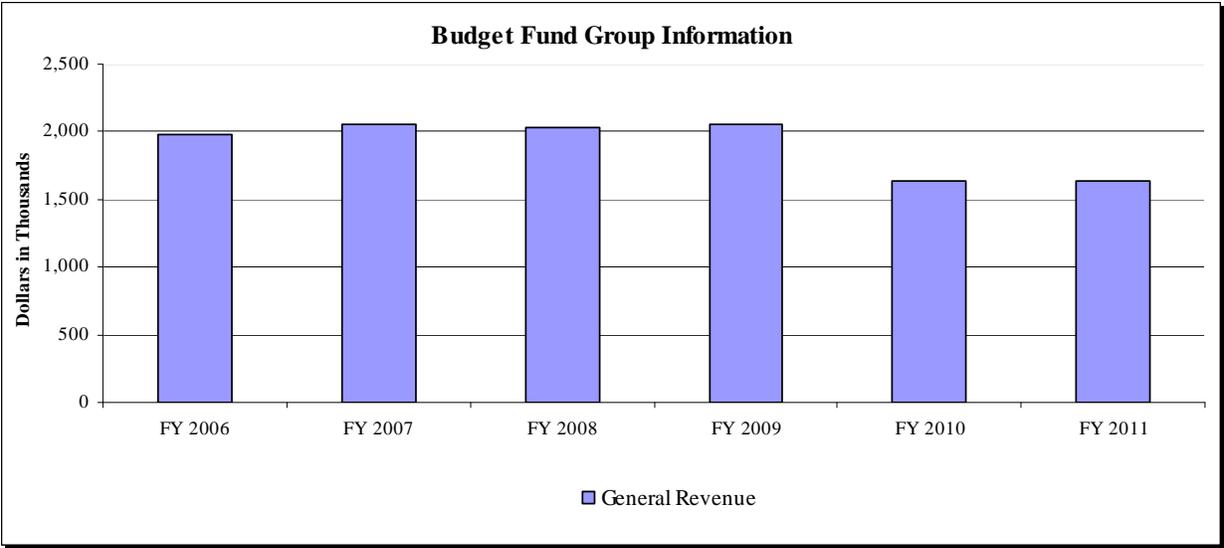


**Role and Overview**

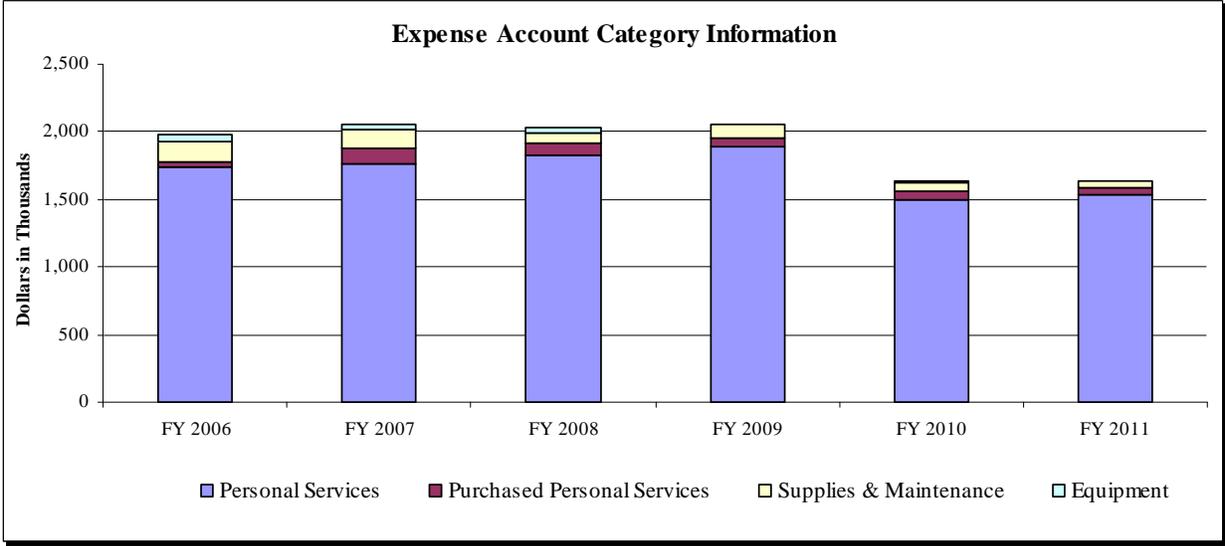
The Board of Tax Appeals (BTA) reviews and determines questions of law and fact in the administration of the tax laws of the state and its municipalities. This process includes an extensive mediation program. The Board of Tax Appeals hears and determines appeals from four areas including: final determinations by the Tax Commissioner of any preliminary, amended, or final tax assessment, reassessment, valuation, determination, finding, computation, or order; decisions of the 88 county boards of revision relating to real property taxes; actions of the 88 county budget commissions; and decisions of municipal boards of appeal.

The effect of the Board of Tax Appeals' decisions on revenue for the state and its political subdivisions is considerable, on average \$4 billion to \$5 billion was in controversy from real property valuations and determinations of the Tax Commissioner during fiscal year 2008. Appeals are filed and terminated throughout the year, although many are in active status throughout the year. In fiscal year 2008, 2,285 new appeals were filed, 2,155 appeals were terminated; and 2,745 appeals remained in active status at year end. The board is a quasi-judicial body comprised of three members appointed by the Governor for six-year terms. The board has a staff of 17 headed by the secretary to the board and has an annual budget of approximately \$1.7 million. More information regarding the Board of Tax Appeals is available at <http://www.bta.ohio.gov/>.

**Summary of Budget History and Recommendations**



(In Thousands)	ACTUAL			EST.	% CHANGE	RECOMMENDED			
	FY 2006	FY 2007	FY 2008			FY 2009	FY 08-09	FY 2010	% CHANGE
General Revenue	1,977	2,053	2,026	2,053	1.4	1,642	-20.0	1,642	0.0
<b>TOTAL</b>	<b>1,977</b>	<b>2,053</b>	<b>2,026</b>	<b>2,053</b>	<b>1.4</b>	<b>1,642</b>	<b>-20.0</b>	<b>1,642</b>	<b>0.0</b>



(In Thousands) EXPENSE ACCOUNT CATEGORY	ACTUAL			EST.	% CHANGE	RECOMMENDED			
	FY 2006	FY 2007	FY 2008	FY 2009	FY 08-09	FY 2010	% CHANGE	FY 2011	% CHANGE
Personal Services	1,740	1,767	1,829	1,895	3.6	1,502	-20.8	1,534	2.1
Purchased Personal Services	31	107	82	54	-33.9	57	4.6	51	-9.3
Supplies & Maintenance	159	147	86	104	20.0	62	-40.4	54	-12.6
Equipment	47	31	29	0	-100.0	22	100.0	3	-85.7
<b>TOTAL</b>	<b>1,977</b>	<b>2,053</b>	<b>2,026</b>	<b>2,053</b>	<b>1.4</b>	<b>1,642</b>	<b>-20.0</b>	<b>1,642</b>	<b>0.0</b>

**PROGRAM SERIES 01: Resolution of Tax Appeals**

The Board of Tax Appeals hears and determines appeals to resolve questions of law and fact relating to the administration of the tax laws of the state and its municipalities. The board lessens the burden on the state's court system and reduces the time and cost associated with hearing tax cases.

**Program 01.01: Hearing and Determination Process**

The Board of Tax Appeals reviews all new appeals to determine whether mediation may be appropriate, and as a result diverts approximately 40 percent of new appeals to mediation. Approximately 90 percent of the appeals diverted for mediation are successfully mediated and terminated. For cases not appropriate for mediation, or those in which mediation is unsuccessful, the board conducts an evidentiary hearing and resolves the appeal in that manner.

**The Executive Recommendation will fund the following objectives:**

- Allow the board to determine an estimated 1,500 appeals each year.

FUND				RECOMMENDED	
GROUP	FUND	ALI	ALI NAME	FY 2010	FY 2011
GRF	GRF	116321	Operating Expenses	3,808,785	3,809,584
<b>TOTAL FOR PROGRAM</b>				<b>3,808,785</b>	<b>3,809,584</b>

**LINE ITEM SUMMARY - Board of Tax Appeals**

FUND	ALI	ALI NAME	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 RECOMMENDED	% CHANGE	FY 2011 RECOMMENDED	% CHANGE
GRF	116321	Operating Expenses	1,976,714	2,053,255	2,025,583	2,053,062	1,642,450	-20.0	1,642,450	0.0
<b>TOTAL General Revenue</b>			<b>1,976,714</b>	<b>2,053,255</b>	<b>2,025,583</b>	<b>2,053,062</b>	<b>1,642,450</b>	<b>-20.0</b>	<b>1,642,450</b>	<b>0.0</b>
<b>TOTAL Board of Tax Appeals</b>			<b>1,976,714</b>	<b>2,053,255</b>	<b>2,053,255</b>	<b>2,053,062</b>	<b>1,642,450</b>	<b>-20.0</b>	<b>1,642,450</b>	<b>0.0</b>