



Board of Tax Appeals

Base Review (LBB 6-179)

Timothy Hibbard, Senior
Analyst

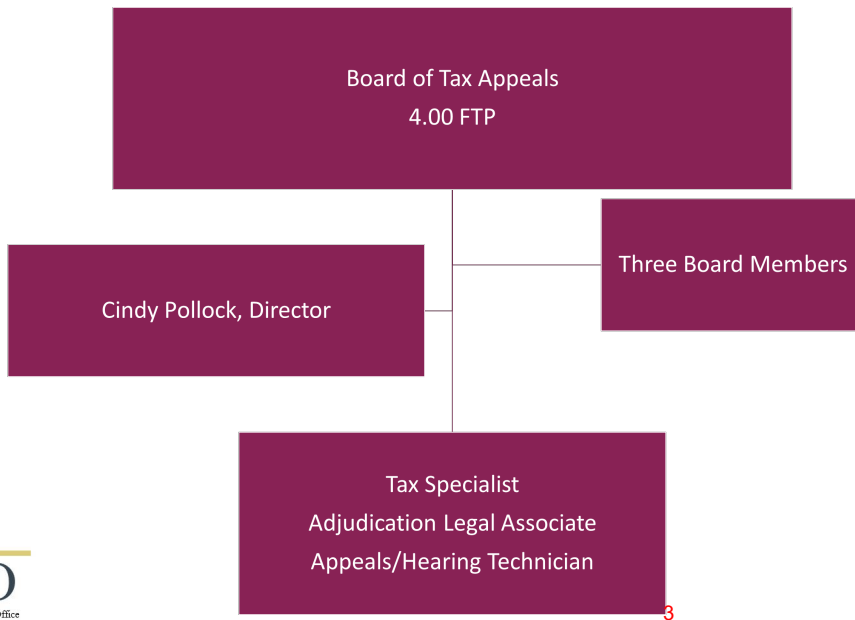
January 19, 2024

Board of Tax Appeals

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.

Attachment 5

Organizational Structure



4.00 FTP
1.00 Vacant
as of 9/26/2023

Five-year Averages

Authorized FTP: **4.80**

Filled FTP Percentage: **90.27%**

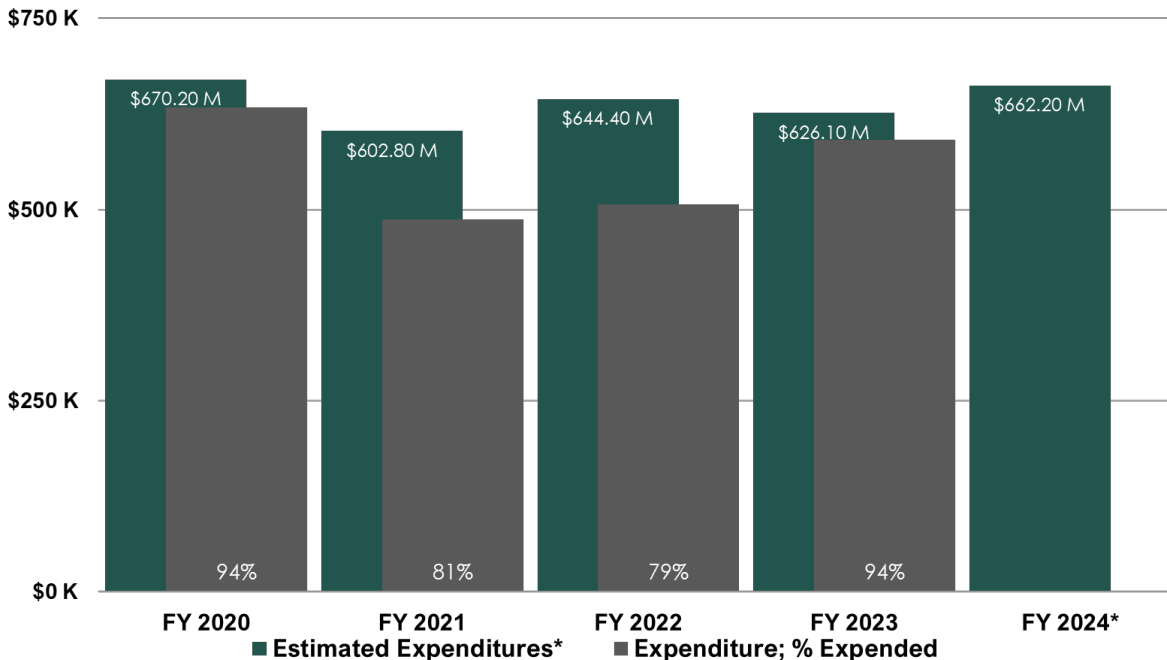
Personnel Cost Appropriated: **\$523,940**

Percent of PC Spent on PC: **83.14%**



Five-Year Appropriations and Expenditures

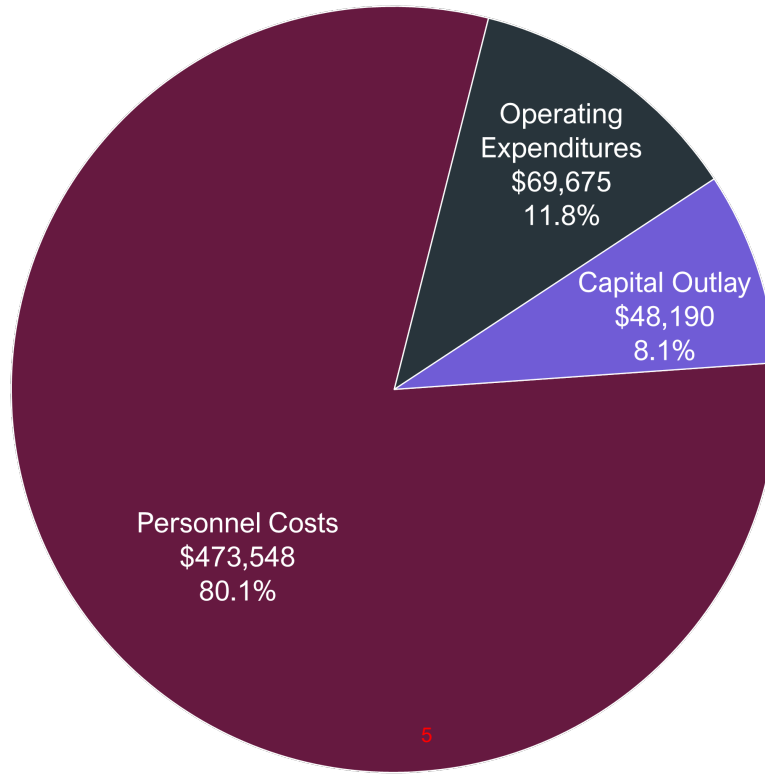
Estimated and Actual Expenditures



*FY 2024 is Original Appropriation



FY 2023 Expenditures



Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	5.00	5.00	5.00	4.00	4.00
2. Current Year Base	614,200	635,600	633,800	601,900	626,100
3. Benefits Costs	1,300	(2,000)	1,500	2,000	2,800
4. Inflationary Adjustments		1,200	1,300	1,300	1,400
5. Statewide Cost Allocation	300	700	(200)	(1,100)	8,400
6. Annualizations	3,300				
7. CEC	12,300	8,500	8,000	22,000	12,100
8. Total Ongoing Maintenance Change	17,200	8,400	10,600	24,200	24,700
9. % Chg from Current Year Base (line 8 / 2)	2.8%	1.3%	1.7%	4.0%	3.9%
10. Ongoing Enhancements	4,200	(10,200)			4,400
11. Total Ongoing Enhancements Change	4,200	(10,200)	0	0	4,400
12. % Chg from Current Year Base (line 11 / 2)	0.7%	(1.6%)	0.0%	0.0%	0.7%
13. Ongoing Base Adjustments			(\$42,500)		-
14. Next Year Base (line 2 + 8 + 11 + 13)	635,600	633,800	601,900	626,100	655,200*
15. Total Base Change (line 14 - 2)	21,400	(1,800)	(31,900)	24,200	29,100
16. % Chg from Current Year Base (line 15 / 2)	3.5%	(0.3%)	(5.0%)	4.0%	4.6%

*Next Year Base not set. Ongoing Original Appropriation used instead.



2023 Budget Enhancements

No Ongoing Enhancements



7

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
DHR Consolidation	Enhancement	\$4,400
Total Ongoing Base Change from Enhancements		\$4,400

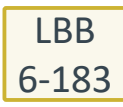


8

2025 Budget Request (Supplementals & Enhancements)

Enhancement Name	Priority	Onetime	Ongoing	Total
Board Member Per Diem Increase	1		\$29,200	\$29,200
Total Change from Enhancements			\$29,200	\$29,200

The agency is requesting an additional \$4,400 for replacement items.



2025 Governor's Recommendation

No Change from Request



Note: The Governor recommends changes for personnel costs related to salaries and benefits.

Contact Information



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Key Indicators

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Appeals Filed	608	364	170	306
Appeals Settled, Dismissed or Withdrawn	244	262	80	149
Decisions Rendered	364	102	90	157
Reconsideration/Rehearsing Motions Filed	7	10	8	10
Appeals of Board Decisions to District Court	2	4	2	1



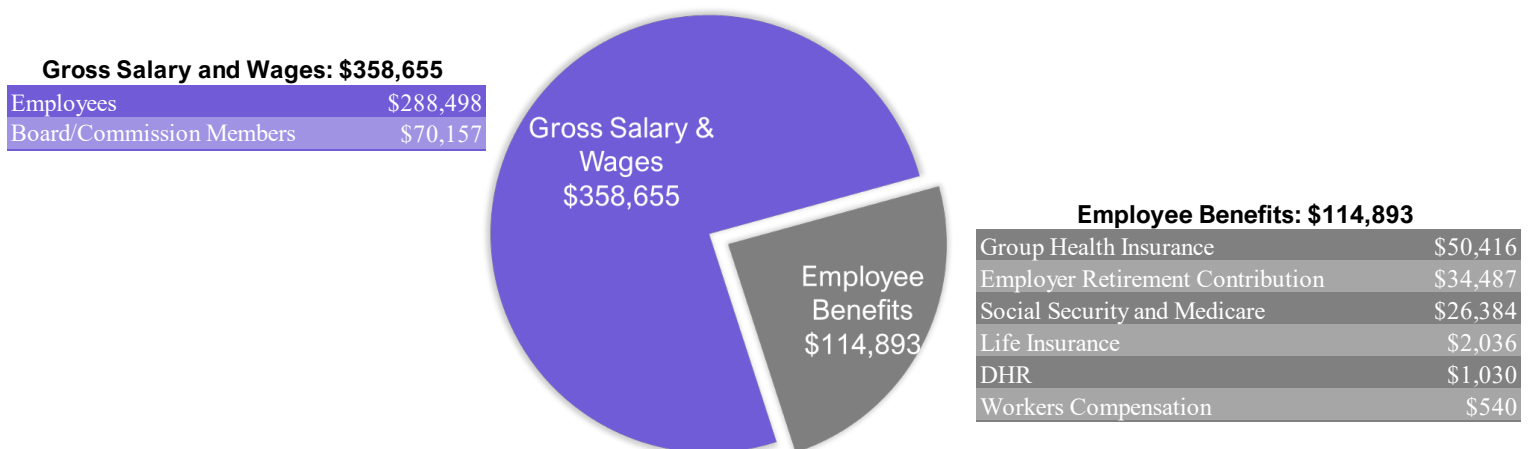
Performance Measures

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023
1. Ad Valorem - average days between perfected appeal filing and hearing date	Actual	130.52 Days	76.56 Days	87.66 Days	76.10 Days
	<i>Target</i>	<90 days	<90 days	<90 days	<90 days
2. Ad Valorem - average days between hearing date and decision draft	Actual	50.34 Days	94.26 Days	77.60 Days	115.22 Days
	<i>Target</i>	<90 days	<90 days	<90 days	<90 days
3. Ad Valorem - average days for Board approval/disapproval of decision draft	Actual	8.97 Days	5.49 Days	9.77 Days	7.55 Days
	<i>Target</i>	<15 days	<15 days	<15 days	<15 days
4. Ad Valorem - average days between hearing date and final decision issued	Actual	62.05 Days	101.34 Days	90.30 Days	124.96 Days
	<i>Target</i>	<105 days	<105 days	<105 days	<105 days
5. Ad Valorem - percentage of decisions issued by May 1st	Actual	75%	100%	100%	100%
	<i>Target</i>	100%	100%	100%	100%
6. Tax Commission - average days between perfected filing and final decision	Actual	63.38 Days	191.38 Days	149.13 Days	141.62 Days
	<i>Target</i>	<180 days	<180 days	<180 days	<180 days



FY 2023 Expenditures – Personnel Costs

80.1% of Total Expenditures

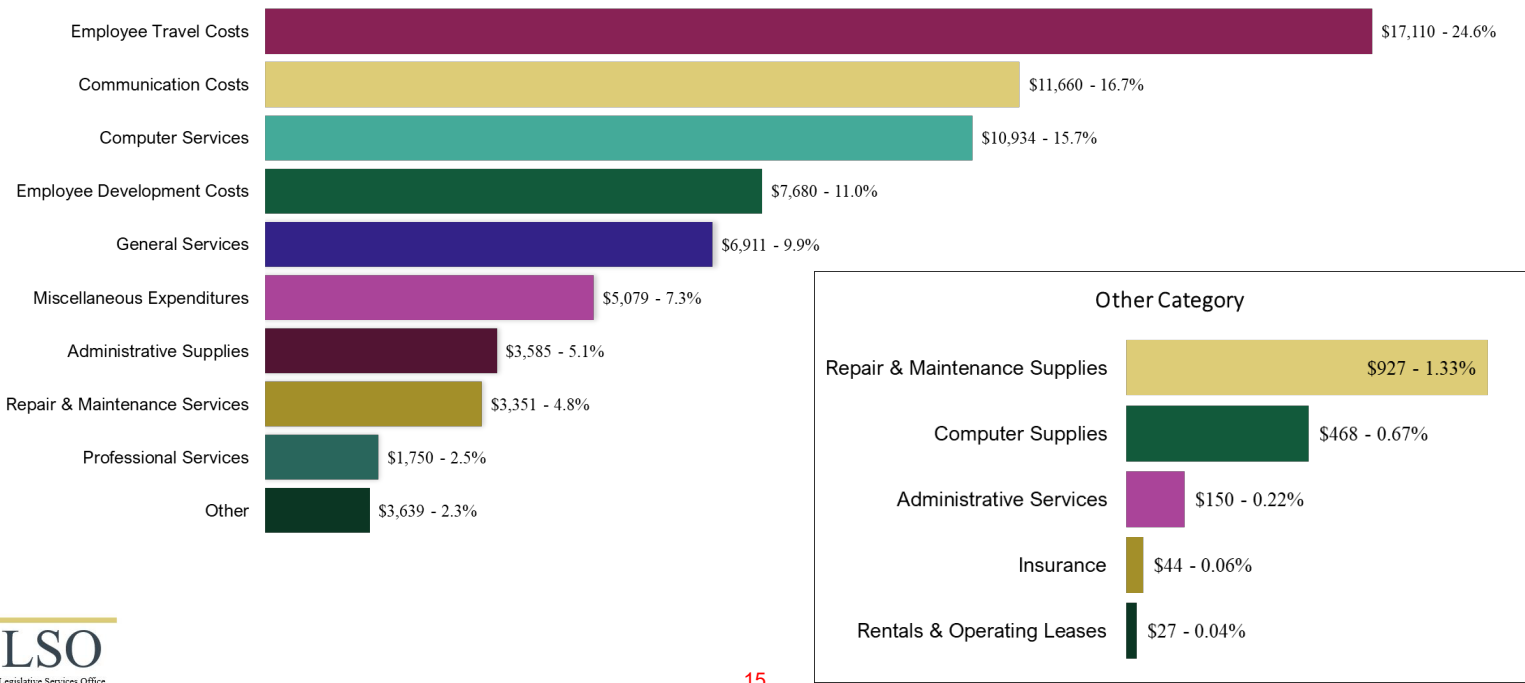


A Total of \$473,548 Was Expended on Personnel Costs



FY 2023 Expenditures - Operating Expenditures

11.8% of Total Expenditures



2020 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Office 365 Licenses	Enhancement	\$1,100
Multi-Agency Decisions	Enhancement	\$3,100
Total Ongoing Base Change from Enhancements		\$4,200



2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
OITS 1 - Operating Costs	Enhancement	\$100
OITS 4 - Agency Billings	Enhancement	\$2,400
2% General Fund Reduction & Exemptions	Enhancement	(\$12,700)
Total Ongoing Base Change from Enhancements		(\$10,200)

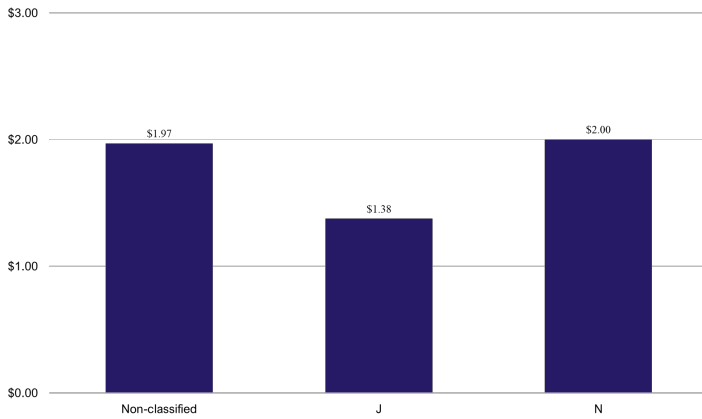
2022 Budget Enhancements

No Ongoing Enhancements

FY 2024 CEC Implementation

CEC was implemented on April 2nd, 2023

Average Dollar Increase by Paygrade



Compa Ratio	Performance Measure			Total
	EX	APS	SS	
80-90%	0%	25%	25%	50%
	0	1	1	2
90-100%	25%	0%	0%	25%
	1	0	0	1
Exempt	0%	0%	25%	25%
	0	0	1	1
Totals	1	1	2	4

The Legislature appropriated \$1.20 per hour per FTP and Board of Tax Appeals employees received an average of a \$1.78 per hour.

Employee increases ranged from \$1.00 to \$1.97 per hour.



Agency Funds – Sources and Uses

General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the Board which includes holding hearings and make independent rulings on appeal from a final determination of the State Tax Commission or a county board of equalization.

