

GOVERNMENTAL OPERATIONS

Agency 142

Board of Tax Appeals

Recommendation Summary

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
2005-07 Expenditure Authority	12.5	2,575	6	2,581
Total Maintenance Level	12.5	2,628		2,628
Difference		53	(6)	47
Percent Change from Current Biennium	0.0%	2.1%	(100.0)%	1.8%
Performance Changes				
Database/Website Upgrade		127		127
Compensation Increase		47		47
Add Seattle Office		81		81
Revise Pension Gain-Sharing #		(6)		(6)
Nonrepresented Staff Health Benefit		11		11
Nonrepresented Staff Salary Change		116		116
Subtotal		376		376
Total Proposed Budget	12.5	3,004		3,004
Difference		429	(6)	423
Percent Change from Current Biennium	0.0%	16.7%	(100.0)%	16.4%
Total Proposed Budget by Activity				
Adjudication of Tax Appeals	12.5	3,004		3,004
Total Proposed Budget	12.5	3,004		3,004

PERFORMANCE LEVEL CHANGE DESCRIPTIONS

Database/Website Upgrade

By upgrading the agency's software case management system, taxpayers will have access to information regarding their case, including evidence filed by the county or state. They also will be able to file tax appeals through the website, thereby reducing paper and costs. The upgrade also will make telephone hearings more efficient because litigants and hearing officers will be able to discuss case evidence through electronic access of documents.

Compensation Increase

In an effort to retain and recruit qualified individuals in exempt positions, staff will receive annual compensation increases of five percent to bring their salaries in line with similar positions in other state agencies.

Add Seattle Office

Because more than 60 percent of the Board's work is generated by appeals in King County, it would be more convenient and efficient to taxpayers, taxing authorities and hearing officers to have a hearing facility in Seattle. This item provides funding to the Board to rent space at the Liquor Control Board's office in Seattle to conduct appellate hearings.

GOVERNMENTAL OPERATIONS

ACTIVITY DESCRIPTIONS

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.