

# ***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 in Troy, New York City and Rochester, while Tax Tribunal oral arguments are held in New York City, Buffalo and Troy. Small claims hearings are conducted throughout the State. The Division will have a workforce of 30 positions for 2004-05.

## ***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 \$3.1 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 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 Rochester. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

### **ALL FUNDS APPROPRIATIONS (dollars)**

<b>Category</b>	<b>Available 2003-04</b>	<b>Appropriations Recommended 2004-05</b>	<b>Change</b>	<b>Reappropriations Recommended 2004-05</b>
State Operations	3,085,000	3,085,000	0	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	3,085,000	3,085,000	0	0

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

Full-Time Equivalent Positions (FTE)

<b>Program</b>	<b>2003-04 Estimated FTEs 03/31/04</b>	<b>2004-05 Estimated FTEs 03/31/05</b>	<b>FTE Change</b>
Administration			
General Fund	30	30	0
Total	<u>30</u>	<u>30</u>	<u>0</u>

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

<b>Fund Type</b>	<b>Available 2003-04</b>	<b>Recommended 2004-05</b>	<b>Change</b>
General Fund	3,085,000	3,085,000	0
Total	<u>3,085,000</u>	<u>3,085,000</u>	<u>0</u>

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

<b>Program</b>	<b>Available 2003-04</b>	<b>Recommended 2004-05</b>	<b>Change</b>
Administration			
General Fund	3,085,000	3,085,000	0
Total	<u>3,085,000</u>	<u>3,085,000</u>	<u>0</u>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES  
2004-05 RECOMMENDED  
(dollars)**

<b>Program</b>	<b>Total</b>		<b>Personal Service Regular (Annual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	2,705,000	0	2,533,000	0
Total	<u>2,705,000</u>	<u>0</u>	<u>2,533,000</u>	<u>0</u>

<b>Program</b>	<b>Temporary Service (Nonannual Salaried)</b>	
	<b>Amount</b>	<b>Change</b>
Administration	172,000	0
Total	<u>172,000</u>	<u>0</u>

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STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
2004-05 RECOMMENDED  
(dollars)

<b>Program</b>	<b>Total</b>		<b>Supplies and Materials</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	380,000	0	30,000	0
Total	380,000	0	30,000	0

<b>Program</b>	<b>Travel</b>		<b>Contractual Services</b>	
	<b>Amount</b>	<b>Change</b>	<b>Amount</b>	<b>Change</b>
Administration	25,000	0	300,000	0
Total	25,000	0	300,000	0

<b>Program</b>	<b>Equipment</b>	
	<b>Amount</b>	<b>Change</b>
Administration	25,000	0
Total	25,000	0