

State Board of Equalization

JLBC: Justin Narducci
 OSPB: Bret Cloninger

DESCRIPTION	FY 2004 ACTUAL	FY 2005 ESTIMATE	FY 2006 JLBC	FY 2007 JLBC
OPERATING BUDGET				
<i>Full Time Equivalent Positions</i>	7.0	7.0	7.0	7.0
Personal Services	331,800	350,900	360,600	360,600
Employee Related Expenditures	83,900	93,400	97,800	97,900
Professional and Outside Services	5,800	0	0	0
Travel - In State	8,700	8,600	8,600	8,600
Other Operating Expenditures	113,500	103,800	100,200	100,100
Equipment	900	0	0	0
OPERATING SUBTOTAL	544,600	556,700	567,200	567,200

SPECIAL LINE ITEMS

FUND SOURCES

General Fund	544,600	556,700	567,200	567,200
SUBTOTAL - Appropriated Funds	544,600	556,700	567,200	567,200
TOTAL - ALL SOURCES	544,600	556,700	567,200	567,200

CHANGE IN FUNDING SUMMARY

	FY 2005 to FY 2006 JLBC		FY 2005 to FY 2007 JLBC	
	\$ Change	% Change	\$ Change	% Change
General Fund	10,500	1.9%	10,500	1.9%
Total Appropriated Funds	10,500	1.9%	10,500	1.9%
Total - All Sources	10,500	1.9%	10,500	1.9%

AGENCY DESCRIPTION — The State Board of Equalization consists of 17 members. The board hears property tax appeals for Maricopa and Pima Counties. Property tax appeals in other counties continue to be heard by the respective County Boards of Equalization. Of the 17 members, the 7 gubernatorial appointments also hear appeals of centrally valued properties and equalization orders by the Department of Revenue.

PERFORMANCE MEASURES	FY 2003	FY 2004	FY 2005	FY 2006
	Actual	Actual	Estimate	JLBC
• % of tax appeals filed on-line	52	66	60	--
• Cost per petition/hearing (in \$)	16	15	23	--
• Average calendar days to process a property tax appeal from receipt to issuance	28	28	28	28
• % of rulings upheld in tax courts	100	100	100	100
• Administration as a % of total cost	26.3	25.0	25.0	--
• Customer satisfaction rating (Scale 1-8)	NA	NA	6.1	6.1

Comments: The agency did not submit any information for any measure labeled as "NA." The agency continues their perfect score of rulings upheld in tax courts. The average number of calendar days to process a property tax appeal has remained constant for several years.

RECOMMENDED CHANGES FROM FY 2005

Operating Budget

The JLBC recommends \$567,200 from the General Fund for the operating budget in FY 2006 and FY 2007. These amounts would fund the following adjustments:

Standard Changes	GF	FY 2006 \$(600)	FY 2007 \$(600)
The JLBC recommends a decrease of \$(600) from the General Fund in FY 2006 and FY 2007 for standard changes.			

Support Services GF 11,100 11,100

The JLBC recommends an increase of \$11,100 from the General Fund in FY 2006 and FY 2007 for funding an Administrative Assistant III position. The State Board of Equalization (SBOE) does not have any administrative support services. On average, the board hears 6,652 appeals annually. The appeals require approximately 1,000 cumulative hours of data entry and filing time. During SBOE's busy season, the board contracts with part-time individuals for administrative support services at \$15,000 per fiscal year.

The additional \$11,100 funding would provide sufficient funding to replace the part-time work and provide support services to board hearings in Pima County. Currently, the Pima County board hears roughly 20% of SBOE's appeal load. However, SBOE is unable to provide a physical presence in the county because of staffing constraints.

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JLBC RECOMMENDED FORMAT — Lump Sum by Agency

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