

TXA 0.0

Agency Summary

STATE BOARD OF TAX APPEALS

Alisha L. Woodring, 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** FY2017: 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.

FY2018: 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.

FY2019: 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 2017	FY 2018	FY 2019
	Actual	Estimate	Estimate
Caseload processing (and number of issues)	46(87)	70(145)	75(160)
Number of tax appeals resolved	23	32	36
Number backlogged requiring written decision	3	5	5
Number of months to process appeal	9	9	9

**AGENCY SUMMARY**

**Program:** TXA 0 . 0 STATE BOARD OF TAX APPEALS  
**Director:** Alisha L. Woodring, 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 2017 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.

2018 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.

2019 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 2016 Actual	FY 2017 Estimate	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP Caseload processing (and number of issues)	49(96)	64(150)	46(87)	70(145)	75(160)
2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OP Number of tax appeals resolved	9	30	23	32	36
3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number backlogged requiring written decision	5	5	3	5	5
4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF Number of months to process appeal	9	9	9	9	9

## Budget Related Performance Measures

### State Board of Tax Appeals

<b>Agency:</b>	0.0	STATE BOARD OF TAX APPEALS
<b>Contact:</b>	Alisha L. Woodring, Executive Director (602) 364-1102	
<b>2nd Contact:</b>	Alisha L. Woodring, Executive Director (602) 364-1102	
<b>Statute:</b>	A.R.S. § 42-1252	

ML	Budget	Type	Performance Measure	FY 2016 Actual	FY 2017 Estimate	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP	Caseload processing (and number of issues)	49(96)	64(150)	46(87)	70(145)	75(160)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	OP	Number of tax appeals resolved	9	30	23	32	36
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF	Number backlogged requiring written decision	5	5	3	5	5
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF	Number of months to process appeal	9	9	9	9	9

