>602,800</b>	<b>602,800</b>	<b>5.00</b>	<b>602,800</b>	<b>602,800</b>
Removal of Onetime Expenditures	0.00	(700)	(700)	0.00	(700)	(700)
Base Adjustments	0.00	0	0	0.00	0	0
Restore Rescissions	0.00	31,700	31,700	0.00	31,700	31,700
<b>FY 2022 Base</b>	<b>5.00</b>	<b>633,800</b>	<b>633,800</b>	<b>5.00</b>	<b>633,800</b>	<b>633,800</b>
Benefit Costs	0.00	9,100	9,100	0.00	1,500	1,500
Inflationary Adjustments	0.00	1,300	1,300	0.00	1,300	1,300
Statewide Cost Allocation	0.00	(200)	(200)	0.00	(200)	(200)
Change in Employee Compensation	0.00	4,900	4,900	0.00	8,000	8,000
<b>FY 2022 Total</b>	<b>5.00</b>	<b>648,900</b>	<b>648,900</b>	<b>5.00</b>	<b>644,400</b>	<b>644,400</b>
Change from Original Appropriation	0.00	14,400	14,400	0.00	9,900	9,900
% Change from Original Appropriation		2.3%	2.3%		1.6%	1.6%

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>FY 2021 Original Appropriation</b>					
The Legislature funded no line items for FY 2021.					
	5.00	634,500	0	0	634,500

## Executive Holdback

This adjustment reflects a 5% temporary reduction in General Fund spending authority (holdback) for FY 2021 issued through Executive Order No. 2020-14. This reduction is restored as a base adjustment in FY 2022, below.

Agency Request	0.00	(31,700)	0	0	(31,700)
<i>The Governor recommends a onetime 5% General Fund rescission.</i>					
Governor's Recommendation	0.00	(31,700)	0	0	(31,700)

<b>FY 2021 Estimated Expenditures</b>					
Agency Request	5.00	602,800	0	0	602,800
Governor's Recommendation	5.00	602,800	0	0	602,800

## Removal of Onetime Expenditures

Removes onetime funding for statewide servers and licensing at the Office of Information Technology Services.

Agency Request	0.00	(700)	0	0	(700)
Governor's Recommendation	0.00	(700)	0	0	(700)

## Base Adjustments

Ongoing base adjustments include the net-zero object transfer of \$43,700 from operating expenditures to capital outlay to comply with GASB 87 regarding capitalized leases.

Agency Request	0.00	0	0	0	0
<i>Recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0

## Restore Rescissions

This adjustment restores the 5% General Fund holdback removed as a current year expenditure adjustment, above.

Agency Request	0.00	31,700	0	0	31,700
<i>The Governor recommends restoration of the 5% General Fund rescission.</i>					
Governor's Recommendation	0.00	31,700	0	0	31,700

<b>FY 2022 Base</b>					
Agency Request	5.00	633,800	0	0	633,800
Governor's Recommendation	5.00	633,800	0	0	633,800

## Benefit Costs

Employer-paid benefit changes include an 11% increase (or \$1,280 per eligible FTP) for health insurance, bringing the total appropriation to \$12,930 per FTP. Also included is a restoration of the unemployment insurance rate, a partial restoration of the unused sick leave rate, and adjustments to workers' compensation that vary by agency.

Agency Request	0.00	9,100	0	0	9,100
<i>The Governor recommends no increase for health insurance due to fewer claims than expected and a one-year holiday for employers who contribute to the PERSI-managed sick leave plan.</i>					
Governor's Recommendation	0.00	1,500	0	0	1,500

## Inflationary Adjustments

The request for contract inflation of \$1,300 is a 3% increase over FY 2021 for rent.

Agency Request	0.00	1,300	0	0	1,300
Governor's Recommendation	0.00	1,300	0	0	1,300

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
<b>Statewide Cost Allocation</b>					
This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$600, risk management costs will decrease by \$200, and State Controller fees will decrease by \$100, and Office of Information Technology Services billings will increase by \$700, for a net reduction of \$200.					
Agency Request	0.00	(200)	0	0	(200)
Governor's Recommendation	0.00	(200)	0	0	(200)
<b>Change in Employee Compensation</b>					
For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.					
Agency Request	0.00	4,900	0	0	4,900
<i>The Governor recommends a 2% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.</i>					
Governor's Recommendation	0.00	8,000	0	0	8,000
<b>FY 2022 Total</b>					
Agency Request	5.00	648,900	0	0	648,900
Governor's Recommendation	5.00	644,400	0	0	644,400
Agency Request					
Change from Original App	0.00	14,400	0	0	14,400
% Change from Original App	0.0%	2.3%			2.3%
Governor's Recommendation					
Change from Original App	0.00	9,900	0	0	9,900
% Change from Original App	0.0%	1.6%			1.6%