

# ***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 **\$2.9 million All Funds** (\$2.9 million General Fund) for the Division of Tax Appeals. This net decrease of **\$440,000** from the 2009-10 budget reflects reductions in employee costs and savings in nonpersonal service expenditures. The Executive Budget recommends a staffing level of **27 FTEs**, implying no change from 2009-10, a reflection of the statewide hiring freeze implemented by the Executive in July of 2008.

## ***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.

<b>ALL FUNDS APPROPRIATIONS (dollars)</b>				
<b>Category</b>	<b>Available 2009-10</b>	<b>Appropriations Recommended 2010-11</b>	<b>Change</b>	<b>Reappropriations Recommended 2010-11</b>
State Operations	3,353,000	2,913,000	(440,000)	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	3,353,000	2,913,000	(440,000)	0

# TAX APPEALS

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

Full-Time Equivalent Positions (FTE)			
Program	2009-10 Estimated FTEs 03/31/10	2010-11 Estimated FTEs 03/31/11	FTE Change
Administration			
General Fund	27	27	0
Total	27	27	0

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

Fund Type	Available 2009-10	Recommended 2010-11	Change
General Fund	3,353,000	2,913,000	(440,000)
Total	3,353,000	2,913,000	(440,000)

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

Program	Available 2009-10	Recommended 2010-11	Change
Administration			
General Fund	3,353,000	2,913,000	(440,000)
Total	3,353,000	2,913,000	(440,000)

## STATE OPERATIONS - GENERAL FUND SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES 2010-11 RECOMMENDED (dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	2,546,000	(360,000)	2,536,000	(360,000)
Total	2,546,000	(360,000)	2,536,000	(360,000)

Program	Temporary Service (Nonannual Salaried)	
	Amount	Change
Administration	10,000	0
Total	10,000	0

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
2010-11 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	367,000	(80,000)	27,100	(5,900)
Total	367,000	(80,000)	27,100	(5,900)

  

<b>Program</b>	<b>Travel</b>		<b>Contractual Services</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	19,700	(4,300)	257,000	(56,000)
Total	19,700	(4,300)	257,000	(56,000)

  

<b>Program</b>	<b>Equipment</b>	
	<b>Amount</b>	<b>Change</b>
Administration	63,200	(13,800)
Total	63,200	(13,800)