

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 2025 Executive Budget recommends a \$4,048,000 General Fund appropriation, an increase of \$669,600, to cover the costs of contractual agreements and support agency operations. The Executive Budget’s workforce recommendation is 29 FTEs for the Division of Tax Appeals, an increase of three FTEs over FY 2024 levels.

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 2024	Appropriations Recommended FY 2025	Change From FY 2024	Reappropriations Recommended FY 2025
State Operations	3,378,400	4,048,000	669,600	0
Total	3,378,400	4,048,000	669,600	0

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

Program	FY 2024 Estimated FTEs 03/31/24	FY 2025 Estimated FTEs 03/31/25	FTE Change
Administration			
General Fund	26	29	3
Total	26	29	3

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

Fund Type	Available FY 2024	Recommended FY 2025	Change
General Fund	3,378,400	4,048,000	669,600
Total	3,378,400	4,048,000	669,600

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

Program	Available FY 2024	Recommended FY 2025	Change
Administration			
General Fund	3,378,400	4,048,000	669,600
Total	3,378,400	4,048,000	669,600

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2025 RECOMMENDED
(dollars)**

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	3,656,000	469,600	3,583,000	469,600
Total	3,656,000	469,600	3,583,000	469,600

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration	73,000	0	0	0
Total	73,000	0	0	0

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2025 RECOMMENDED
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration	392,000	200,000	101,000	0
Total	392,000	200,000	101,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration	32,000	0	257,000	200,000
Total	32,000	0	257,000	200,000

NYS DOB | FY2025 Executive Budget | Agency Appropriations

Program	Amount	Equipment Change
Administration	2,000	0
Total	2,000	0

Note: Most recent estimates as of 01/16/2024