

Board of Tax Appeals

Role and Overview

Established in 1939, the Ohio Board of Tax Appeals (BTA), as Ohio's administrative tax court, is an independent, quasi-judicial body composed of three members appointed by the governor for staggered, six-year terms. The board is a highly specialized tribunal authorized to determine all appeals arising under Ohio tax laws with the exception of estate taxes. It hears appeals on 62 different taxes and receives appeals from seven different types of governmental agencies. Because decisions from the Ohio Board of Tax Appeals have far-reaching impact they may be appealed to the appropriate court of appeals or directly to the Ohio Supreme Court. Recent accomplishments include the hiring of more legal staff to assist the board in handling appeals. These new attorneys became part of the BTA's small claims unit to hear appellants representing themselves in smaller value, predominately residential appeals. These cases represent 30% of all appeals filed with the board each year. The unit has been so successful that it has held hearings on its entire portion of the backlog and is now current in scheduling hearings as these types of appeals are filed with the board. The board currently has three board members and a staff of 15.

More information regarding the Board of Tax Appeals is available at www.bta.ohio.gov.

Agency Priorities

- Manage caseloads to insure that the number appeals pending with the BTA does not increase beyond the approximately 8,800 cases that were pending at the end of FY 2012. During FY 2012, the board held 5,942 hearings, which lead to 4,491 decisions finalizing appeals and an additional 1,451 work products.
- Continue to pursue opportunities to streamline and improve processes in order to provide faster service to appellants and all interested parties.
- The board will also continue to make refinements in its web site design to foster better-informed decisions among all interested parties.

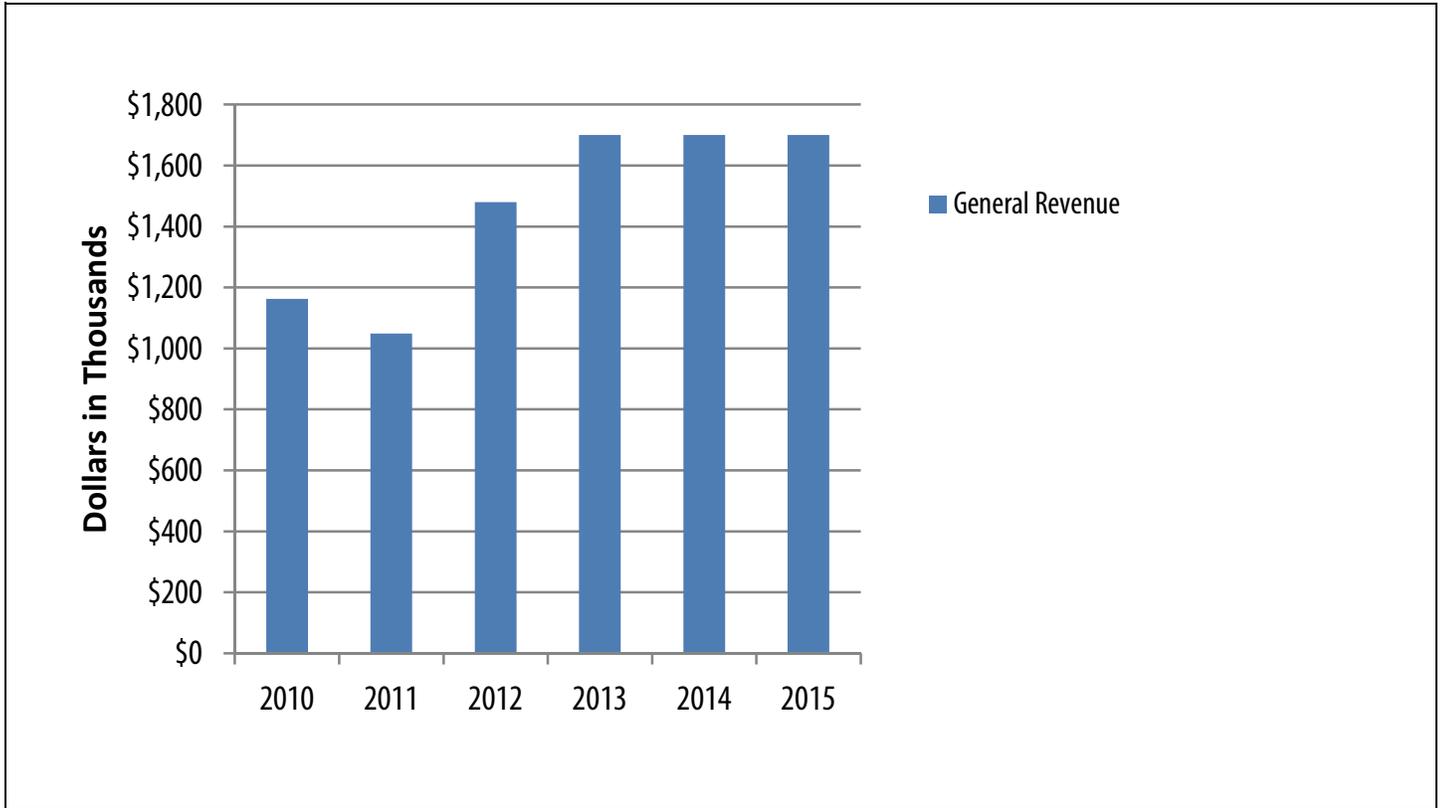
Funding Recommendation for 2014 and 2015

- GRF: Funding for fiscal year 2014 is \$1.7 million (or a 0.0% increase from fiscal year 2013). Funding for fiscal year 2015 is \$1.7 million (or a 0.0% increase from fiscal year 2014).
- All Funds: Funding for fiscal year 2014 is \$1.7 million (or a 0.0% increase from fiscal year 2013). Funding for fiscal year 2015 is \$1.7 million (or a 0.0% increase from fiscal year 2014).

The Executive Recommendation will fund the following objectives:

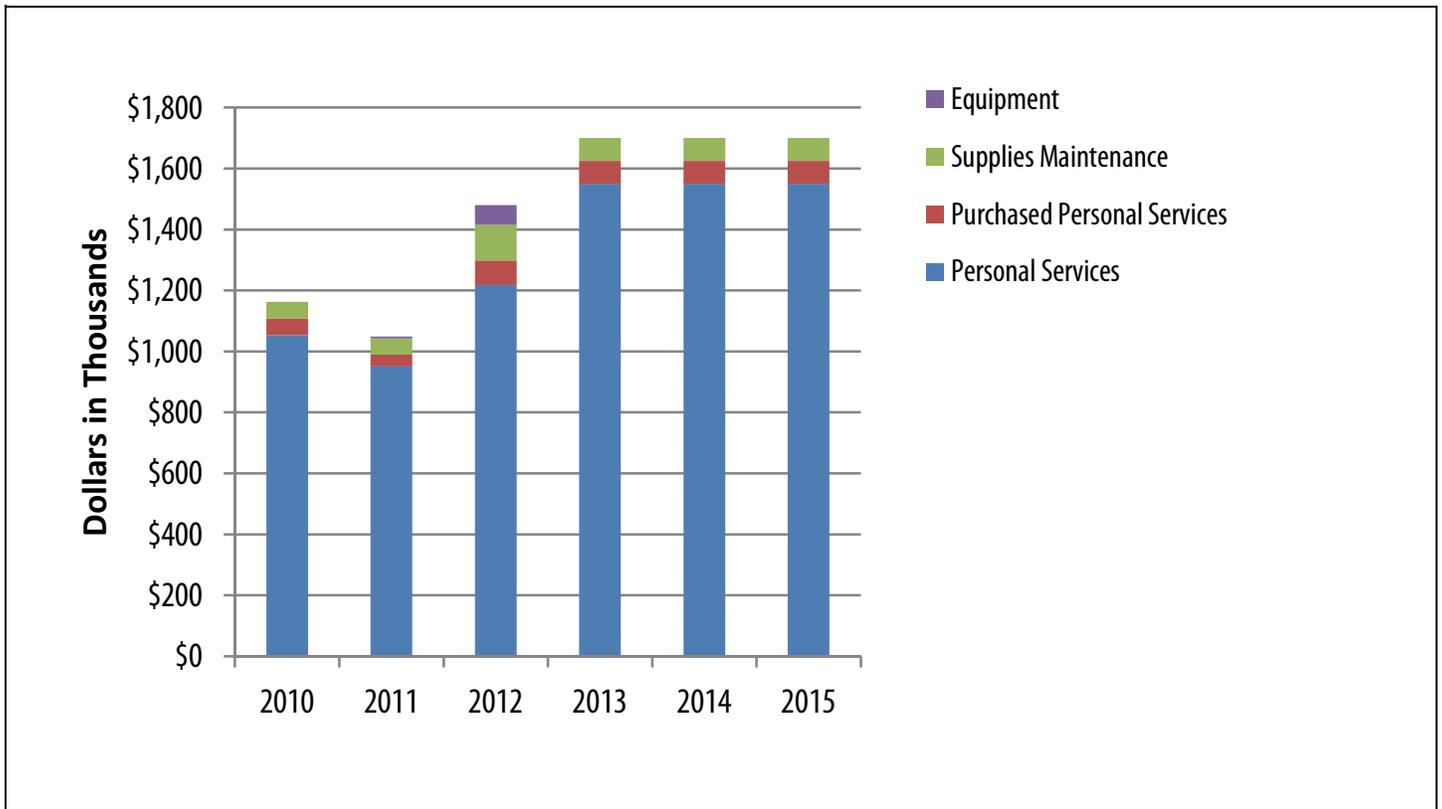
- Support progress toward the settlement or resolution of all appeals and work to hold down growth in the backlog of appeals. Maintain current services levels in 2014 and 2015 in terms of handling case management, scheduling hearing requests, and responding to more than 10,000 information requests.

Budget Fund Group Information



(in Thousands)	Actual			Est.	% Change	Recommended			
Budget Fund Group	FY 2010	FY 2011	FY 2012	FY 2013	FY 12-13	FY 2014	% Change	FY 2015	%Change
General Revenue	1,163	1,048	1,479	1,700	14.9%	1,700	0.0%	1,700	0.0%
Total	1,163	1,048	1,479	1,700	14.9%	1,700	0.0%	1,700	0.0%

Expense Account Category Information



(in Thousands) Expense Account Category	Actual			Est.	% Change	Recommended			
	FY 2010	FY 2011	FY 2012	FY 2013	FY 12-13	FY 2014	% Change	FY 2015	%Change
Personal Services	1,053	951	1,218	1,550	27.2%	1,550	0.0%	1,550	0.0%
Purchased Personal Services	55	38	80	75	-6.5%	75	0.0%	75	0.0%
Supplies & Maintenance	55	53	117	75	-35.7%	75	0.0%	75	0.0%
Equipment	0	6	64	0	-100.0%	0	0.0%	0	0.0%
Total	1,163	1,048	1,479	1,700	14.9%	1,700	0.0%	1,700	0.0%

Program Series 1: Resolution Of Tax Appeals (110A0)

The Ohio Board of Tax Appeals (BTA) is Ohio's administrative tax court. It is a tribunal authorized to determine all appeals arising under Ohio tax laws with the exception of estate taxes. It hears appeals on 62 different taxes and receives appeals from seven different types of governmental agencies.

Fund	ALI	ALI Name	Estimated	Recommended			
			FY 2013	FY 2014	% Change	FY 2015	% Change
GRF	116321	Operating Expenses	1,700,000	1,700,000	0.0%	1,700,000	0.0%
Total for Resolution Of Tax Appeals			1,700,000	1,700,000	0.0%	1,700,000	0.0%

State of Ohio

Board of Tax Appeals

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	% Change	FY 2015	% Change
GRF	116321	Operating Expenses	1,162,896	1,048,340	1,479,476	1,700,000	1,700,000	0.0%	1,700,000	0.0%
Total General Revenue			1,162,896	1,048,340	1,479,476	1,700,000	1,700,000	0.0%	1,700,000	0.0%
Grand Total Board of Tax Appeals			1,162,896	1,048,340	1,479,476	1,700,000	1,700,000	0.0%	1,700,000	0.0%