

# 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.

## BUDGET HIGHLIGHTS

The Executive Budget recommends **\$3.0 million** General Fund for the Division of Tax Appeals. This net decrease of **\$133,000 (-4.2 percent)** from the 2010-11 budget reflects reductions in employee costs and savings in nonpersonal service expenditures. The Executive Budget reduces each agency's General Fund State Operations budget by 10 percent. These savings are intended to be achieved through administrative efficiencies in non-personal service and negotiated workforce savings that minimize layoffs to the extent possible.

## 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.

The Division also conducts formal hearings in New York City and Rochester to provide easier access for taxpayers in these metropolitan areas. At these locations, the Division utilizes existing State office space, thus providing improved service at nominal additional cost.

### ALL FUNDS APPROPRIATIONS (dollars)

Category	Available 2010-11	Appropriations Recommended 2011-12	Change	Reappropriations Recommended 2011-12
State Operations	3,154,000	3,021,000	(133,000)	0
Aid To Localities	0	0	0	0
Capital Projects	0	0	0	0
Total	3,154,000	3,021,000	(133,000)	0

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

Full-Time Equivalent Positions (FTE)			
Program	2010-11 Estimated FTEs 03/31/11	2011-12 Estimated FTEs 03/31/12	FTE Change
Administration			
General Fund	24	24	0
Total	24	24	0

The above table does not reflect layoffs that may be necessary in the absence of negotiated workforce savings.

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

Fund Type	Available 2010-11	Recommended 2011-12	Change
General Fund	3,154,000	3,021,000	(133,000)
Total	3,154,000	3,021,000	(133,000)
Adjustments:			
Recommended Deficiency			
Tax Appeals, Division of			
General Fund	(101,000)		
Appropriated 2010-11	3,053,000		

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

Program	Available 2010-11	Recommended 2011-12	Change
Administration			
General Fund	3,154,000	3,021,000	(133,000)
Total	3,154,000	3,021,000	(133,000)

## STATE OPERATIONS - GENERAL FUND SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES 2011-12 RECOMMENDED (dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	2,654,000	(133,000)	2,644,000	(133,000)
Total	2,654,000	(133,000)	2,644,000	(133,000)

Program	Temporary Service (Nonannual Salaried)	
	Amount	Change
Administration	10,000	0
Total	10,000	0

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STATE OPERATIONS - GENERAL FUND  
 SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
 APPROPRIATIONS AND CHANGES  
 2011-12 RECOMMENDED  
 (dollars)

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration	367,000	0	27,000	(100)
Total	367,000	0	27,000	(100)

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration	20,000	300	257,000	0
Total	20,000	300	257,000	0

Program	Equipment	
	Amount	Change
Administration	63,000	(200)
Total	63,000	(200)