

## Agency Activity Inventory by Agency

Appropriation Period: 2003-05 Activity Version: 2004 Sup w/ Alloc & Activities

**Agency:** 142 - Board of Tax Appeals

### Adjudication of Tax Appeals

The Board of Tax Appeals is the state's final administrative tax court. The board hears and adjudicates appeals of tax-related decisions by the departments of Revenue and Natural Resources and 39 county boards of equalization. The Legislature created the board in 1967 to "provide a convenient and economical forum in which the appeals of individual taxpayers may be determined." Appeals filed with the board involve all state taxes and tax exemptions enacted by the Legislature. The board resolves approximately 1,400 appeals per year by conducting hearings and issuing comprehensive written decisions, or by assisting the parties to reach agreement.

**Statewide Result Area:** Improve the ability of State Government to achieve its results efficiently and effectively

**Category:** Revenue Collection

FY 2004				FY 2005			
Total	GFS	Other	FTEs	Total	GFS	Other	FTEs
\$1,189,000	\$1,189,000	\$0	11.0	\$1,045,000	\$1,045,000	\$0	11.0

### Expected Results:

The board expects to resolve approximately 1,400 tax appeals per fiscal year.

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