

Tax Appeals, Division of

Mission

It is the mission of the New York State Tax Appeals Tribunal/Division of Tax Appeals “to provide the public with a clear, uniform, rapid, inexpensive and just system of resolving controversies with the Division of Taxation of the New York State Department of Taxation and Finance.” It is the agency’s goal “to afford the public both due process of law and the legal tools necessary to facilitate the rapid resolution of controversies while at the same time avoiding undue formality and complexity.”

Organization and Staffing

The Division of Tax Appeals is headed by the Tax Appeals Tribunal, which comprises 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.

Budget Highlights

The FY 2023 Executive Budget recommends a \$3.3 million General Fund appropriation, an increase of \$233,000 (7.6 percent), to cover the costs of contract agreements and support agency operations. The Executive Budget’s workforce recommendation is 26 FTEs for the Division of Tax Appeals, an increase of 1 FTE compared to FY 2022 levels, to increase administrative support for agency operations.

Program Highlights

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.

ALL FUNDS APPROPRIATIONS (dollars)

Category	Available FY 2022	Appropriations Recommended FY 2023	Change From FY 2022	Reappropriations Recommended FY 2023
State Operations	3,073,000	3,306,000	233,000	0
Total	3,073,000	3,306,000	233,000	0

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

Program	FY 2022 Estimated FTEs 03/31/22	FY 2023 Estimated FTEs 03/31/23	FTE Change
Administration			
General Fund	25	26	1
Total	25	26	1

NYS DOB | FY 2023 Executive Budget | Agency Appropriations
STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE
APPROPRIATIONS
(dollars)

Fund Type	Available FY 2022	Recommended FY 2023	Change
General Fund	3,073,000	3,306,000	233,000
Total	3,073,000	3,306,000	233,000
Adjustments:			
Transfer(s) From			
Special Pay Bill			
General Fund	(185,000)		
Appropriated FY 2022	2,888,000		

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

Program	Available FY 2022	Recommended FY 2023	Change
Administration			
General Fund	3,073,000	3,306,000	233,000
Total	3,073,000	3,306,000	233,000

STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	3,114,000	244,300	3,023,000	177,300
Total	3,114,000	244,300	3,023,000	177,300

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration	91,000	67,000	0	0
Total	91,000	67,000	0	0

STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2023 RECOMMENDED
(dollars)

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration	192,000	(11,300)	101,000	11,000

NYS DOB | FY2023 Executive Budget | Agency Appropriations

Total	192,000	(11,300)	101,000	11,000
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Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration	32,000	15,700	54,000	(35,000)
Total	32,000	15,700	54,000	(35,000)

Program	Equipment	
	Amount	Change
Administration	5,000	(3,000)
Total	5,000	(3,000)

Note: Most recent estimates as of 05/11/2020