

TXA 0.0

Agency Summary

STATE BOARD OF TAX APPEALS

David V. Medina, Executive Director

State Board of Tax Appeals (602) 364-1102

A.R.S. § 42-1252

Mission:

To provide an independent appeals process for taxpayers with adverse decisions from the Department of Revenue and/or the Office of Administrative Hearings, and to resolve jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

Description:

The State Board of Tax Appeals hears and decides appeals filed by taxpayers and Arizona municipalities concerning income, transaction privilege, use, luxury, and estate taxes.

◆ **Goal 1** To receive and process tax appeals expeditiously to avoid any delays in the appeals process.

Objective: 1 FY2021: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.

FY2022: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.

FY2023: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.

Performance Measures	FY 2021	FY 2022	FY 2023
	Actual	Estimate	Estimate
Caseload processing (and number of issues)	30(72)	60(110)	42(90)
Number of tax appeals resolved	9	40	20
Number backlogged requiring written decision	6	5	5
Number of months to process appeal	8	8	8

AGENCY SUMMARY

Program: TXA 0 . 0 STATE BOARD OF TAX APPEALS
Director: David V. Medina, Executive Director
Phone: State Board of Tax Appeals (602) 364-1102
Statute: A.R.S. § 42-1252

Mission:

To provide an independent appeals process for taxpayers with adverse decisions from the Department of Revenue and/or the Office of Administrative Hearings, and to resolve jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

Description:

The State Board of Tax Appeals hears and decides appeals filed by taxpayers and Arizona municipalities concerning income, transaction privilege, use, luxury, and estate taxes.

◆ **Goal:** 1 To receive and process tax appeals expeditiously to avoid any delays in the appeals process.

- Objectives:** 1 2021 Obj: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.
- 2022 Obj: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.
- 2023 Obj: To provide an independent effective, accessible appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and/or the Office of Administrative Hearings in a timely and efficient manner.

Performance Measures:

ML	Budget	Type		FY 2020 Actual	FY 2021 Estimate	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP Caseload processing (and number of issues)	42(82)	45(90)	30(72)	60(110)	42(90)
2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OP Number of tax appeals resolved	12	30	9	40	20
3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number backlogged requiring written decision	2	5	6	5	5
4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number of months to process appeal	12	12	8	8	8

Budget Related Performance Measures

State Board of Tax Appeals

Agency:	0.0	STATE BOARD OF TAX APPEALS
Contact:		David V. Medina, Executive Director (602) 364-1102
2nd Contact:		David V. Medina, Executive Director (602) 364-1102
Statute:		A.R.S. § 42-1252

ML	Budget	Type	Performance Measure	FY 2020 Actual	FY 2021 Estimate	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP	Caseload processing (and number of issues)	42(82)	45(90)	30(72)	60(110)	42(90)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OP	Number of tax appeals resolved	12	30	9	40	20
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF	Number backlogged requiring written decision	2	5	6	5	5
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF	Number of months to process appeal	12	12	8	8	8

