

# ***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 in Troy, New York City and Rochester, while Tax Tribunal oral arguments are held in New York City, Buffalo and Troy. Small claims hearings are conducted throughout the State.

## ***BUDGET HIGHLIGHTS***

The Executive Budget recommends **\$3.3 million All Funds (\$3.3 million General Fund)** for the Division of Tax Appeals. This net increase of **\$45,000** from the 2007-08 budget reflects growth in employee costs and savings in non personal service expenditures .

The Executive Budget recommends a staffing level of **31 FTEs** for the Division of Tax Appeals. There is no change in staffing level from the 2007-08 budget.

## ***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.

The Division also conducts formal hearings in New York City and Rochester to provide easier access for taxpayers in these metropolitan areas. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

### **ALL FUNDS APPROPRIATIONS (dollars)**

<b>Category</b>	<b>Available 2007-08</b>	<b>Appropriations Recommended 2008-09</b>	<b>Change</b>	<b>Reappropriations Recommended 2008-09</b>
State Operations	3,228,000	3,273,000	45,000	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	<u>3,228,000</u>	<u>3,273,000</u>	<u>45,000</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)**

<b>Program</b>	<b>2007-08 Estimated FTEs 03/31/08</b>	<b>2008-09 Estimated FTEs 03/31/09</b>	<b>FTE Change</b>
Administration			
General Fund	31	31	0
Total	<u>31</u>	<u>31</u>	<u>0</u>

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

<b>Fund Type</b>	<b>Available 2007-08</b>	<b>Recommended 2008-09</b>	<b>Change</b>
General Fund	3,228,000	3,273,000	45,000
Total	<u>3,228,000</u>	<u>3,273,000</u>	<u>45,000</u>

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

<b>Program</b>	<b>Available 2007-08</b>	<b>Recommended 2008-09</b>	<b>Change</b>
Administration			
General Fund	3,228,000	3,273,000	45,000
Total	<u>3,228,000</u>	<u>3,273,000</u>	<u>45,000</u>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES  
2008-09 RECOMMENDED  
(dollars)**

<b>Program</b>	<b>Total</b>		<b>Personal Service Regular (Annual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	2,806,000	65,000	2,796,000	65,000
Total	<u>2,806,000</u>	<u>65,000</u>	<u>2,796,000</u>	<u>65,000</u>

<b>Program</b>	<b>Temporary Service (Nonannual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>
Administration	10,000	0
Total	<u>10,000</u>	<u>0</u>

# TAX APPEALS

STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
2008-09 RECOMMENDED  
(dollars)

<b>Program</b>	<b>Total</b>		<b>Supplies and Materials</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	467,000	(20,000)	35,000	0
Total	467,000	(20,000)	35,000	0

<b>Program</b>	<b>Travel</b>		<b>Contractual Services</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	25,000	0	327,000	(20,000)
Total	25,000	0	327,000	(20,000)

<b>Program</b>	<b>Equipment</b>	
	<b>Amount</b>	<b>Change</b>
Administration	80,000	0
Total	80,000	0