

Budget Savings Options 2025

Dollars in Thousands

Agency: 142 - Board of Tax Appeals

Agency Priority H, M, L	Impact 1-5	Program/Activity	GF-S					Other Funds					FTE Change					Brief Description and Rationale	Effective Date (MM/YY)	Impacts of Reductions and Other Considerations	Law/Reg. Change Required (cite)	
			FY 25	FY 26	FY 27	FY28	FY 29	FY 25	FY 26	FY 27	FY28	FY 29	FY 25	FY 26	FY 27	FY28	FY 29					
H	1	Hearing Officer	35	142	142	142	142						-1	-1	-1	-1		Eliminates one hearing officer position	Apr-25	The Board is very small and has very few "discretionary" expenditures; our target can only be met by reducing staff and eliminating as much as possible where we can. Eliminating a HO position would delay the issuing of decisions on tax appeals, representing approximately \$20 million in state & local property tax revenues and \$2 - 3 million in excise tax revenues over the course of a biennium. The delay would add to the existing two-year backlog on appeals. We would prefer to retain the FTE so that it can be filled when times are better.	n/a	
L	1	Travel reduction		11	11	11	11											Reduces travel to minimum	Jul-25		Limits ability to travel for training.	n/a
H	1	Professional Development reduction		15	15	15	15											Reduces prof development to minimum	Jul-25		reduces ability to train staff	n/a
H	1	Subscriptions		6	6	6	6											Reduces subscriptions	Jul-25		Reduces research materials available to assist staff in rendering decisions.	n/a
M	1	Repairs		1	1	1	1											Reduces funds for repairs	Jul-25		Potential inability to repair equipment.	n/a
L	1	Supplies		0.5	0.5	0.5	0.5											Reduces supplies	Jul-25		Should be manageable.	n/a

Priority:

L = Low priority agency activity or program
M = Medium priority agency activity or program
H = High priority agency activity or program

Impact:

1 = Allows continuation of the program/activity at a reduced level
2 = Eliminates the ability to perform program objectives
3 = Eliminates agency function
4 = Long term implications (moves the problem to next biennium)
5 = Short term (reduction to one time increase)