

Program Budget Comparison

The following table summarizes the total legislative budget for the program by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2012	Approp. Fiscal 2013	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 12-13	Biennium Fiscal 14-15	Biennium Change	Biennium % Change
FTE	7.50	7.50	7.50	7.50	7.50	7.50	0.00	0.00%
Personal Services	384,342	450,541	463,044	463,753	834,883	926,797	91,914	11.01%
Operating Expenses	77,083	88,728	87,477	86,802	165,811	174,279	8,468	5.11%
Local Assistance	15,764	5,073	15,764	15,764	20,837	31,528	10,691	51.31%
Total Costs	\$477,189	\$544,342	\$566,285	\$566,319	\$1,021,531	\$1,132,604	\$111,073	10.87%
General Fund	477,189	544,342	566,285	566,319	1,021,531	1,132,604	111,073	10.87%
Total Funds	\$477,189	\$544,342	\$566,285	\$566,319	\$1,021,531	\$1,132,604	\$111,073	10.87%

Program Description

The State Tax Appeal Board, established by Article VIII, Section 7, of the Montana Constitution and 15-2-101, MCA, provides a tax appeal system for all actions of the Department of Revenue. It hears appeals from decisions of the 56 county tax appeal boards, primarily involving residential and commercial property valuation, and takes original jurisdiction in matters involving income taxes, corporate taxes, severance taxes, centrally-assessed property and new industry property, motor fuels taxes, vehicle taxes, and cabin site leases. The board travels throughout the state to hear appeals from decisions of the county tax appeal boards and to conduct informational meetings for the various county tax appeal boards. The State Tax Appeal Board directs the county tax appeal board secretaries, who are state employees, and pays their salaries and employee benefits from its personal services appropriation. The board also reviews and pays the expenses, including employee benefits, of those county tax appeal board secretaries who are county employees. In addition, the board pays the clerical-related expenses for all 56 county tax appeal boards, including supplies, postage and copies, but excluding office equipment.

Program Highlights

State Tax Appeal Board Major Budget Highlights	
◆	The increase is due to statewide present law adjustments

Funding

The following table shows program funding by source of authority for the 2015 biennium as adopted by the legislature.

Total Department Of Administration Funding by Source of Authority 2015 Biennium Budget - State Tax Appeal Board							
Funds	HB 2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds	MCA Reference	Statutory Category
General Fund	\$1,132,604	\$0	\$0	\$1,132,604	100.0%		
Total All Funds	\$1,132,604	\$0	\$0	\$1,132,604	100.0%		
Percent - Total All Sources	100.0%	0.0%	0.0%				

The board is fully funded with general fund. General fund also provides support for travel expenses, compensation, and all other incidental expenses of county tax appeal boards, except that counties fund office and equipment expenses of their respective county boards.

Budget Summary by Category

The following summarizes the total budget by base, present law adjustments, and new proposals.

Budget Item	-----General Fund-----				-----Total Funds-----			
	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 14-15	Percent of Budget	Budget Fiscal 2014	Budget Fiscal 2015	Biennium Fiscal 14-15	Percent of Budget
Base Budget	477,189	477,189	954,378	84.26%	477,189	477,189	954,378	84.26%
Statewide PL Adjustments	85,707	85,837	171,544	15.15%	85,707	85,837	171,544	15.15%
Other PL Adjustments	3,389	3,293	6,682	0.59%	3,389	3,293	6,682	0.59%
New Proposals	0	0	0	0.00%	0	0	0	0.00%
Total Budget	\$566,285	\$566,319	\$1,132,604		\$566,285	\$566,319	\$1,132,604	

Present Law Adjustments

The “Present Law Adjustments” table shows the changes to the base budget adopted by the legislature.

Present Law Adjustments	-----Fiscal 2014-----				-----Fiscal 2015-----					
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
Personal Services					97,976					98,715
Vacancy Savings					(19,274)					(19,304)
Inflation/Deflation					29					63
Fixed Costs					6,976					6,363
Total Statewide Present Law Adjustments		\$85,707	\$0	\$0	\$85,707		\$85,837	\$0	\$0	\$85,837
DP 50 - Initial Motion to FY 2012 Base	0.00	(85,707)	0	0	(85,707)	0.00	(85,837)	0	0	(85,837)
DP 51 - Adjustment for Statewide Personal Services	0.00	78,702	0	0	78,702	0.00	79,411	0	0	79,411
DP 52 - Adjustment for Statewide Operations	0.00	7,095	0	0	7,095	0.00	6,514	0	0	6,514
DP 102 - Allocate Department Indirect/Admin Costs	0.00	3,299	0	0	3,299	0.00	3,205	0	0	3,205
Total Other Present Law Adjustments	0.00	\$3,389	\$0	\$0	\$3,389	0.00	\$3,293	\$0	\$0	\$3,293
Grand Total All Present Law Adjustments	0.00	\$89,096	\$0	\$0	\$89,096	0.00	\$89,130	\$0	\$0	\$89,130

DP 50 - Initial Motion to FY 2012 Base - The legislature adopted a motion to establish the starting point for budget deliberations as the FY 2012 base. This adjustment removes statewide present law adjustments for personal services, vacancy savings, fixed costs, and inflation/deflation.

DP 51 - Adjustment for Statewide Personal Services - This adjustment funds statewide personal services and vacancy savings.

DP 52 - Adjustment for Statewide Operations - This adjustment establishes the fixed cost and inflation/deflation rates as approved by the General Government subcommittee.

DP 102 - Allocate Department Indirect/Admin Costs - The legislature funded the division's share of department indirect/administrative costs for services provided by proprietary funded centralized service functions of the agency.