

State of Alaska
FY2005 Governor's Operating Budget

Department of Administration
Tax Appeals
Component Budget Summary

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Component: Tax Appeals

Contribution to Department's Mission

The mission of the Office of Tax Appeals is to provide fair and cost effective adjudication of tax appeals and other administrative appeals.

Core Services

Conduct evidentiary hearings and issue decisions to resolve administrative appeals.

FY2005 Resources Allocated to Achieve Results

FY2005 Component Budget: \$227,200	Personnel:	
	Full time	2
	Part time	1
	Total	3

Key Component Challenges

Conduct hearings for administrative appeals for other departments and agencies more efficiently.

Significant Changes in Results to be Delivered in FY2005

Conduct more administrative hearings for other agencies and departments. Tax appeal cases have been fewer in number than expected.

Major Component Accomplishments in 2003

Began initiative to increase administrative hearing caseload by informing other state agencies of the availability of the hearing officer.

Statutory and Regulatory Authority

AS 43.05.400-499	Tax Appeals; Section 189b), ch.108, SLA 1996 authorizes ALJ to serve as hearing officer in non-tax matters
AS 36.30.595-680	Procurement

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**Tax Appeals
Component Financial Summary**

All dollars shown in thousands

	FY2003 Actuals	FY2004 Authorized	FY2005 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	219.3	199.3	200.0
72000 Travel	3.9	7.5	7.5
73000 Contractual	12.1	16.7	16.7
74000 Supplies	0.7	3.0	3.0
75000 Equipment	0.0	0.0	0.0
76000 Land/Buildings	0.0	0.0	0.0
77000 Grants, Claims	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	236.0	226.5	227.2
Funding Sources:			
1004 General Fund Receipts	223.6	185.1	185.1
1007 Inter-Agency Receipts	12.4	41.4	42.1
Funding Totals	236.0	226.5	227.2

Estimated Revenue Collections

Description	Master Revenue Account	FY2003 Actuals	FY2004 Authorized	FY2005 Governor
Unrestricted Revenues				
None.		0.0	0.0	0.0
Unrestricted Total		0.0	0.0	0.0
Restricted Revenues				
Interagency Receipts	51015	12.4	41.4	42.1
Restricted Total		12.4	41.4	42.1
Total Estimated Revenues		12.4	41.4	42.1

**Summary of Component Budget Changes
From FY2004 Authorized to FY2005 Governor**

All dollars shown in thousands

	<u>General Funds</u>	<u>Federal Funds</u>	<u>Other Funds</u>	<u>Total Funds</u>
FY2004 Authorized	185.1	0.0	41.4	226.5
Adjustments which will continue current level of service:				
-Changes to Retirement and Other Personal Services Rates	0.0	0.0	0.7	0.7
FY2005 Governor	185.1	0.0	42.1	227.2

**Tax Appeals
Personal Services Information**

Authorized Positions		Personal Services Costs		
	<u>FY2004</u> <u>Authorized</u>	<u>FY2005</u> <u>Governor</u>		
Full-time	2	2	Annual Salaries	150,296
Part-time	1	1	Premium Pay	0
Nonpermanent	0	0	Annual Benefits	56,510
			<i>Less 3.29% Vacancy Factor</i>	(6,806)
			Lump Sum Premium Pay	0
Totals	3	3	Total Personal Services	200,000

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Administrative Clerk II	0	0	1	0	1
Administrative Law Judge	0	0	1	0	1
Hearing Officer	0	0	1	0	1
Totals	0	0	3	0	3