

# DIVISION OF TAX APPEALS

## MISSION

The Division of Tax Appeals provides taxpayers with a system of due process for resolving disputes with the Department of Taxation and Finance. The separation of tax administration from tax adjudication promotes the impartial and timely hearing of taxpayer disputes.

## ORGANIZATION AND STAFFING

The Division of Tax Appeals is headed by the Tax Appeals Tribunal, which is comprised of three commissioners appointed by the Governor and confirmed by the Senate. Under the direction of the Tax Tribunal, dispute adjudication is provided through small claims hearings, formal hearings and the Tribunal appeals process. The Division holds formal hearings and Tax Tribunal oral arguments in Troy, New York City, Buffalo, Rochester, Hempstead and Hauppauge, while small claims hearings are conducted throughout the State. The Division will have a workforce of 36 positions for 2001-02.

## FISCAL BACKGROUND AND BUDGET HIGHLIGHTS

The Division's activities are supported entirely with State tax dollars, which finance the Tribunal's staff and other expenses such as rent and supplies.

The Executive Budget recommends \$3.454 million in annual General Fund support for the Division. This recommendation will enable the Tribunal to continue to provide for the timely resolution of taxpayer disputes with the Department of Taxation and Finance.

## PROGRAM HIGHLIGHTS

The Division's hearing process has been substantially improved in recent years to benefit taxpayers. These improvements have allowed taxpayers more flexibility in scheduling hearings, thus minimizing delays caused by sudden cancellations.

Since January 1997, the Division has conducted formal hearings in New York City to provide easier access for taxpayers in the New York City metropolitan area. Recently, the Division expanded this initiative to Buffalo, Rochester, Hempstead and Hauppauge. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

### ALL FUNDS APPROPRIATIONS (dollars)

<u>Category</u>	<u>Available 2000-01</u>	<u>Appropriations Recommended 2001-02</u>	<u>Change</u>	<u>Reappropriations Recommended 2001-02</u>
State Operations	3,407,000	3,454,000	47,000	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	<u>3,407,000</u>	<u>3,454,000</u>	<u>47,000</u>	<u>0</u>

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## ALL FUND TYPES PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM FILLED ANNUAL SALARIED POSITIONS

### Full-Time Equivalent Positions (FTE)

<u>Program</u>	<u>2000-01 Estimated FTEs 03/31/01</u>	<u>2001-02 Estimated FTEs 03/31/02</u>	<u>FTE Change</u>
Administration			
General Fund	37	36	(1)
Total	<u>37</u>	<u>36</u>	<u>(1)</u>

## STATE OPERATIONS ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE APPROPRIATIONS (dollars)

<u>Fund Type</u>	<u>Available 2000-01</u>	<u>Recommended 2001-02</u>	<u>Change</u>
General Fund	3,407,000	3,454,000	47,000
Total	<u>3,407,000</u>	<u>3,454,000</u>	<u>47,000</u>

Adjustments:

Transfer(s) From	
Special Pay Bill	
General Fund	<u>(231,000)</u>
Appropriated 2000-01	<u>3,176,000</u>

## STATE OPERATIONS ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM APPROPRIATIONS (dollars)

<u>Program</u>	<u>Available 2000-01</u>	<u>Recommended 2001-02</u>	<u>Change</u>
Administration			
General Fund	3,407,000	3,454,000	47,000
Total	<u>3,407,000</u>	<u>3,454,000</u>	<u>47,000</u>

## STATE OPERATIONS - GENERAL FUND SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES 2001-02 RECOMMENDED (dollars)

<u>Program</u>	<u>Total Personal Service</u>		<u>Personal Service Regular (Annual Salaried)</u>	
	<u>Amount</u>	<u>Change</u>	<u>Amount</u>	<u>Change</u>
Administration	2,959,000	47,000	2,787,000	44,000
Total	<u>2,959,000</u>	<u>47,000</u>	<u>2,787,000</u>	<u>44,000</u>

<u>Program</u>	<u>Temporary Service (Nonannual Salaried)</u>	
	<u>Amount</u>	<u>Change</u>
Administration	172,000	3,000
Total	<u>172,000</u>	<u>3,000</u>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
2001-02 RECOMMENDED  
(dollars)**

<b>Program</b>	<b>Total Nonpersonal Service</b>		<b>Supplies and Materials</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	495,000	0	38,000	0
Total	<u>495,000</u>	<u>0</u>	<u>38,000</u>	<u>0</u>
<b>Program</b>	<b>Travel</b>		<b>Contractual Services</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	55,000	0	344,000	0
Total	<u>55,000</u>	<u>0</u>	<u>344,000</u>	<u>0</u>
<b>Program</b>	<b>Equipment</b>			
	<b>Amount</b>	<b>Change</b>		
Administration	58,000	0		
Total	<u>58,000</u>	<u>0</u>		