

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 FY2020: 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.
- 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.

Performance Measures	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
Caseload processing (and number of issues)	42(82)	45(90)	60(110)
Number of tax appeals resolved	12	30	40
Number backlogged requiring written decision	2	5	5
Number of months to process appeal	12	12	10

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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

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

- Objectives:** 1 2020 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.
- 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.

Performance Measures:

ML	Budget	Type		FY 2019 Actual	FY 2020 Estimate	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP Caseload processing (and number of issues)	45(87)	70(130)	42(82)	45(90)	60(110)
2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OP Number of tax appeals resolved	17	35	12	30	40
3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number backlogged requiring written decision	5	5	2	5	5
4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number of months to process appeal	10	10	12	12	10

Budget Related Performance Measures

State Board of Tax Appeals

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Contact:	David V. Medina, Executive Director (602) 364-1102
2nd Contact:	David V. Medina, Executive Director (602) 364-1102
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