

## 142 - Board of Tax Appeals

### A001 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.

	FY 2006	FY 2007	Biennial Total
FTE's	12.5	12.5	12.5
GFS	\$1,362,000	\$1,218,000	\$2,580,000
Other	\$0	\$6,000	\$6,000
Total	\$1,362,000	\$1,224,000	\$2,586,000

\*FTE is second year only

**Statewide Result Area: Strengthen government's ability to achieve results efficiently and effectively**

**Statewide Strategy: Support democratic processes and government accountability**

#### Expected Results

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

Percentage of Board of Tax Appeal decisions issued within 90 days of the hearing.				
Biennium	Period	Target	Actual	Variance
2005-07	8th Qtr	90%	77%	(13)%
	4th Qtr	90%	74%	(16)%

Percentage of Board of Tax Appeal decisions issued within one year of the filing of a Notice of Appeals.				
Biennium	Period	Target	Actual	Variance
2005-07	8th Qtr	75%	57%	(18)%
	4th Qtr	75%	48%	(27)%

*Appropriation Period: 2005-07 Activity Version: 81 - 2007 Enacted Supplemental Budget*

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**Grand Total**

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