



KATIE HOBBS
Governor

GEORGE R. SHOOK
Acting Chairman

ARIZONA STATE BOARD OF EQUALIZATION

100 North Fifteenth Avenue, Suite 130
Phoenix, Arizona 85007
(602) 364-1600
<https://www.sboe.az.gov>

September 1, 2024

The Honorable Katie Hobbs
Governor of Arizona
State Capitol
Phoenix, Arizona 85007

Dear Governor Hobbs:

The Arizona State Board of Equalization is pleased to submit the enclosed documentation for the agency's budget request for the Fiscal Year 2026. Attached are the budget schedules, statements and explanatory information.

Legislative changes and court decisions, directly affect the Board's caseload. Changes in Arizona laws and dynamic economic forces directly affects the Board's budget. In any given year, the number of appeals conducted by the Board could increase significantly (see Annual Appeals Summary). The appropriated funds remain necessary to accomplish the Board's mission. Nevertheless, as an independent, impartial, quasi-judicial board, consisting of citizen-members who are experts in the field of taxation and providing an affordable and efficient venue for taxpayers, the Board remains committed to the efficient management of funds approved for FY 2025.

Should you or your staff have any questions or require additional information, please contact this office.

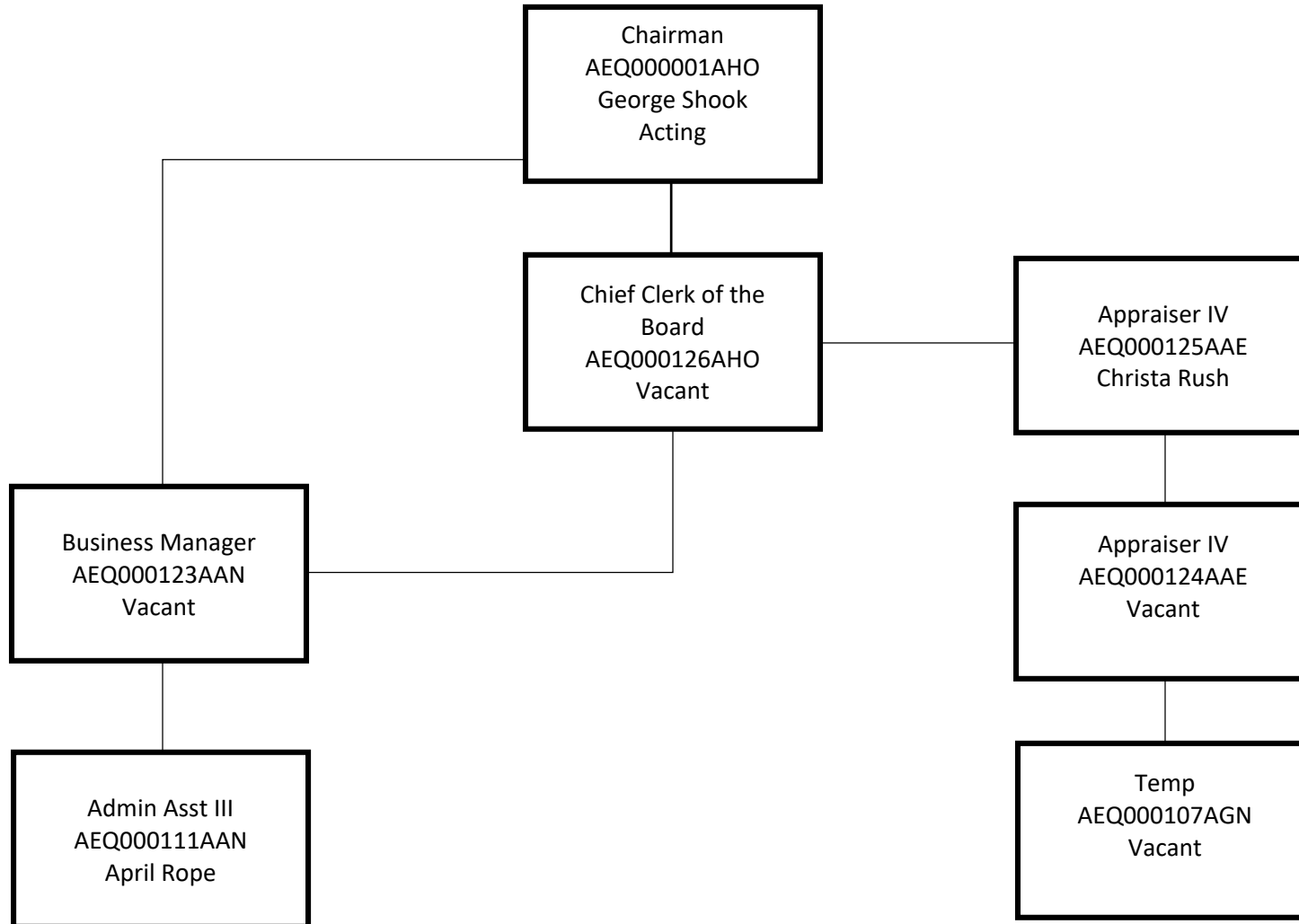
Sincerely,

A handwritten signature in black ink, appearing to read "George Shook", written over a printed name.

George Shook
Acting Chairman,
Arizona State Board of Equalization

BOARD OF EQUALIZATION ORGANIZATIONAL CHART

Fiscal Year 2025



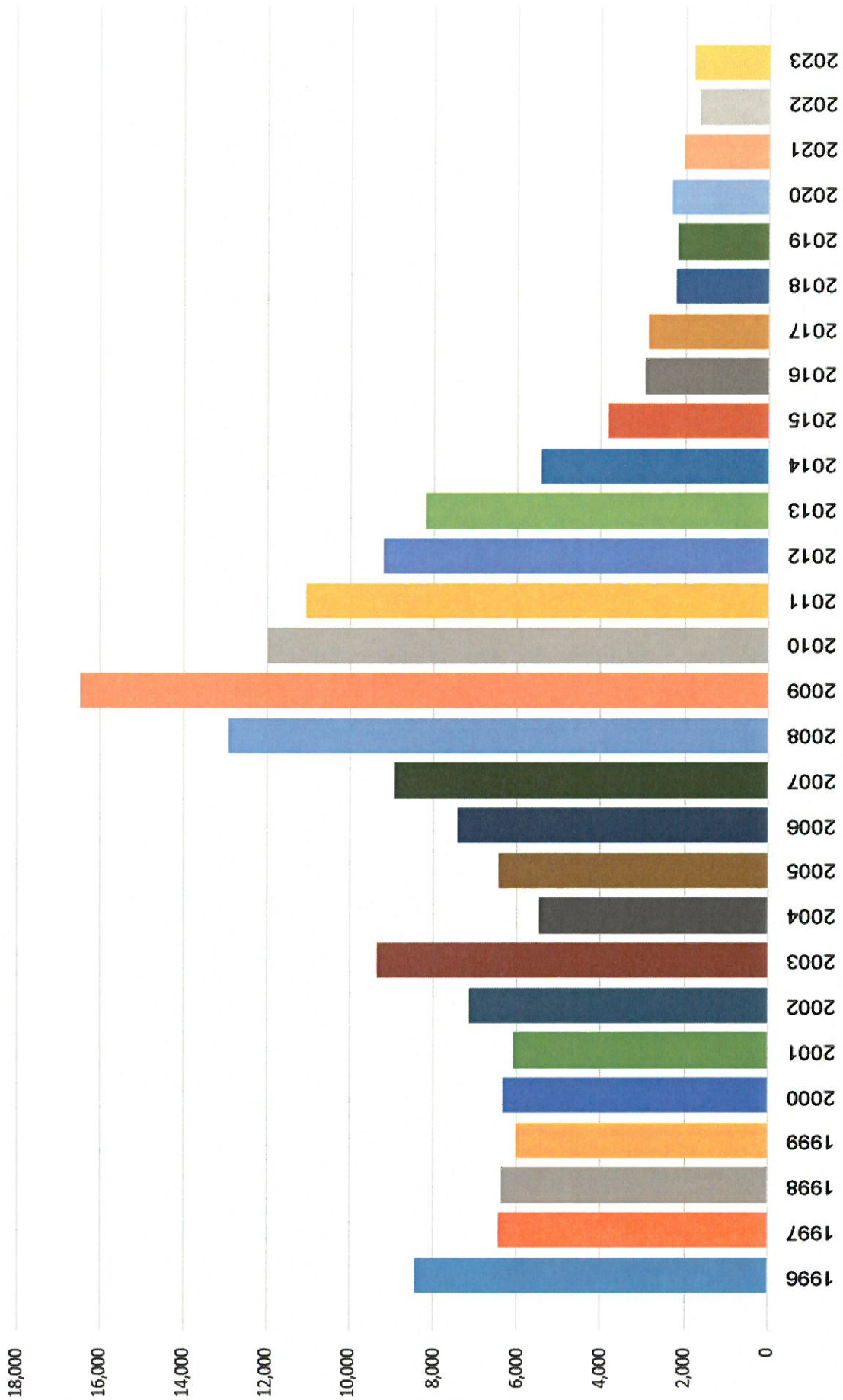


State Board of Equalization

APPEAL HISTORY 1996-2023

COUNTY	02	07	08	09	10	11	12	13	15	DOR	TOTAL	# CTY'S
YEAR												
1996		5,414	1		3,006	3				13	8,437	5
1997		3,675	191		2,568					7	6,441	4
1998		3,604	172		2,276	82		213		17	6,364	6
1999	2	3,494	152		2,057	169		119		40	6,033	7
2000		3,682	77		2,402	45		112		11	6,329	6
2001		3,743	93		2,094	39		133		8	6,110	6
2002		3,853	101		2,810	95		257		27	7,143	6
2003		6,888	103		2,023	42		272		45	9,373	6
2004		3,490	88		1,654	40		187		15	5,474	6
2005		4,286	37		1,953	24		156		2	6,458	6
2006		4,670	51		2,456	108		139		16	7,440	6
2007		5,802	197	26	2,315	266		263	42	9	8,920	8
2008		9,045	243	23	2,591	483		493	27	16	12,921	8
2009		12,134	360		3,085	468		397		30	16,474	6
2010		8,328	361		2,673	271		317		18	11,968	6
2011		7,275	279		3,250	263				11	11,078	5
2012		5,913	177		2,858	223	25			6	9,202	6
2013		5,104	198		2,530	99	48	199		10	8,188	7
2014		3,109	107		1,892	157	28	133		4	5,430	7
2015		2,131	81		1,235	121	20	213		11	3,812	7
2016		1,420	69		1,255	97	29	61		5	2,936	7
2017		1,034	41		1,657	71	11	61		1	2,876	7
2018		847	60		1,194	77	16	37		0	2,231	6
2019	50	722	49	8	1,270	33	8	38		6	2,184	9
2020	65	1,011	25		1,119	40	7	47		12	2,326	8
2021	38	726	30		1,165	31	5	39		1	2,035	8
2022	46	636	50		841	33	7	31		1	1,645	8
2023	56	977	26		647	50	5	40			1,801	7
TOTALS	257	113,013	3,419	57	56,876	3,430	209	3,957	69	342	181,629	

APPEAL HISTORY 1996-2023



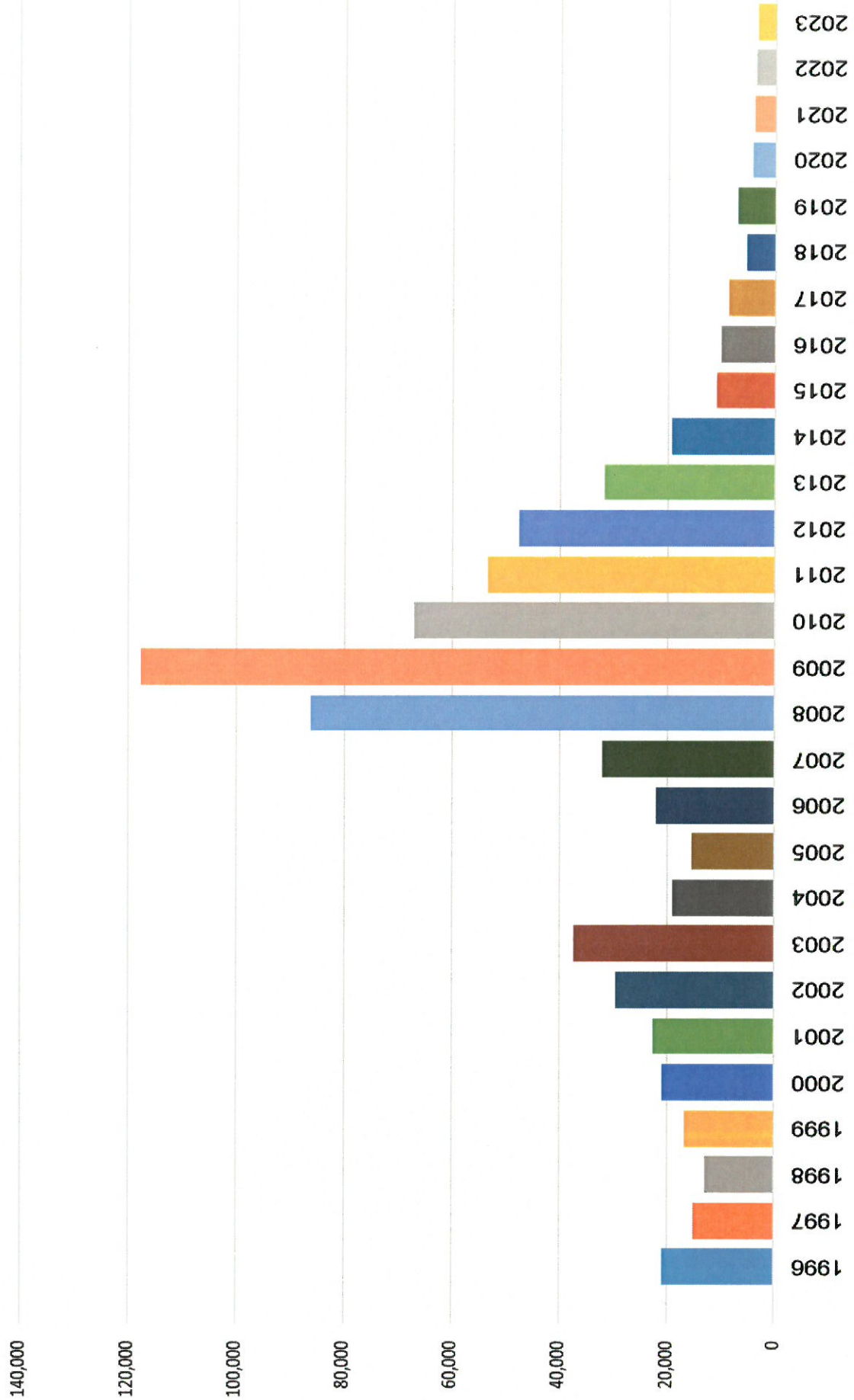


State Board of Equalization

PARCEL HISTORY 1996 - 2023

COUNTY	02	07	08	09	10	11	12	13	15	DOR	TOTAL	# CTY's
YEAR												
1996		15,013	15		5,972	3				18	21,021	5
1997		8,763	409		5,947					8	15,127	4
1998		7,679	353		4,284	125		402		23	12,866	6
1999	2	10,945	367		4,389	604		450		40	16,797	7
2000		16,133	96		4,504	48		259		11	21,051	6
2001		18,124	139		3,822	210		463		8	22,766	6
2002		21,429	1,007		5,459	1,307		351		27	29,580	6
2003		29,476	320		5,464	75		2,037		45	37,417	6
2004		14,403	185		3,289	58		1,154		15	19,104	6
2005		10,871	81		4,283	86		215		2	15,538	6
2006		14,642	106		4,684	2,246		305		16	21,999	6
2007		24,762	481	31	4,813	1,343		610	50	9	32,099	8
2008		59,887	715	41	11,331	12,270		1,880	35	16	86,175	8
2009		85,749	1,442		13,045	15,357		1,980		30	117,603	6
2010		47,106	1,216		11,800	5,589		1,457		18	67,186	6
2011		31,831	759		13,537	7,280				11	53,418	5
2012		26,483	673		10,571	9,949	31			6	47,713	6
2013		18,619	910		8,019	3,015	52	1,115		10	31,740	7
2014		9,776	216		5,400	3,008	506	465		4	19,375	7
2015		5,327	129		2,518	2,241	20	638		11	10,884	7
2016		3,334	130		4,098	2,297	123	185		5	10,172	7
2017		3,184	73		4,531	793	11	118		1	8,711	7
2018		1,662	110		2,585	938	18	59			5,372	6
2019	121	1,747	257	8	4,008	714	10	184		6	7,055	9
2020	159	1,694	39		2,247	129	12	94		12	4,386	8
2021	83	1,351	49		2,439	90	7	41		1	4,061	8
2022	126	989	54		2,477	40	7	35		1	3,729	8
2023	160	1,304	28		1,660	289	5	51			3,497	7
TOTALS	651	492,283	10,359	80	157,176	70,104	802	14,548	85	354	746,442	

PARCEL HISTORY 1996-2023





State of Arizona Budget Request

State Agency

State Board of Equalization

A.R.S. Citation: **A.R.S. §§ 42-16151 et al.**

Governor Hobbs:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2026.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Head: **George Shook**

Title: **Acting Chairman**

George R. Shook

9/3/2024

(signature)

Phone: 6023641601

Prepared by: George Shook

Email Address: gshook@sboe.az.gov

Date Prepared: September 3, 2024

Appropriated Funds		FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Total Amount Requested:		724.4	30.0	754.4
General Fund		724.4	30.0	754.4
Non-Appropriated Funds		FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
		-	-	-
State Board of Equalization Total:		724.4	30.0	754.4

Revenue Schedule

Agency:	State Board of Equalization
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Fund:	AA1000 General Fund
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AFIS Code	Category of Receipt and Description	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Request
4823	Current Year Reimbursements (Refunds)	3.8	3.6	3.6
General Fund Total:		3.8	3.6	3.6

Forecast Methodology

N/A

Funding Issue List

Agency: State Board of Equalization

FY 2020

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non- Appropriated Funds
1	Appropriation Reduction	-	30.0	30.0	-	-
Total:		-	30.0	30.0	-	-

Funding Issue Detail

Agency: State Board of Equalization

Issue: 1 Appropriation Reduction

Calculated ERE:
Uniform Allowance:

Program: State Board of Equalization
Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2026
7000	Other Operating Expenditures	30.0
	Program/Fund Total:	30.0

Funding Issue Narrative

Agency: State Board of Equalization

Issue: 1 **Appropriation Reduction**

Description of Issue: The Arizona State Board of Equalization is in need of a safe, robust, stable and user-friendly software application for managing the property valuation and classification appeals program. Information Security requirements are dynamic and the universal protection against malicious activities is paramount. The increased monetary cost to meet required state and federal security standards is consistent with the mandates of the current governor.

The previous budget allowed for being able to meet the increased payment of rents, building services and risk management. In addition, the SBOE contracts to provide services for five Out-Counties 1 . This requires the agency to expend funds prior to receiving any reimbursements from the client counties.

Proposal: By restoring the \$30,000 reduction in funds, the SBOE should be able to meet any unforeseen operational shortfalls. The SBOE desires to enhance its custom software application package to assist the board to accomplish its mission in an efficient and economically feasible manner. The needs of the SBOE Appeals Application computer system will include:

- ? Application Development Interface for Maricopa and Pima Counties
- ? Process Workflow solution (WF)
- ? Scanning and Indexing of paper documents
- ? Importing electronic documents (eForms, emails, efax) into DMS and WF
- ? Enable advanced B2B Integration Gateway Solution to support EDI, Secure Managed File (MFT) and Cloud integrations to manage, control, and govern inbound and outbound data flows.
- ? Management of document types through multi-step work queues which span SBOE operational requirement
- ? Conduct adequate virtual hearings with Audio and Video setups
- ? Ability to add business rules and validations based on document
- ? Ability to export data to stakeholders
- ? Self-maintaining software with minimal IT specialist requirement

The total cost maintain the application increases as the economy dictates. Based on the scope of work, new estimates include licensing and operational programming enhancements to meet dynamic IT and data security requirements. Due to a policy change in the support of this agency's IT structure by the ADOA ASET, the SBOE will be required to purchase additional server space for the new application. Monthly maintenance of the application will remain same or be less than the legacy application.

Alternatives Considered: The SBOE did consider grants for funding but found this alternative as not feasible as this will be an ongoing issue.

Impact of Not Funding This Year: Lack of funds will may force this agency to request supplemental funds to meet statutory deadlines. Inaccurate data sent to the assessor and the Department of Revenue may result in the inappropriate assessment of taxes to the property owner.

Statutory Reference: Arizona Revised Statutes Title 42; Chapter 16; Article 4. Specifically, the SBOE must interact with county assessors, county boards of supervisors, the Department of revenue, taxpayers and other stakeholders. The statutes allow for the creation of an electronic filing and notification system.

Equipment to be Purchased (if applicable): Equipment requirements include the annual purchase of upgraded IT server equipment, IT software licenses, cloud storage space, and the developer's support for the new appeals application. These items were not required at the beginning of the fiscal year. They have become necessities due to heightened security requirements. The Board maintains an annual contract with ADOA ASET. Desktop computers may need to be purchase for upgrading to be compatible with the new application.

Classification of New Positions:

Annualization(s): The project is a continual annual requirement. Existing budget reduction puts the agency in a precarious budget position of not being to meet statutory requirements to perform its mission.

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

Impact on Historically Underserved, Marginalized, or Adversely Affected Groups: The mission of the SBOE is fair to all Arizona property owners and does not negatively affect any group of persons.

Funding Issue Narrative

Agency: State Board of Equalization

Issue: 1 Appropriation Reduction

How has feedback been incorporated from groups directly impacted by proposal?:

This agency did not solicit feedback for this request.

Description of how this furthers the Governor's priorities:

Budget Request Fiscal Year 2026

Funding Issue Title: Funding Issue Number 1

Arizona State Board of Equalization request the return of the \$30,000 FY 25 reduction in funds request the amount to be included in the FY 26 budget.

Priority:

The SBOE needs the funds restored support the mission of the SBOE. This is of the greatest importance and is a Priority 1 requirement. The SBOE anticipates the need for more robust information technology servers and additional programming to include new software licenses to support the latest information security requirements.

Description of Issue:

The Arizona State Board of Equalization needs a safe, robust, stable, and user-friendly software application for managing the property valuation and classification appeals program. Information Security requirements are dynamic and the universal protection against malicious activities is paramount. The increased monetary cost to meet required state and federal security standards is consistent with the mandates of the current governor.

The previous budget amount allowed the SBOE to meet the increased payment of rents, building services and risk management. In addition, the SBOE contracts to provide services for five Out-Counties¹. This requires the agency to expend funds prior to receiving any reimbursements from the client counties. At any given time, the non-availability of funds may negatively impact this endeavor.

Proposal:

By restoring the \$30,000 reduction in funds, the SBOE should be able to meet any unforeseen operational shortfalls. The SBOE desires to enhance its custom software application package to assist the board to accomplish its mission in an efficient and economically feasible manner.

The needs of the SBOE Appeals Application computer system will include:

- Application Development Interface for Maricopa and Pima Counties
- Process Workflow solution (WF)
- Scanning and indexing of paper documents
- Importing electronic documents (eForms, emails, efax) into DMS and WF

¹ Counties with population less than 500,000

- Enable advanced B2B Integration Gateway Solution to support EDI, Secure Managed File (MFT) and Cloud integrations to manage, control, and govern inbound and outbound data flows.
- Management of document types through multi-step work queues which span SBOE operational requirement
- Conduct adequate virtual hearings with Audio and Video setups
- Ability to add business rules and validations based on document
- Ability to export data to stakeholders
- Self-maintaining software with minimal IT specialist requirement

The total cost to maintain the application increases as the economy dictates. Based on the scope of work, new estimates include licensing and operational programming enhancements to meet dynamic IT and data security requirements. Due to a policy change in the support of this agency's IT structure by the ADOA ASET, the SBOE is required to purchase additional server space for the new application. Monthly maintenance of the application will remain the same or be less than the legacy application.

Alternatives Considered:

The SBOE did consider grants for funding but found this alternative as not feasible as this will be an ongoing issue.

Impact of Not Funding This Year:

Lack of funds will force this agency to request supplemental funds to meet statutory deadlines. Inaccurate data sent to the assessor and the Department of Revenue may result in the inappropriate assessment of taxes to the property owner.

Statutory Reference:

Arizona Revised Statutes Title 42; Chapter 16; Article 4. Specifically, the SBOE must interact with county assessors, county boards of supervisors, the Department of revenue, taxpayers, and other stakeholders. The statutes allow for the creation of an electronic filing and notification system.

Equipment to be Purchased, if Applicable:

Equipment requirements include the annual purchase of upgraded IT server equipment, IT software licenses, cloud storage space, and the developer's support for the new appeals application. These items were not required at the beginning of the fiscal year. They have become necessities due to heightened security requirements.

The Board maintains an annual contract with ADOA ASET. The SBOE may need to purchase desktop computers and upgrade laptops to be compatible with the new application and information security requirements.

Annualization(s):

The funding is a continual annual requirement. The existing budget reduction puts the agency in a precarious budget position of not being to meet statutory requirements to perform its mission.

Impact on Historically Underserved, Marginalized or Adversely Affected Groups:

The mission of the SBOE is fair to all Arizona property owners and does not negatively affect any group of persons.

How has Feedback Been Incorporated from Groups Directly Impacted by the Proposal?

This agency did not solicit feedback for this request.

If Requesting GF, why is it Critical to Continued Operations?

The ability to meet the mission of the SBOE is at risk with the current Information Technology and Information Security system and the increased probability of system failure. The risk of catastrophic system failure for this agency, like other agencies, must be negated by ensuring the latest technology and equipment are in place. Being able to meet financial obligations is paramount to this agency.

If Requesting GF, Why Can't Other Funds Fully or Partially Meet the Need?

The SBOE will make every effort to utilize allocated funds in an economic and efficient manner and responsibly manage funds. Grants and other sources are temporary in nature.

Summary of Expenditure and Budget Request for All Funds

Agency: State Board of Equalization

Appropriated Funds	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
EQA-1-0 State Board of Equalization	613.1	724.4	30.0	754.4
Appropriated Funds Total:	613.1	724.4	30.0	754.4
Expenditure Categories				
FTE	3.0	7.0	-	7.0
Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
Travel In-State	10.9	16.0	-	16.0
Travel Out-Of-State	0.3	5.0	-	5.0
Other Operating Expenditures	231.3	229.4	30.0	259.4
Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:	613.1	724.4	30.0	754.4
State Board of Equalization Total for All Funds:	613.1	724.4	30.0	754.4

Appropriated and Non-Appropriated	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2025 Funding Issue	FY 2026 Total Request
EQA-1-0 State Board of Equalization	613.1	724.4	30.0	754.4
State Board of Equalization Total for All Funds:	613.1	724.4	30.0	754.4

Summary of Expenditure and Budget Request for Selected Funds

Agency:	State Board of Equalization
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Fund:	AA1000 General Fund (Appropriated)
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:				
EQA-1-0 State Board of Equalization	613.1	724.4	30.0	754.4
General Fund (Appropriated) Summary Total:	613.1	724.4	30.0	754.4
Expenditure Categories				
FTE	3.0	7.0	-	7.0
Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
Travel In-State	10.9	16.0	-	16.0
Travel Out-Of-State	0.3	5.0	-	5.0
Other Operating Expenditures	231.3	229.4	30.0	259.4
Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:	613.1	724.4	30.0	754.4

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: EQA-1-0 State Board of Equalization

Expenditure Categories

FTE	3.0	7.0	-	7.0
Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
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Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:	613.1	724.4	30.0	754.4

Fund Source

Appropriated Funds

General Fund (Appropriated)	613.1	724.4	30.0	754.4
Appropriated Funds Total:	613.1	724.4	30.0	754.4
State Board of Equalization Total:	613.1	724.4	30.0	754.4

Sub Program: EQA-1-1 State Board of Equalization

Expenditure Categories

FTE	3.0	7.0	-	7.0
Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
Travel In-State	10.9	16.0	-	16.0
Travel Out-Of-State	0.3	5.0	-	5.0
Other Operating Expenditures	231.3	229.4	30.0	259.4
Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency:	State Board of Equalization
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	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				

Sub Program: EQA-1-1 State Board of Equalization

Expenditure Categories Total:	613.1	724.4	30.0	754.4
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Fund Source

Appropriated Funds

General Fund (Appropriated)	613.1	724.4	30.0	754.4
Appropriated Funds Total:	613.1	724.4	30.0	754.4
State Board of Equalization Total:	613.1	724.4	30.0	754.4

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: EQA-1-0 State Board of Equalization

Fund: AA1000 General Fund

Appropriated

Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
Travel In-State	10.9	16.0	-	16.0
Travel Out-Of-State	0.3	5.0	-	5.0
Other Operating Expenditures	231.3	229.4	30.0	259.4
Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:	613.1	724.4	30.0	754.4
General Fund Total:	613.1	724.4	30.0	754.4
Program Total for Select Funds:	613.1	724.4	30.0	754.4

Sub Program: EQA-1-1 State Board of Equalization

Fund: AA1000 General Fund

Appropriated

Personal Services	267.9	301.4	-	301.4
Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE	364.7	424.0	-	424.0
Professional & Outside Services	1.6	35.0	-	35.0
Travel In-State	10.9	16.0	-	16.0
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Other Operating Expenditures	231.3	229.4	30.0	259.4
Capital Equipment	-	15.0	-	15.0
Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:	613.1	724.4	30.0	754.4
General Fund Total:	613.1	724.4	30.0	754.4

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency:	State Board of Equalization			
	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program:	EQA-1-0 State Board of Equalization			
Sub Program:	EQA-1-1 State Board of Equalization			
Fund:	AA1000 General Fund			
Sub Program Total for Select Funds:	613.1	724.4	30.0	754.4

Program Summary of Expenditure and Budget Request

Agency: State Board of Equalization

Program: State Board of Equalization

Program Summary		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
EQA-1-1	State Board of Equalization	613.1	724.4	30.0	754.4
State Board of Equalization Summary Total:		613.1	724.4	30.0	754.4

Expenditure Categories		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
FTE	FTE	3.0	7.0	-	7.0
6000	Personal Services	267.9	301.4	-	301.4
6100	Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE		364.7	424.0	-	424.0
6200	Professional & Outside Services	1.6	35.0	-	35.0
6500	Travel In-State	10.9	16.0	-	16.0
6600	Travel Out-Of-State	0.3	5.0	-	5.0
7000	Other Operating Expenditures	231.3	229.4	30.0	259.4
8400	Capital Equipment	-	15.0	-	15.0
8500	Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:		613.1	724.4	30.0	754.4

Fund Source		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	613.1	724.4	30.0	754.4
Appropriated Funds Total:		613.1	724.4	30.0	754.4
State Board of Equalization Summary Total:		613.1	724.4	30.0	754.4

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: State Board of Equalization

Program: State Board of Equalization

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
EQA-1-1	State Board of Equalization	613.1	724.4	30.0	754.4
General Fund (Appropriated) Summary Total:		613.1	724.4	30.0	754.4
Appropriated Funding					
6000	Personal Services	267.9	301.4	-	301.4
6100	Employee Related Expenditures	96.8	122.6	-	122.6
Subtotal Personal Services and ERE		364.7	424.0	-	424.0
6200	Professional & Outside Services	1.6	35.0	-	35.0
6500	Travel In-State	10.9	16.0	-	16.0
6600	Travel Out-Of-State	0.3	5.0	-	5.0
7000	Other Operating Expenditures	231.3	229.4	30.0	259.4
8400	Capital Equipment	-	15.0	-	15.0
8500	Non-Capital Equipment	4.5	-	-	-
Expenditure Categories Total:		613.1	724.4	30.0	754.4
Fund AA1000 - A Total:		613.1	724.4	30.0	754.4
State Board of Equalization Total:		613.1	724.4	30.0	754.4

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: EQA-1-0 State Board of Equalization

FTE

FTE	3.0	7.0	-	7.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	3.0	7.0	-	7.0
Appropriated Funds Total:	3.0	7.0	-	7.0
Fund Source Total:	3.0	7.0	-	7.0

Personal Services

Personal Services	267.9	301.4	-	301.4
Expenditure Category Total:	267.9	301.4	-	301.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	267.9	301.4	-	301.4
Appropriated Funds Total:	267.9	301.4	-	301.4
Fund Source Total:	267.9	301.4	-	301.4

Employee Related Expenditures

Employee Related Expenses	-	122.6	-	122.6
FICA Taxes	20.1	-	-	-
Medical Insurance	43.2	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Dental Insurance	0.1	-	-	-
Workers' Compensation	2.0	-	-	-
Arizona State Retirement System	26.2	-	-	-
Personnel Board Pro-Rata Charges	2.3	-	-	-
Information Technology Pro Rata Charge	1.7	-	-	-
Accumulated Sick Leave Fund Charge	0.9	-	-	-
Expenditure Category Total:	96.8	122.6	-	122.6

Fund Source

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				
Appropriated Funds				
AA1000 General Fund (Appropriated)	96.8	122.6	-	122.6
Appropriated Funds Total:	96.8	122.6	-	122.6
Fund Source Total:	96.8	122.6	-	122.6

Professional & Outside Services

Professional and Outside Services	-	35.0	-	35.0
Temporary Agency Services	1.6	-	-	-
Expenditure Category Total:	1.6	35.0	-	35.0

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	1.6	35.0	-	35.0
Appropriated Funds Total:	1.6	35.0	-	35.0
Fund Source Total:	1.6	35.0	-	35.0

Travel In-State

Travel In-State	-	16.0	-	16.0
Mileage - Private Vehicle	3.1	-	-	-
Car Rental In-State	0.9	-	-	-
Lodging	5.2	-	-	-
Meals with Overnight Stay	0.8	-	-	-
Meals without Overnight Stay	0.1	-	-	-
Other Miscellaneous In- State Travel	0.8	-	-	-
Expenditure Category Total:	10.9	16.0	-	16.0

Fund Source

Appropriated Funds				
AA1000 General Fund (Appropriated)	10.9	16.0	-	16.0
Appropriated Funds Total:	10.9	16.0	-	16.0
Fund Source Total:	10.9	16.0	-	16.0

Travel Out-Of-State

Travel Out of State	-	5.0	-	5.0
Lodging Out-of-State	0.2	-	-	-
Meals with Overnight Stay	0.0	-	-	-

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				
Expenditure Category Total:	0.3	5.0	-	5.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	0.3	5.0	-	5.0
Appropriated Funds Total:	0.3	5.0	-	5.0
Fund Source Total:	0.3	5.0	-	5.0

Other Operating Expenditures				
Other Operating Expenses	-	229.4	30.0	259.4
Risk Management Charges to State Agencies	1.1	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	6.1	-	-	-
External Programming and System Development Costs	37.1	-	-	-
Charges Imposed Related to AFIS.	0.4	-	-	-
External Telecommunications Charges	6.7	-	-	-
Other Utilities	0.0	-	-	-
Building Rent Charges to State Agencies	29.1	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	97.3	-	-	-
Miscellaneous Rent	0.5	-	-	-
Internal Accounting, Budgeting & Financial Services	31.4	-	-	-
Repair & Maintenance - Other Equipment	0.7	-	-	-
Software Support, Maintenance Short-term Licensing	12.7	-	-	-
Office Supplies	4.7	-	-	-
Conference Registration / Attendance Fees	1.0	-	-	-
Internal Printing	0.0	-	-	-
External Printing	-	-	-	-
Postage & Delivery	2.6	-	-	-
Document Shredding and Destruction Services	0.1	-	-	-
Books, Subscriptions & Publications	0.5	-	-	-
Other Miscellaneous Operating	(0.7)	-	-	-
Expenditure Category Total:	231.3	229.4	30.0	259.4

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	231.3	229.4	30.0	259.4
Appropriated Funds Total:	231.3	229.4	30.0	259.4
Fund Source Total:	231.3	229.4	30.0	259.4

Capital Equipment				
Capital Equipment	-	15.0	-	15.0
Expenditure Category Total:	-	15.0	-	15.0

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	-	15.0	-	15.0
Appropriated Funds Total:	-	15.0	-	15.0
Fund Source Total:	-	15.0	-	15.0

Non-Capital Equipment				
Computer Equipment – Non- Capitalized Purchases	2.7	-	-	-
Purchased or licensed software / website	1.8	-	-	-
Expenditure Category Total:	4.5	-	-	-

Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	4.5	-	-	-
Appropriated Funds Total:	4.5	-	-	-
Fund Source Total:	4.5	-	-	-

Employee Retirement Coverage				
	FTE	Personal Services	Fund#	
Arizona State Retirement System	7.0	301.4	AA1000-A	

Sub Program: EQA-1-1 State Board of Equalization

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: EQA-1-0 State Board of Equalization

Sub Program: EQA-1-1 State Board of Equalization

FTE

FTE	3.0	7.0	-	7.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	3.0	7.0	-	7.0
Appropriated Funds Total:	3.0	7.0	-	7.0
Fund Source Total:	3.0	7.0	-	7.0

Personal Services

Personal Services	267.9	301.4	-	301.4
Expenditure Category Total:	267.9	301.4	-	301.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	267.9	301.4	-	301.4
Appropriated Funds Total:	267.9	301.4	-	301.4
Fund Source Total:	267.9	301.4	-	301.4

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				

Sub Program: EQA-1-1 State Board of Equalization

Employee Related Expenditures

Employee Related Expenses	-	122.6	-	122.6
FICA Taxes	20.1	-	-	-
Medical Insurance	43.2	-	-	-
Basic Life	0.0	-	-	-
Long-Term Disability (ASRS)	0.3	-	-	-
Dental Insurance	0.1	-	-	-
Workers' Compensation	2.0	-	-	-
Arizona State Retirement System	26.2	-	-	-
Personnel Board Pro-Rata Charges	2.3	-	-	-
Information Technology Pro Rata Charge	1.7	-	-	-
Accumulated Sick Leave Fund Charge	0.9	-	-	-
Expenditure Category Total:	96.8	122.6	-	122.6

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	96.8	122.6	-	122.6
Appropriated Funds Total:	96.8	122.6	-	122.6
Fund Source Total:	96.8	122.6	-	122.6

Professional & Outside Services

Professional and Outside Services	-	35.0	-	35.0
Temporary Agency Services	1.6	-	-	-
Expenditure Category Total:	1.6	35.0	-	35.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	1.6	35.0	-	35.0
Appropriated Funds Total:	1.6	35.0	-	35.0
Fund Source Total:	1.6	35.0	-	35.0

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				

Sub Program: EQA-1-1 State Board of Equalization

Travel In-State

Travel In-State	-	16.0	-	16.0
Mileage - Private Vehicle	3.1	-	-	-
Car Rental In-State	0.9	-	-	-
Lodging	5.2	-	-	-
Meals with Overnight Stay	0.8	-	-	-
Meals without Overnight Stay	0.1	-	-	-
Other Miscellaneous In- State Travel	0.8	-	-	-
Expenditure Category Total:	10.9	16.0	-	16.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	10.9	16.0	-	16.0
	Appropriated Funds Total:	10.9	16.0	-	16.0
	Fund Source Total:	10.9	16.0	-	16.0

Travel Out-Of-State

Travel Out of State	-	5.0	-	5.0
Lodging Out-of-State	0.2	-	-	-
Meals with Overnight Stay	0.0	-	-	-
Expenditure Category Total:	0.3	5.0	-	5.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	0.3	5.0	-	5.0
	Appropriated Funds Total:	0.3	5.0	-	5.0
	Fund Source Total:	0.3	5.0	-	5.0

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
Program: EQA-1-0 State Board of Equalization				

Sub Program: EQA-1-1 State Board of Equalization

Other Operating Expenditures

Other Operating Expenses	-	229.4	30.0	259.4
Risk Management Charges to State Agencies	1.1	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	6.1	-	-	-
External Programming and System Development Costs	37.1	-	-	-
Charges Imposed Related to AFIS.	0.4	-	-	-
External Telecommunications Charges	6.7	-	-	-
Other Utilities	0.0	-	-	-
Building Rent Charges to State Agencies	29.1	-	-	-
Certificate of Participation (COP) Building Rent Charges to State Agencies	97.3	-	-	-
Miscellaneous Rent	0.5	-	-	-
Internal Accounting, Budgeting & Financial Services	31.4	-	-	-
Repair & Maintenance - Other Equipment	0.7	-	-	-
Software Support, Maintenance Short-term Licensing	12.7	-	-	-
Office Supplies	4.7	-	-	-
Conference Registration / Attendance Fees	1.0	-	-	-
Internal Printing	0.0	-	-	-
External Printing	-	-	-	-
Postage & Delivery	2.6	-	-	-
Document Shredding and Destruction Services	0.1	-	-	-
Books, Subscriptions & Publications	0.5	-	-	-
Other Miscellaneous Operating	(0.7)	-	-	-
Expenditure Category Total:	231.3	229.4	30.0	259.4

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	231.3	229.4	30.0	259.4
Appropriated Funds Total:	231.3	229.4	30.0	259.4
Fund Source Total:	231.3	229.4	30.0	259.4

Program Expenditure Schedule

Agency: State Board of Equalization

	FY 2024 Actuals	FY 2025 Expenditure Plan	FY 2026 Funding Issue	FY 2026 Total Request
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Program: EQA-1-0 State Board of Equalization

Sub Program: EQA-1-1 State Board of Equalization

Capital Equipment

Capital Equipment	-	15.0	-	15.0
Expenditure Category Total:	-	15.0	-	15.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	15.0	-	15.0
Appropriated Funds Total:	-	15.0	-	15.0
Fund Source Total:	-	15.0	-	15.0

Non-Capital Equipment

Computer Equipment – Non- Capitalized Purchases	2.7	-	-	-
Purchased or licensed software / website	1.8	-	-	-
Expenditure Category Total:	4.5	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	4.5	-	-	-
Appropriated Funds Total:	4.5	-	-	-
Fund Source Total:	4.5	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	7.0	7.0	AA1000-A

Program Expenditure Schedule

Agency: State Board of Equalization

Administrative Costs Summary

FY 2026

Personal Services	21.7
ERE	14.5
Administrative Costs Total:	36.2

Administrative Costs / Total Expenditure Ratio

Request

Admin %

FY 2026

754.4

4.8%

Agency Summary

State Board of Equalization

George Shook, Acting Chairman

Phone: 6023641601

A.R.S. §§ 42-16151 et al.

Mission:

To provide an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property for ad valorem tax purposes. Consistent with this responsibility, the Board provides a venue for non-judicial hearings in which due process of law is afforded to taxpayers in matters concerning the valuation and classification of their respective properties.

Description:

The State Board of Equalization provides an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property in the State. The Board is comprised of 41 members: 21 (including the chairman) appointed by the Governor and 10 each from Maricopa and Pima counties (appointed by the boards of supervisors of those counties). The Board of Equalization's jurisdiction is primarily over locally assessed real and personal property in Maricopa and Pima counties. Under A.R.S. § 42-14001 et al., the Board's authority extends to centrally assessed property statewide. By statute, the Board also can provide hearing officer services for outlying counties; currently, the Board provides services to Cochise, Mohave, Pinal, Santa Cruz, and Yavapai counties.

Agency Summary: (\$ Thousands)

Program	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
▶ State Board of Equalization	613.1	724.4	754.4
Agency Total:	613.1	724.4	754.4

Funding:

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
General Fund	613.1	724.4	754.4
Total Funding	613.1	724.4	754.4

FTE Positions	3.0	7.0	7.0
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5 Year Plan

Issue 1 Information Technology System

Description: The new application is built on a salesforce platform to accommodate current and future Information Security requirements. The SBOE has accomplished the first step and completed Phase 1 of the application replacement process. The SBOE initiated the rebuild of a new software application program in CY 2021. The application will be enhanced in CY25 and CY26. The SBOE continues to explore internet services to be made available to the public.

Solutions:

1. Funding must be obtained to continue the rebuild of the new software application. At present, the SBOE is using year-end residuals to fund the project. However, the heightened requirements for data protection and information security has caused the SBOE to anticipate software upgrades and server replacement in the very near future. All software upgrades require annual renewal of licenses. These amounts must be identified and built into future budgets.

Issue 2 Information Security

Description: This agency will upgrade and update all hardware and software to the latest technology required to implement the State's Information Security plans.

Solutions:

1.1 The Board will utilize all state ASET available assets and resources to become compliant with all information security requirements.

Resource Assumptions

	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Full-Time Equivalent Positions	7.0	8.0	8.0
General Fund	792.1	831.7	873.3
Other Appropriated Funds	-	-	-
Non-Appropriated Funds	-	-	-
Federal Funds	-	-	-

◆ **Goal 1** To build a custom computer software application for automation of the appeals filing system. To obtain the required hardware and interface devices to handle the greatly increased demands caused by changes in the assessors, Arizona Department of Administra

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Identify the need-based components of the Information Technology requirements and the dynamic Information Security upgrades and enhancements. Measure as a percentage of completion.	90	100	95	100	100
Obtain funding for IT Build Project. Measure as a percentage of completion. This project is utilizing year-end residual funds across multiple fiscal years. The SBOE anticipates a need for funding for new computer servers.	98	100	98	100	100

◆ **Goal 2** To maintain sufficient funding in order for the State Board of Equalization to be prepared for annual changes in caseloads. This will also ensure that the SBOE is able to adequately staff all hearings in Maricopa and Pima Counties and meet statutory deadl

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Cost per appeal (in dollars)	180	180	180	180	165
Appeals received.	1,635	2,000	2,260	2,300	2,400

◆ **Goal 3** To improve efficiencies of agency operations through networking and personnel training.

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Funding issues may change due to legislative requirements. Therefore, it is imperative to maintain the current level of funding. This measure is a percent of completion.	100	90	90	90	90
Enhance training for staff members. This performance measure is for the percentage of staff members who have completed training.	95	95	95	95	95

◆ **Goal 4** To Complete the processing of the Board's rules.

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
An exception to the Governor's moratorium for 2020 was requested, however the time had expired for the Notice of Proposed Rulemaking. A new docket opening has been completed. The Board will continue to seek input for modifications to expired rules. This performance measure is a percentage of the project completion.	80	100	80	100	100

◆ **Goal 5** To obtain legislation that will reduce the number of unnecessary appeals.

Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Become fully involved with all stakeholders in the appeal process. The stakeholders are the legislative body, which makes changes to the Arizona Revised Statutes, the Department of Revenue that provides guidelines and implementing instructions for new legislation, County Assessors, County Boards of Supervisors and property owners who are the taxpayers.	90	100	90	100	100

Agency 5 Year Plan

EQA State Board of Equalization

Issue 1 Information Technology System

Description: The new application is built on a salesforce platform to accommodate current and future Information Security requirements. The SBOE has accomplished the first step and completed Phase 1 of the application replacement process. The SBOE initiated the rebuild of a new software application program in CY 2021. The application will be enhanced in CY25 and CY26. The SBOE continues to explore internet services to be made available to the public.

Solutions:

1. Funding must be obtained to continue the rebuild of the new software application. At present, the SBOE is using year-end residuals to fund the project. However, the heightened requirements for data protection and information security has caused the SBOE to anticipate software upgrades and server replacement in the very near future. All software upgrades require annual renewal of licenses. These amounts must be identified and built into future budgets.

Issue 2 Information Security

Description: This agency will upgrade and update all hardware and software to the latest technology required to implement the State's Information Security plans.

Solutions:

1.1 The Board will utilize all state ASET available assets and resources to become compliant with all information security requirements.

Resource Assumptions

	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate
Full-Time Equivalent Positions	7.0	8.0	8.0
General Fund	792.1	831.7	873.3
Other Appropriated Funds	-	-	-
Non-Appropriated Funds	-	-	-
Federal Funds	-	-	-

AGENCY SUMMARY

Program: EQA State Board of Equalization
Director: George Shook, Acting Chairman
Phone: State Board of Equalization 6023641601
Statute: A.R.S. §§ 42-16151 et al.
Plan Contact: George Shook, Acting Chairman
 State board of Equalization 6023641611

Mission:

To provide an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property for ad valorem tax purposes. Consistent with this responsibility, the Board provides a venue for non-judicial hearings in which due process of law is afforded to taxpayers in matters concerning the valuation and classification of their respective properties.

Description:

The State Board of Equalization provides an independent appeal process for taxpayers, county assessors, and the Arizona Department of Revenue in disputes relating to the valuation and classification of property in the State. The Board is comprised of 41 members: 21 (including the chairman) appointed by the Governor and 10 each from Maricopa and Pima counties (appointed by the boards of supervisors of those counties). The Board of Equalization's jurisdiction is primarily over locally assessed real and personal property in Maricopa and Pima counties. Under A.R.S. § 42-14001 et al., the Board's authority extends to centrally assessed property statewide. By statute, the Board also can provide hearing officer services for outlying counties; currently, the Board provides services to Cochise, Mohave, Pinal, Santa Cruz, and Yavapai counties.

◆ **Goal 1 To build a custom computer software application for automation of the appeals filing system. To obtain the required hardware and interface devices to handle the greatly increased demands caused by changes in the assessors, Arizona Department of Administra**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	OC	Identify the need-based components of the Information Technology requirements and the dynamic Information Security upgrades and enhancements. Measure as a percentage of completion.	90	100	95	100	100
<input checked="" type="checkbox"/>	<input type="checkbox"/>	OC	Obtain funding for IT Build Project. Measure as a percentage of completion. This project is utilizing year-end residual funds across multiple fiscal years. The SBOE anticipates a need for funding for new computer servers.	98	100	98	100	100

◆ **Goal 2 To maintain sufficient funding in order for the State Board of Equalization to be prepared for annual changes in caseloads. This will also ensure that the SBOE is able to adequately staff all hearings in Maricopa and Pima Counties and meet statutory deadl**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	EF	Cost per appeal (in dollars)	180	180	180	180	165
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	IP	Appeals received.	1,635	2,000	2,260	2,300	2,400

◆ **Goal 3 To improve efficiencies of agency operations through networking and personnel training.**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
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AGENCY SUMMARY

Program: EQA State Board of Equalization
Director: George Shook, Acting Chairman
Phone: State Board of Equalization 6023641601
Statute: A.R.S. §§ 42-16151 et al.
Plan Contact: George Shook, Acting Chairman
 State board of Equalization 6023641611

◆ **Goal 3 To improve efficiencies of agency operations through networking and personnel training.**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	IP	Funding issues may change due to legislative requirements. Therefore, it is imperative to maintain the current level of funding. This measure is a percent of completion.	100	90	90	90	90
<input checked="" type="checkbox"/>	<input type="checkbox"/>	IP	Enhance training for staff members. This performance measure is for the percentage of staff members who have completed training.	95	95	95	95	95

◆ **Goal 4 To Complete the processing of the Board's rules.**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	IP	An exception to the Governor's moratorium for 2020 was requested, however the time had expired for the Notice of Proposed Rulemaking. A new docket opening has been completed. The Board will continue to seek input for modifications to expired rules. This performance measure is a percentage of the project completion.	80	100	80	100	100

◆ **Goal 5 To obtain legislation that will reduce the number of unnecessary appeals.**

Performance Measures:

ML	Budget	Type		FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	IP	Become fully involved with all stakeholders in the appeal process. The stakeholders are the legislative body, which makes changes to the Arizona Revised Statutes, the Department of Revenue that provides guidelines and implementing instructions for new legislation, County Assessors, County Boards of Supervisors and property owners who are the taxpayers.	90	100	90	100	100

Budget Related Performance Measures
EQA State Board of Equalization

PROGRAM SUMMARY

Program: State Board of Equalization (EQA)
Contact: George Shook, Acting Chairman 6023641601
2nd Contact: George Shook, Acting Chairman 6023641611
Statute: A.R.S. §§ 42-16151 et al.

ML	Budget Type	Performance Measures	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
X	X	EF Cost per appeal (in dollars)	180	180	180	180	165
X	X	IP Appeals received.	1,635	2,000	2,260	2,300	2,400

Explore Plans

P 0 EQA State Board of Equalization

- G 1 To build a custom computer software application for automation of the appeals filing system. To obtain the required hardware and interface devices to handle the greatly increased demands caused by changes in the assessors, Arizona Department of Administra
 - P 1 Identify the need-based components of the Information Technology requirements and the dynamic Information Security upgrades and enhancements. Measure as a percentage of completion.
 - P 2 Obtain funding for IT Build Project. Measure as a percentage of completion. This project is utilizing year-end residual funds across multiple fiscal years. The SBOE anticipates a need for funding for new computer servers.
- G 2 To maintain sufficient funding in order for the State Board of Equalization to be prepared for annual changes in caseloads. This will also ensure that the SBOE is able to adequately staff all hearings in Maricopa and Pima Counties and meet statutory deadl
 - P 1 Cost per appeal (in dollars)
 - P 2 Appeals received.
- G 3 To improve efficiencies of agency operations through networking and personnel training.
 - P 1 Funding issues may change due to legislative requirements. Therefore, it is imperative to maintain the current level of funding. This measure is a percent of completion.
 - P 2 Enhance training for staff members. This performance measure is for the percentage of staff members who have completed training.
- G 4 To Complete the processing of the Board's rules.
 - P 1 An exception to the Governor's moratorium for 2020 was requested, however the time had expired for the Notice of Proposed Rulemaking. A new docket opening has been completed. The Board will continue to seek input for modifications to expired rules. This performance measure is a percentage of the project completion.
- G 5 To obtain legislation that will reduce the number of unnecessary appeals.
 - P 1 Become fully involved with all stakeholders in the appeal process. The stakeholders are the legislative body, which makes changes to the Arizona Revised Statutes, the Department of Revenue that provides guidelines and implementing instructions for new legislation, County Assessors, County Boards of Supervisors and property owners who are the taxpayers.

P 1 EQA-1-0 State Board of Equalization

S 1 EQA-1-1 State Board of Equalization

Explore Plans

P 0 EQA State Board of Equalization

- G 1 EQA-G001 To build a custom computer software application for automation of the appeals filing system. To obtain the required hardware and interface devices to handle the greatly increased demands caused by changes in the assessors, Arizona Department of Administra
 - P 1 EQA-PM0001 Identify the need-based components of the Information Technology requirements and the dynamic Information Security upgrades and enhancements. Measure as a percentage of completion.
 - P 2 EQA-PM0002 Obtain funding for IT Build Project. Measure as a percentage of completion. This project is utilizing year-end residual funds across multiple fiscal years. The SBOE anticipates a need for funding for new computer servers.
- G 2 EQA-G002 To maintain sufficient funding in order for the State Board of Equalization to be prepared for annual changes in caseloads. This will also ensure that the SBOE is able to adequately staff all hearings in Maricopa and Pima Counties and meet statutory deadl
 - P 1 EQA-PM0003 Cost per appeal (in dollars)
 - P 2 EQA-PM0004 Appeals received.
- G 3 EQA-G003 To improve efficiencies of agency operations through networking and personnel training.
 - P 1 EQA-PM0005 Funding issues may change due to legislative requirements. Therefore, it is imperative to maintain the current level of funding. This measure is a percent of completion.
 - P 2 EQA-PM0006 Enhance training for staff members. This performance measure is for the percentage of staff members who have completed training.
- G 4 EQA-G004 To Complete the processing of the Board's rules.
 - P 1 EQA-PM0007 An exception to the Governor's moratorium for 2020 was requested, however the time had expired for the Notice of Proposed Rulemaking. A new docket opening has been completed. The Board will continue to seek input for modifications to expired rules. This performance measure is a percentage of the project completion.
- G 5 EQA-G005 To obtain legislation that will reduce the number of unnecessary appeals.
 - P 1 EQA-PM0008 Become fully involved with all stakeholders in the appeal process. The stakeholders are the legislative body, which makes changes to the Arizona Revised Statutes, the Department of Revenue that provides guidelines and implementing instructions for new legislation, County Assessors, County Boards of Supervisors and property owners who are the taxpayers.

P 1 EQA-1-0 State Board of Equalization

- S 1 EQA-1-1 State Board of Equalization