

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 and Tax Tribunal oral arguments in Troy, New York City, Buffalo, Rochester and Hauppauge, while small claims hearings are conducted throughout the State. The Division will have a workforce of 37 positions for 2000-01.

FISCAL BACKGROUND AND BUDGET HIGHLIGHTS

The Division's activities are supported entirely with State tax dollars, which finance the Tribunal's staff and other expenses such as rent and supplies.

The Executive Budget recommends \$3.176 million in annual General Fund support for the Division. This recommendation will enable the Tribunal to continue to provide for the timely resolution of taxpayer disputes with the Department of Taxation and Finance.

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. Since 1998-99, there has been a 26 percent reduction in case inventory.

Since January 1997, the Division has conducted formal hearings in New York City to provide easier access for taxpayers in the New York City metropolitan area. Recently, the Division expanded this initiative to Buffalo, Rochester and Hauppauge. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

ALL FUNDS APPROPRIATIONS

Category	Available 1999-00	Appropriations Recommended 2000-01	Change	Reappropriations Recommended 2000-01
State Operations	\$3,176,000	\$3,176,000	....	....
Aid To Localities .....	....	....	....	....
Capital Projects .....	....	....	....	....
Total	<u>\$3,176,000</u>	<u>\$3,176,000</u>	<u>....</u>	<u>....</u>

TAX APPEALS

ALL FUND TYPES LEVELS OF EMPLOYMENT BY PROGRAM ANNUAL SALARIED POSITIONS

Program	2000-01 Recommended Average Fill Level				Change
	Available 1999-00	Personal Service (Regular)	Maintenance Undistributed	Total Recommended 2000-01	
Administration General Fund	37	37	....	37	....
Total	37	37	....	37	....

STATE OPERATIONS ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE APPROPRIATIONS

Fund Type	Available 1999-00	Recommended 2000-01	Change
General Fund	\$3,176,000	\$3,176,000	....
Total	\$3,176,000	\$3,176,000	....

STATE OPERATIONS ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM APPROPRIATIONS

Program	Available 1999-00	Recommended 2000-01	Change
Administration General Fund	\$3,176,000	\$3,176,000	....
Total	\$3,176,000	\$3,176,000	....

STATE OPERATIONS — GENERAL AND OFFSET FUNDS SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES 2000-01 RECOMMENDED

Program	Total Personal Service		Personal Service Regular (Annual Salaried)		Temporary Service (Nonannual Salaried)	
	Amount	Change	Amount	Change	Amount	Change
Administration	\$2,681,000	....	\$2,525,000	....	\$156,000	....
Total	\$2,681,000	....	\$2,525,000	....	\$156,000	....

**STATE OPERATIONS — GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
2000-01 RECOMMENDED**

<u>Program</u>	<u>Total</u>		<u>Supplies and Materials</u>	
	<u>Amount</u>	<u>Change</u>	<u>Amount</u>	<u>Change</u>
Administration	\$495,000	....	\$38,000	....
Total	<u>\$495,000</u>	<u>....</u>	<u>\$38,000</u>	<u>....</u>

<u>Program</u>	<u>Travel</u>		<u>Contractual Services</u>	
	<u>Amount</u>	<u>Change</u>	<u>Amount</u>	<u>Change</u>
Administration	\$55,000	....	\$344,000	....
Total	<u>\$55,000</u>	<u>....</u>	<u>\$344,000</u>	<u>....</u>

<u>Program</u>	<u>Equipment</u>	
	<u>Amount</u>	<u>Change</u>
Administration	\$58,000	....
Total	<u>\$58,000</u>	<u>....</u>

