

## 142 - Board of Tax Appeals

### A001 Adjudication of Tax Appeals

The Board of Tax Appeals maintains public confidence in the state tax system. The Board is the final administrative authority for resolving disputes of property, excise, and other taxes in the state of Washington. As an integral part of the state's tax system, the Board provides a convenient and inexpensive forum for both taxing authorities and taxpayers. The Board processes 4,000 new appeals annually, many presenting complex legal and valuation issues. The Board conducts hearings throughout the state and issues comprehensive, timely written decisions based upon generally accepted appraisal practices, Washington statutes and constitution, case law, and board precedents.

Account	FY 2020	FY 2021	Biennial Total
FTE	16.7	16.7	16.7
<b>001 General Fund</b>			
001-1 State	\$2,382,000	\$2,421,000	\$4,803,000
<b>489 Pension Funding Stabilization Account</b>			
489-1 State	\$81,000	\$81,000	\$162,000

**Statewide Result Area:** Efficient, Effective and Accountable Government

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

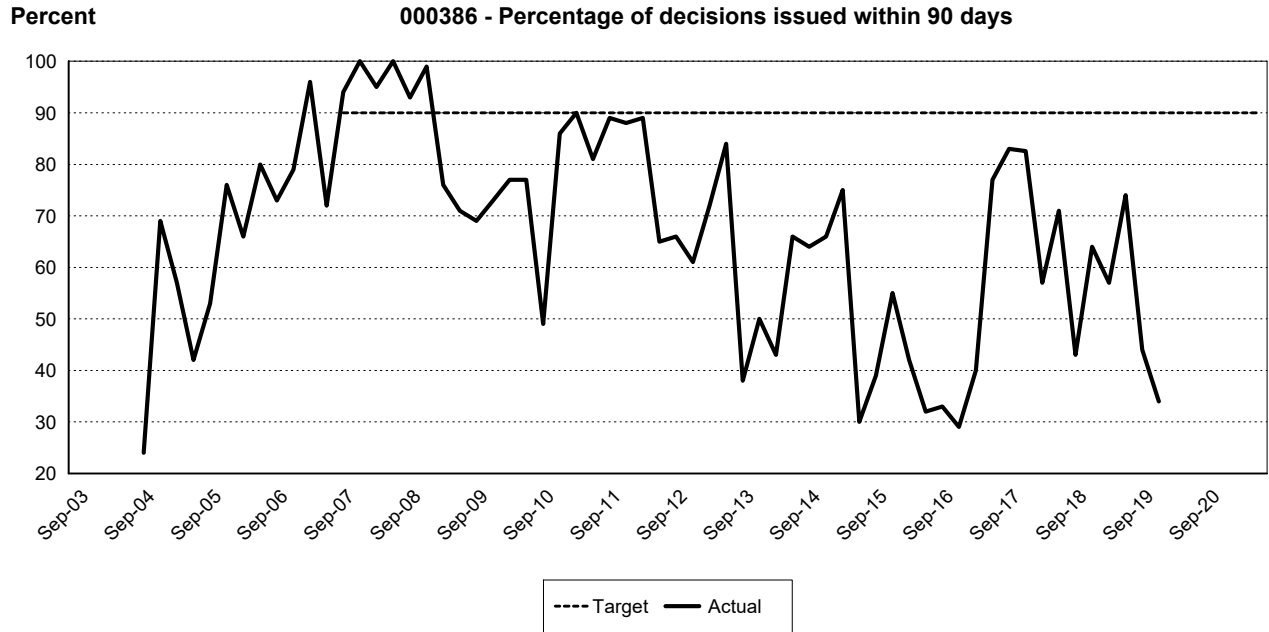
#### Expected Results

Resolve tax disputes fairly, inexpensively, and in a timely fashion.

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

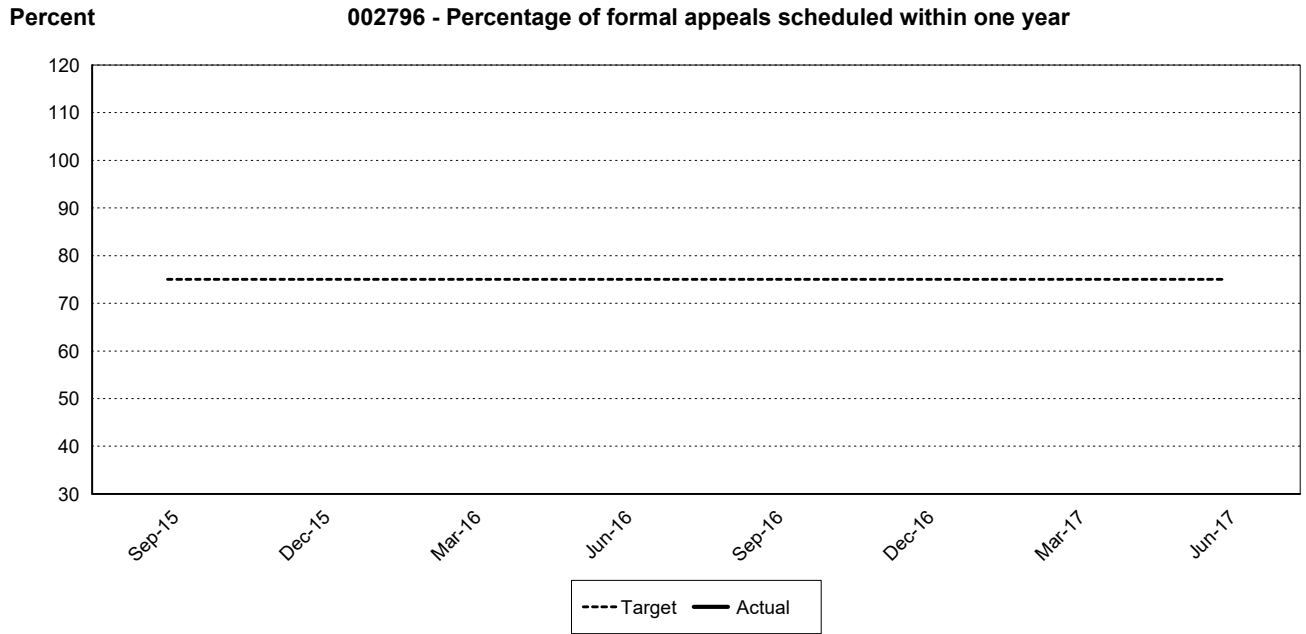
000386 Percentage of Board of Tax Appeal decisions issued within 90 days of the hearing.			
Biennium	Period	Actual	Target
2019-21	Q8		90%
	Q7		90%
	Q6		90%
	Q5		90%
	Q4		90%
	Q3		90%
	Q2	34%	90%
	Q1	44%	90%
2017-19	Q8	74%	90%
	Q7	57%	90%
	Q6	64%	90%
	Q5	43%	90%
	Q4	71%	90%
	Q3	57%	90%
	Q2	82.6%	90%
	Q1	83%	90%
2015-17	Q8	77%	90%
	Q7	40%	90%
	Q6	29%	90%
	Q5	33%	90%
	Q4	32%	90%
	Q3	42%	90%
	Q2	55%	90%
	Q1	39%	90%

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity



<b>002796 Percentage of Board of Tax Appeal hearings scheduled within one year of the filing of a Notice of Appeals.</b>			
<b>Biennium</b>	<b>Period</b>	<b>Actual</b>	<b>Target</b>
2015-17	Q8		75%
	Q7		75%
	Q6		75%
	Q5		75%
	Q4		75%
	Q3		75%
	Q2		75%
	Q1		75%

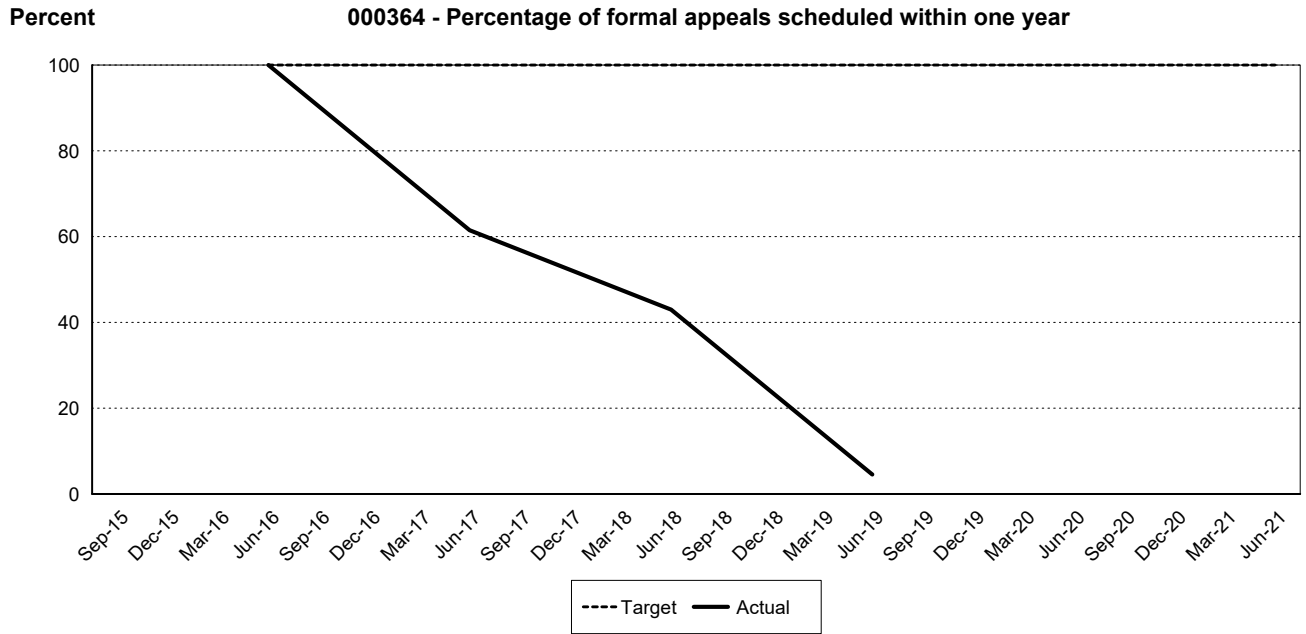
Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity



Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

000364 Percentage of Board of Tax Appeal hearings scheduled within one year of the filing of a Notice of Appeals			
Biennium	Period	Actual	Target
2019-21	Q8		100%
	Q7		
	Q6		
	Q5		
	Q4		100%
	Q3		
	Q2		
	Q1		
2017-19	Q8	4.5%	100%
	Q7		
	Q6		
	Q5		
	Q4	43%	100%
	Q3		
	Q2		
	Q1		
2015-17	Q8	61.5%	100%
	Q7		
	Q6		
	Q5		
	Q4	100%	100%
	Q3		
	Q2		
	Q1		

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity



**Grand Total**

	FY 2020	FY 2021	Biennial Total
FTE's	16.7	16.7	16.7
GFS	\$2,382,000	\$2,421,000	\$4,803,000
Other	\$81,000	\$81,000	\$162,000
<b>Total</b>	<b>\$2,463,000</b>	<b>\$2,502,000</b>	<b>\$4,965,000</b>