

State of Idaho

Board of Tax Appeals

Legislative Budget Book pgs. 6-193 thru 6-197

Report to the Joint
Finance Appropriations
Committee

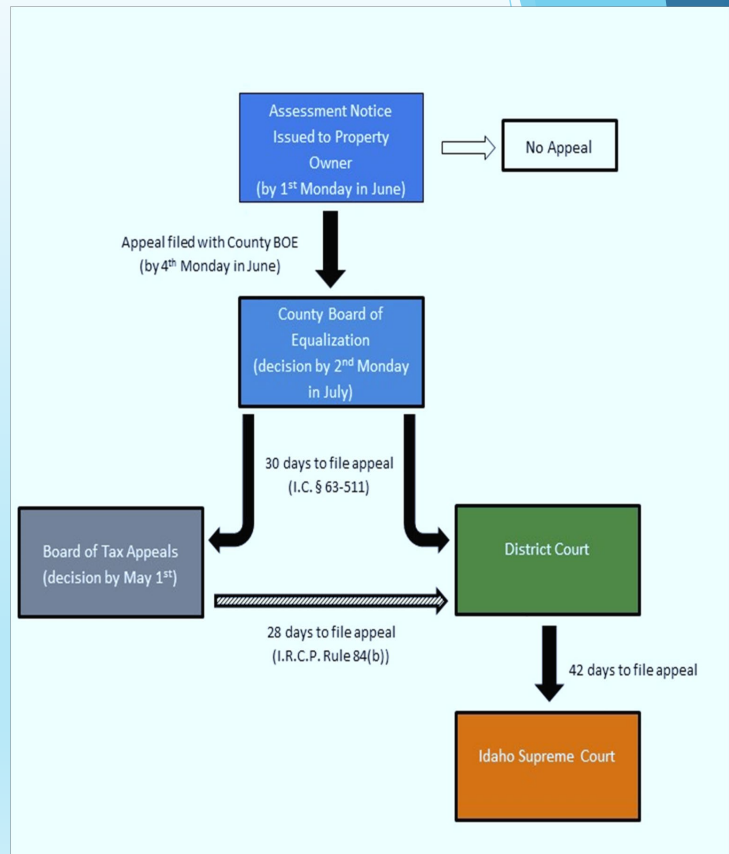
January 19, 2023

Agency Overview

- ▶ Established by the Legislature in 1969 as a quasi-judicial administrative tax tribunal. Title 63 Chapter 38, Idaho Code.
- ▶ Mission Statement -
“To provide parties with a fully independent and fair review of taxpayer appeals.”
- ▶ Comprised of three (3) citizen Board members.
- ▶ Appeals derive from property tax assessments and State Tax Commission contested cases.
- ▶ Board members conduct hearings and deliberate on final decisions. At least two (2) members must concur in the final decision.
- ▶ BTA appeal process is less formal than district court. There are no filing fees to appeal to the BTA, and most parties are self-represented.

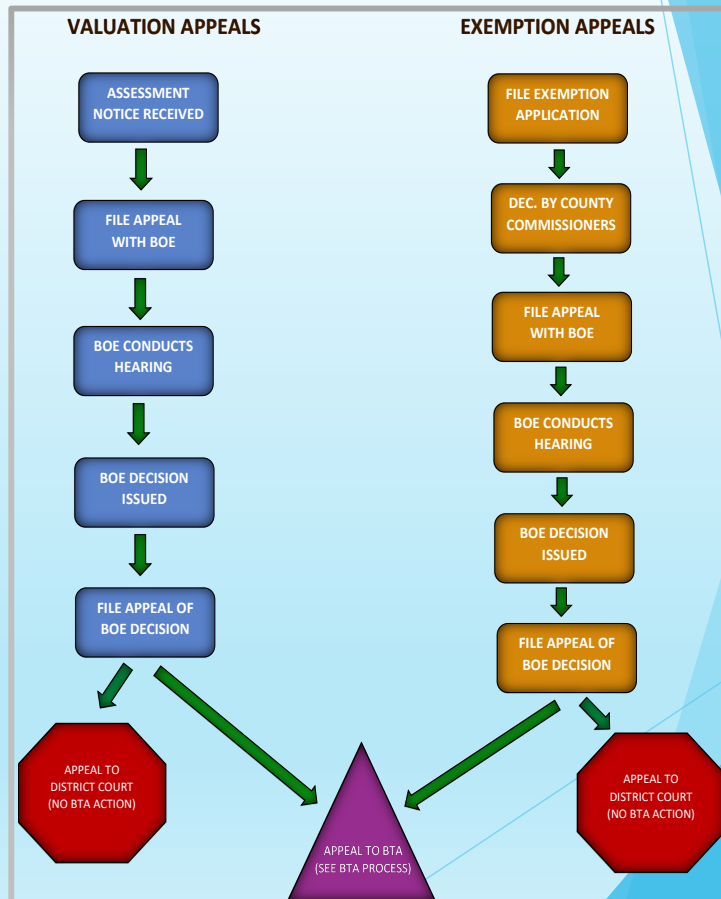
Tax Appeal Process

Broad Overview

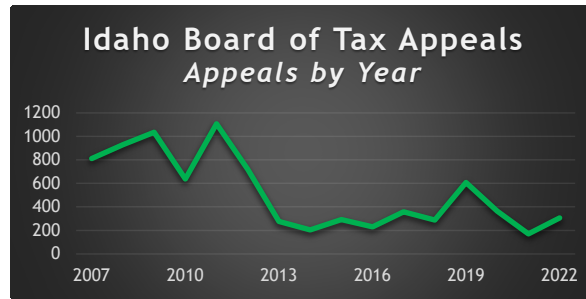


Appeal Process

Ad Valorem Appeals



Appeal History & Performance



Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022
1. Ad Valorem - average days between perfected appeal filing and hearing date	actual	-----	130.52 days	76.56 days	87.66 days
	target	New for FY 2019	<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
	target	New for FY 2019	<90 days	<90 days	<90 days
3. Ad Valorem - average days for Board approval/disapproval of a decision draft	actual	-----	8.97 days	5.49 days	9.77 days
	target	New for FY 2019	<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
	target	New for FY 2019	<105 days	<105 days	<105 days
5. Ad Valorem - percentage of decisions issued by May 1 st	actual	100%	75.00%	100%	100%
	target	100%	100%	100%	100%
6. Tax Commission - average days between perfected appeal filing and final decision	actual	-----	63.38 days	191.38 days	149.13
	target	New for FY 2019	<180 days	<180 days	<180 days

Governor's Recommendation Line Item

- ▶ The agency has one (1) line item. This is for Human Resource Consolidation in the amount of \$4,400. This is related to the increase in the DHR fee structure to support human resource consolidation.