

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 2008	FY 2009	Biennial Total
FTE's	12.5	12.5	12.5
GFS	\$1,502,000	\$1,354,000	\$2,856,000
Other	\$0	\$0	\$0
Total	\$1,502,000	\$1,354,000	\$2,856,000

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	
2007-09	1st Qtr	90%	94%	4%	
2005-07	8th Qtr	90%	72%	(18)%	
	7th Qtr	90%	96%	6%	
	6th Qtr	90%	79%	(11)%	
	5th Qtr	90%	73%	(17)%	
	4th Qtr	90%	80%	(10)%	
	3rd Qtr	90%	66%	(24)%	
	2nd Qtr	90%	76%	(14)%	
	1st Qtr	90%	53%	(37)%	
2003-05	8th Qtr	90%	42%	(48)%	
	7th Qtr	90%	57%	(33)%	
	6th Qtr	90%	69%	(21)%	
	5th Qtr	90%	24%	(66)%	

Appropriation Period: 2007-09 Activity Version: 2C - 08 Supplemental Enacted Recast

Percentage of Board of Tax Appeal decisions issued within one year of the filing of a Notice of Appeals.				
Biennium	Period	Target	Actual	Variance
2007-09	8th Qtr	75%		
	7th Qtr	75%		
	6th Qtr	75%		
	5th Qtr	75%		
	4th Qtr	75%		
	3rd Qtr	75%		
	2nd Qtr	75%		
	1st Qtr	75%	96%	21%
2005-07	8th Qtr	75%	68%	(7)%
	7th Qtr	75%	67%	(8)%
	6th Qtr	75%	72%	(3)%
	5th Qtr	75%	64%	(11)%
	4th Qtr	75%	60%	(15)%
	3rd Qtr	75%	64%	(11)%
	2nd Qtr	75%	30%	(45)%
	1st Qtr	75%	35%	(40)%
2003-05	8th Qtr	75%	22%	(53)%
	7th Qtr	75%	20%	(55)%
	6th Qtr	75%	48%	(27)%
	5th Qtr	75%	55%	(20)%

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Grand Total

	FY 2008	FY 2009	Biennial Total
FTE's	12.5	12.5	12.5
GFS	\$1,502,000	\$1,354,000	\$2,856,000
Other	\$0	\$0	\$0
Total	\$1,502,000	\$1,354,000	\$2,856,000