

Tax Appeals, Division of

Mission

It is the mission of the New York State Tax Appeals Tribunal/Division of Tax Appeals “to provide the public with a clear, uniform, rapid, inexpensive and just system of resolving controversies with the Division of Taxation of the New York State Department of Taxation and Finance.” It is the agency’s goal “to afford the public both due process of law and the legal tools necessary to facilitate the rapid resolution of controversies while at the same time avoiding undue formality and complexity.”

Organization and Staffing

The Division of Tax Appeals is headed by the Tax Appeals Tribunal, which comprises 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.

Budget Highlights

The FY 2019 Executive Budget recommends a \$3.0 million General Fund appropriation and a workforce of 27 FTEs for the Division of Tax Appeals, both unchanged from FY 2018.

Program Highlights

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.

ALL FUNDS APPROPRIATIONS (dollars)

Category	Available FY 2018	Appropriations Recommended FY 2019	Change From FY 2018	Reappropriations Recommended FY 2019
State Operations	3,040,000	3,040,000	0	0
Total	3,040,000	3,040,000	0	0

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

Program	FY 2018 Estimated FTEs 03/31/18	FY 2019 Estimated FTEs 03/31/19	FTE Change
Administration			
General Fund	27	27	0
Total	27	27	0

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

Fund Type	Available FY 2018	Recommended FY 2019	Change
General Fund	3,040,000	3,040,000	0
Total	3,040,000	3,040,000	0

NYS DOB | FY2019 Executive Budget | Agency Appropriations
STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)

Program	Available FY 2018	Recommended FY 2019	Change
Administration			
General Fund	3,040,000	3,040,000	0
Total	3,040,000	3,040,000	0

STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2019 RECOMMENDED
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	2,816,000	(54,000)	2,776,000	(34,000)
Total	2,816,000	(54,000)	2,776,000	(34,000)

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration	40,000	(20,000)	0	0
Total	40,000	(20,000)	0	0

STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2019 RECOMMENDED
(dollars)

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration	224,000	54,000	81,000	29,000
Total	224,000	54,000	81,000	29,000

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration	41,000	15,000	91,000	10,000
Total	41,000	15,000	91,000	10,000

Program	Equipment	
	Amount	Change
Administration	11,000	0
Total	11,000	0

Note: Most recent estimates as of 01/16/2018