

State Board of Tax Appeals

JLBC: Steve Grunig
 OSPB: Tracie Andreasson

Subcommittee: Health & Welfare

DESCRIPTION	FY 2002 ACTUAL	FY 2003 ESTIMATE	FY 2004		FY 2005	
			OSPB	JLBC	OSPB	JLBC
PROGRAM BUDGET						
State Board of Tax Appeals	231,500	298,500	304,600	303,100	305,300	303,300
6th SS Lump Sum Reduction SLI	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
AGENCY TOTAL	231,500	268,500	274,600	273,100	275,300	273,300

OPERATING BUDGET						
<i>Full Time Equivalent Positions</i>	5.0	4.0	4.0	4.0	4.0	4.0
Personal Services	155,000	217,100	217,100	217,100	217,100	217,100
Employee Related Expenditures	30,400	38,100	42,400	40,800	42,400	40,300
Professional and Outside Services	700	900	900	900	900	900
Travel - In State	600	900	900	900	900	900
Other Operating Expenditures	44,800	41,500	43,300	43,400	44,000	44,100
OPERATING SUBTOTAL	231,500	298,500	274,600	303,100	275,300	303,300
Special Line Items (SLI)	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
AGENCY TOTAL	231,500	268,500	274,600	273,100	275,300	273,300

FUND SOURCES						
General Fund	231,500	268,500	274,600	273,100	275,300	273,300
SUBTOTAL - Appropriated Funds	231,500	268,500	274,600	273,100	275,300	273,300
TOTAL - ALL SOURCES	231,500	268,500	274,600	273,100	275,300	273,300

CHANGE IN FUNDING SUMMARY	FY 2003 to FY 2004 JLBC		FY 2003 to FY 2005 JLBC		Biennial \$ Change
	\$ Change	% Change	\$ Change	% Change	
General Fund	4,600	1.7%	4,800	1.8%	9,400

AGENCY DESCRIPTION — *The board consists of 3 members appointed by the Governor. The board provides an independent appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and resolves jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.*

PERFORMANCE MEASURES	FY 2002	FY 2002	FY 2003	FY 2004
	Appropriation	Actual	Appropriation	Recommend.
• Tax appeals caseload	176	115	206	--
• Tax appeals unresolved at fiscal year end	106	99	126	99
• Months to process appeal	6.5	6.5	6.5	6.5
• % of rulings upheld in tax courts	90	90	90	90
• Administration as a % of total cost	16.4	14.0	16.4	14.0
• Customer satisfaction rating (Scale 1-8)	6.0	NA	6.0	6.1

Comments: The agency did not submit information for any measure labeled as "NA."

RECOMMENDED CHANGES FROM FY 2003

Standard Changes	GF	FY 2004	FY 2005	JLBC RECOMMENDED FORMAT — Lump Sum by Agency
		\$4,600	\$4,800	

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