

Multiple Agency Fiscal Note Summary

Bill Number: 2777 HB AMH JINK OBRT 089	Title: Board of tax appeals admin.
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Estimated Cash Receipts

Agency Name	2017-19		2019-21		2021-23	
	GF- State	Total	GF- State	Total	GF- State	Total
Department of Revenue	(55,836,000)	(55,836,000)	(111,662,000)	(111,662,000)	(19,536,000)	(19,536,000)
Total \$	(55,836,000)	(55,836,000)	(111,662,000)	(111,662,000)	(19,536,000)	(19,536,000)

Estimated Expenditures

Agency Name	2017-19			2019-21			2021-23		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Office of Attorney General	Fiscal note not available								
Department of Revenue	.2	656,900	656,900	.0	1,226,800	1,226,800	.0	1,226,800	1,226,800
Board of Tax Appeals	2.0	452,343	452,343	3.2	716,409	716,409	3.2	720,226	720,226
Total	2.2	\$1,109,243	\$1,109,243	3.2	\$1,943,209	\$1,943,209	3.2	\$1,947,026	\$1,947,026

Estimated Capital Budget Impact

NONE

Prepared by: Kathy Cody, OFM	Phone: (360) 902-9822	Date Published: Preliminary 2/20/2018
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* See Office of the Administrator for the Courts judicial fiscal note

** See local government fiscal note

FNPID: 52466

FNS029 Multi Agency rollup

Department of Revenue Fiscal Note

Bill Number: 2777 HB AMH JINK OBRT 089	Title: Board of tax appeals admin.	Agency: 140-Department of Revenue
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

Account	FY 2018	FY 2019	2017-19	2019-21	2021-23
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax		(55,836,000)	(55,836,000)	(111,662,000)	(19,536,000)
Total \$		(55,836,000)	(55,836,000)	(111,662,000)	(19,536,000)

Estimated Expenditures from:

	FY 2018	FY 2019	2017-19	2019-21	2021-23
FTE Staff Years		0.5	0.2		
Account					
GF-STATE-State 001-1		656,900	656,900	1,226,800	1,226,800
Total \$		656,900	656,900	1,226,800	1,226,800

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☒ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact: Shani Bauer	Phone: (360)786-7468	Date: 02/14/2018
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Agency Approval: Don Gutmann	Phone: 360-534-1510	Date: 02/20/2018
OFM Review: Kathy Cody	Phone: (360) 902-9822	Date: 02/20/2018

Request # 2777-1-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Note: This fiscal note reflects House amendment AMH JINK OBRT 089 to HB 2777, 2018 Legislative Session.

This bill makes administrative changes to the Board of Tax Appeals (Board). The following sections of the bill impact the Department of Revenue (Department).

Section 8 requires the Board to conduct regular hearings in King County and Eastern Washington for informal appeals.

Section 11 requires the Board to publish orders and decisions which are of precedential value. They must be made available for online research on a publicly available website.

Section 17 authorizes the Board to require attendance at a mandatory settlement conference at any time before or after the appeal has been heard.

Sections 18 and 19 authorize a process for direct review of Board decisions to the Court of Appeals.

Section 20 authorizes the Board to order the Department to stay the collection of tax from any taxpayers that have a matter pending before the Board. The Board will require payment of interest on any tax deemed due until the date of payment. The Department may not impose a late penalty if the taxpayer pays the assessment within 30 days of the denial of the stay of collections by the Board, or the expiration of the order staying the collection of the assessment.

Section 21 allows a taxpayer to obtain a stay of collections by filing a bond with the Board.

Section 22 requires the Board to grant attorney fees and other expenses to certain prevailing parties in an appeal against the Department.

The bill takes effect 90 days after final adjournment of the session in which it is enacted.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

ASSUMPTIONS

General:

- This bill is effective June 5, 2018, and will have a 12 month impact in Fiscal Year 2019.
- This estimate uses averages so there is no growth factor included.
- 15 percent of cases are for taxpayers requesting a refund.
- 85 percent of taxpayers have an assessment and do not pay the tax prior to the appeal.

Informal Appeals:

- There are currently 80 informal active appeals awaiting a Board hearing for the period of 2015 through 2017.
- Fifteen of these cases will be heard in 2018.
- There are currently 3 new informal filings per month, or 36 per year.
- The Department will convert 18 (50 percent of) informal appeals to formal appeals to preserve the right to seek judicial review of adverse decisions.
- New filings will increase by 6 per year because the Board is allowed to stay collections.
- The average amount at issue is \$150,000.

- Given the Board's current decision rate, the existing backlog of cases, and the expected increase in new filings, the Board will take 36 months to decide an informal case.

Formal Appeals:

- There are currently 99 formal active appeals awaiting a Board hearing for the period of 2015 through 2017.
- Ten of these cases will be heard in 2018.
- Based on the past three years, there are an average of 35 new formal appeals per year.
- The Department will convert 18 (roughly 50 percent of) informal appeals to formal appeals to preserve the right to seek judicial review of adverse decisions.
- New filings will increase by 16 per year because the Board is allowed to stay collections and grant attorney fees.
- The average amount at issue is \$950,000.
- Given the Board's current decision rate, the existing backlog of cases, and the expected increase in new filings, the Board will take 36 months to decide a formal case.

Revenues delayed:

- Revenue collections will be delayed 38 months.
- Approximately 10 percent of the tax will become uncollectable.

DATA SOURCES

- Department Appeals Data
- Office of Attorney General Court Data

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

FY 2018 -	\$ 0
FY 2019 -	(\$ 55,836)
FY 2020 -	(\$ 55,836)
FY 2021 -	(\$ 55,836)
FY 2022 -	(\$ 13,956)
FY 2023 -	(\$ 5,580)

Local Government, if applicable (cash basis, \$000): None

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

ASSUMPTIONS:

Ninety-three taxpayers per year will be affected by this legislation with twenty-four informal taxpayer appeals and sixty-nine formal appeals to the Board of Tax Appeals (BTA) each year.

The Department will be represented by the Attorney General's Office (AGO) in all formal appeals to the BTA.

FIRST YEAR COSTS:

The Department will not incur any costs in Fiscal Year 2018.

SECOND YEAR COSTS:

The Department will incur total costs of \$656,900 in Fiscal Year 2019. These costs include:

- Labor Costs - Time and effort equates to 0.4 FTE.
- Amend four administrative rules.

Object Costs - \$609,800.

- Legal assistance from the Office of the Attorney General equating to 2.45 FTEs Assistant Attorney General, 1.24 FTEs Legal Assistant, and direct litigation costs.

THIRD YEAR COSTS:

The Department will incur total costs of \$613,400 in Fiscal Year 2020. These costs include:

Object Costs - \$613,400.

- Legal assistance from the Office of the Attorney General equating to 2.45 FTEs Assistant Attorney General, 1.24 FTEs Legal Assistant, and direct litigation costs.

Ongoing costs for Fiscal Year 2021 equal \$613,400 and include similar activities described in the third year costs.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2018	FY 2019	2017-19	2019-21	2021-23
FTE Staff Years		0.5	0.2		
A-Salaries and Wages		30,300	30,300		
B-Employee Benefits		9,100	9,100		
E-Goods and Other Services		614,700	614,700	1,226,800	1,226,800
J-Capital Outlays		2,800	2,800		
Total \$		\$656,900	\$656,900	\$1,226,800	\$1,226,800

III. B - Detail: List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA

Job Classification	Salary	FY 2018	FY 2019	2017-19	2019-21	2021-23
ADM ASST 5	50,292		0.0	0.0		
EMS BAND 4	111,105		0.0	0.0		
EMS BAND 5	129,795		0.0	0.0		
HEARINGS SCHEDULER	34,968		0.0	0.0		
TAX POLICY SP 2	65,916		0.1	0.1		
TAX POLICY SP 3	74,604		0.3	0.1		
TAX POLICY SP 4	80,304		0.0	0.0		
Total FTEs			0.5	0.3		

Part IV: Capital Budget Impact

None.

Part V: New Rule Making Required

Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.

Should this legislation become law, the Department will use the standard rule-making process to amend WAC 458-20-100, titled: "Informal administrative reviews", WAC 458-20-228, titled: "Returns, payments, penalties, extensions, interest, stays of collection", WAC 458-14-116, titled: "Orders of the board-Notice of value adjustment-Effective date", and WAC 458-14-170, titled: "Appeals to the state board of tax appeals". Persons affected by this rule making would include taxpayers protesting the Department's tax decisions, assessments, and valuations.

Individual State Agency Fiscal Note

Bill Number: 2777 HB AMH JINK OBRT 089	Title: Board of tax appeals admin.	Agency: 142-Board of Tax Appeals
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Expenditures from:

	FY 2018	FY 2019	2017-19	2019-21	2021-23
FTE Staff Years	0.0	3.9	2.0	3.2	3.2
Account					
General Fund-State 001-1	0	452,343	452,343	716,409	720,226
Total \$	0	452,343	452,343	716,409	720,226

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact. Factors impacting the precision of these estimates, and alternate ranges (if appropriate), are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☒ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia, complete entire fiscal note form Parts I-V.
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- ☐ Capital budget impact, complete Part IV.
- ☒ Requires new rule making, complete Part V.

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OFM Review: Ramona Nabors	Phone: (360) 902-0547	Date: 02/20/2018

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

This bill would improve and update administrative provisions related to the Board of Tax Appeals.

Section 1, subsection 3 requires the WSBTA to provide 20 hours of training to each member of the board. The WSBTA assumes 20 hours of training for each current board member during FY 2019; and that a new, untrained member of the board will be appointed every two years, beginning July 1, 2019. Additionally, WSBTA assumes current board members would need to attend one week of seminars at the National Judicial College.

Section 4 requires board members to receive an annual salary in the same range as that established for equivalent members of class 4 boards. WSBTA assumes board members will be paid between \$111,000 and \$114,000 annually, with no change to the established class 4 salary range and no increases to WSBTA board member salaries through 2028, other than general statewide increases for all employees.

Section 6 requires the board to appoint sufficient staff to properly discharge the obligations of this chapter. The WSBTA assumes that the “proper discharge of obligations” means that the agency have sufficient qualified staff to, under normal circumstances, meet the agency’s mission of providing timely and well-reasoned rulings to resolve filed appeals. This would require the WSBTA to hire two employees, as specified below. The cost of hiring these employees does not include additional FTEs and associated costs that are required by other sections of the bill, or the additional costs necessary to address the consequences of the last ten years of extraordinary circumstances.

- Hire one Administrative Assistant 4 (\$44,000 salary), beginning July 1, 2018.
- Hire one Senior Tax Referee (\$95,000 salary), beginning July 1, 2018.

Section 8 requires that the WSBTA provide in-person hearings in other locations in Washington. The agency assumes it will limit these hearings to one-quarter of eligible hearings, resulting in: Five days of hearings per month in King County; and two days of hearings per month in various locations in Eastern Washington. The agency assumes that hearing officers will travel to hearing sites in King County daily with mileage compensation consistent with state policy, and that hearings in Eastern Washington will require an average of 1.5 nights of accommodation each month, with meal and mileage compensation consistent with state policy. The agency assumes it will be able to obtain free or low-cost use of hearing rooms from other state and local agencies where the hearings will be held.

Section 11 requires the WSBTA to identify decisions issued after the effective date of the bill that are precedential. The agency assumes it will establish a committee consisting of the board members, the senior tax referee, and the executive director, to review and evaluate decisions for precedential value, for an estimated total of 1,000 man-hours per year for the first year. The agency will require a .5 FTE (contract tax referee) for the agency to maintain the same output of case decisions for that year. The agency would need a .25 permanent FTE tax referee thereafter to maintain output.

Section 17 requires the WSBTA to provide mediations services. The agency assumes that only parties with a desire to mediate in good faith towards reaching a settlement will request mediation. The agency also assumes that the additional time and costs of providing mediation services under such circumstances will be offset by the time and costs saved from the reductions in other agency work. In such cases, the agency would not utilize its

authority to charge fees. However, the agency would need to provide mediation training services to its hearing officers. It is assumed that in FY 2019, two hearing officers would attend a week-long course in mediation training at the National Judicial College (NJC). The agency would provide in-house training, supplemented with four hours of online courses, for the remaining hearing officers and the director, at a total cost of \$2,400 (6 employees x 4 hours of training x \$100.00 per hour).

Sections 18 & 19 allow parties to appeal formal decisions directly to Court of Appeals. These sections require WSBTA to issue and file a certificate of appealability with a finding that a direct appeal is appropriate unless the case is unlikely to have significant precedential value or that a direct appeal would be harmful to a party or the public interest. These standards are a matter of first impression, and the agency will need to research, establish, and draft the standard, but that time involved to apply the standard once determined will be negligible. The agency estimates a .1 legal FTE and a .1 administrative FTE (website instructions, forms, scheduling, questions, review/edit/mail decisions, file handling, etc.)

Section 20 requires the WSBTA to issue an order staying the Department of Revenue's collection efforts in certain excise tax cases. With a stay available, the agency expects that the number of excise tax matters filed at the WSBTA will increase, and that most taxpayers will seek a stay as a matter of course. Because the circumstances justifying a stay would be highly fact-dependent and likely to involve testimony, the agency would conduct them in-person when possible. The agency estimates it will review, hear, and decide 90 motions to stay collection per year. The WSBTA would also need to establish the circumstances under which a stay would be appropriate. The agency considers this would best be accomplished through an extended rulemaking and would expect to see significant stakeholder involvement. The agency estimates a .5 legal FTE for the rulemaking and to handle cases within the first year, and a .2 administrative FTE. Thereafter, the agency estimates a .25 legal FTE and a .1 administrative FTE.

Section 21 requires the WSBTA to issue an order staying Department of Revenue's collection efforts if a bond is posted. It would apply to all excise tax matters, not just those under appeal with the agency. This would require the agency to establish a new type of administrative and filing system and hire additional administrative staff to process what could possibly be many hundreds of bonds a year. The agency assumes a .25 administrative FTE during FY 2019. Implementation and ongoing costs thereafter are unknown, as WSBTA is unable to determine at this time how many taxpayers would participate in the new program.

Section 22 requires the Board to award attorneys fees when the position taken by the Department of Revenue or the Assessor's Office is not "substantially justified." The section applies only to formal cases, and the agency assumes the number of formal cases filed each year will increase if attorneys fees are available. Because the standard for awarding fees is highly fact-dependent, the agency would not undertake a rulemaking, it would need to develop the standard through adjudicative rulings on a case-by-case basis. The agency assumes 50 cases a year with a colorable argument for attorneys fees, and that it will need to establish an administrative process to track or receive/disburse the attorneys fees. The Board assumes it will need to participate in enforcement proceedings once a year. The agency estimates a .5 legal FTE and a .25 administrative FTE required for the first year, with a .5 legal FTE and .1 administrative FTE for each year thereafter. The agency also assumes that the references to "board of equalization" on page 20, lines 6-7 and 20 are scrivener's errors and will be corrected to refer to county assessors.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

WSBTA assumes there will be no impact on cash receipts.

Section 17 allows WSBTA to collect fees for mediation services, but the agency does not expect it will be necessary to collect these fees.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

See detailed breakdown of costs in attached "2777 HB AMH JINK OBRT Cost Estimate" .pdf document.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2018	FY 2019	2017-19	2019-21	2021-23
FTE Staff Years		3.9	2.0	3.2	3.2
A-Salaries and Wages		257,396	257,396	452,616	455,854
B-Employee Benefits		99,331	99,331	160,691	161,270
C-Professional Service Contracts		40,000	40,000	40,000	40,000
E-Goods and Other Services		34,050	34,050	30,050	30,050
G-Travel		21,566	21,566	33,052	33,052
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total:	\$0	\$452,343	\$452,343	\$716,409	\$720,226

III. B - Detail: List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA

Job Classification	Salary	FY 2018	FY 2019	2017-19	2019-21	2021-23
Administrative Assistant 4	44,000		1.0	0.5	1.0	1.0
Office Assistant 3	32,080		0.8	0.4	0.3	0.3
Senior Tax Referee	95,000		1.0	0.5	1.0	1.0
Tax Referee	84,300		1.1	0.6	0.9	0.9
Total FTEs			3.9	2.0	3.2	3.2

Part IV: Capital Budget Impact

Part V: New Rule Making Required

Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules.

Section 11, which requires the WSBTA to identify decisions issued after the effective date of the bill that are precedential, will require rulemaking under Title 456 WAC.

Sections 18 and 19 will require insignificant rulemaking activities.

Section 21 will likely require a new rule.

2777 AMH JINK OBRT COST ESTIMATE

	FY18	FY19	FY20	FY21	FY22	FY23
Section 1 - Board Member Training						
Online Training for 3 Board members (Object E)		6,000	2,000		2,000	
NJC Seminars - Board Members						
Seminar Cost (Object E)		6,000	2,000		2,000	
Airfare to Reno, NV (Object G)		900	300		300	
Lodging (Object G)		1,395	465		465	
Meals (Object G)		765	255		255	
Other Travel Expenses (Object G)		300	100		100	
Section 4 - Board Member Compensation						
No change in costs	-	-	-	-	-	-
Section 6 - Sufficient Staff to Properly Discharge Agency Obligations						
New Senior Tax Referee Salary @ \$95k/yr (Object A)		95,000	95,000	95,000	95,000	95,000
New Senior Tax Referee Benefits (Object B)		31,296	31,296	31,296	31,296	31,296
New Admin Assistant 4 Salary - Starting @ \$44k/yr (Object A)		44,000	48,410	51,648	51,648	51,648
New Admin Assistant 4 Benefits (Object B)		21,213	21,906	22,485	22,485	22,485
WaTech Desktop Support Services (Object E)		7,000	7,000	7,000	7,000	7,000
Supplies/Materials Cost (Object E)		2,000	2,000	2,000	2,000	2,000
Section 8 - In-person hearings in other WA locations						
King County Hearings						
Mileage (Object G)		3,983	3,983	3,983	3,983	3,983
Eastern Washington Hearings						
Mileage (Object G)		8,371	8,371	8,371	8,371	8,371
Lodging (Object G)		1,836	1,836	1,836	1,836	1,836
Meals (Object G)		1,536	1,536	1,536	1,536	1,536
Other Travel Expenses (Object G)		240	240	240	240	240
Section 11 - Precedential Decisions						
Contract Tax Referee (Half-time in FY19, 25% FY 2020-23) (Object C)		40,000	20,000	20,000	20,000	20,000
Section 17 - Mediation training						
Online Mediation Training for 6 Employees (Director plus Five Tax Refs/Board Members) (Object E)		2,400				
NJC Mediation Training for Two Hearing Officers						
Week-Long Training Cost (Object E)		4,000				
Airfare to Reno, NV (Object G)		600				
Lodging (Object G)		930				
Meals (Object G)		510				
Other Travel Expenses (Object G)		200				
Section 18 & 19 - Court of Appeals Review						
0.1 FTE Tax Referee Salary (Object A)		8,430	8,430	8,430	8,430	8,430
0.1 FTE Tax Referee Benefits (Object B)		2,912	2,912	2,912	2,912	2,912
0.1 FTE Office Assistant 3 Salary (Object A)		3,208	3,208	3,208	3,208	3,208
0.1 FTE Office Assistant 3 Benefits (Object B)		1,849	701	701	701	701
WaTech Desktop Support Services (Object E)		700	700	700	700	700
Section 20 - Excise Tax Stay of Collection						
0.5 FTE Tax Referee (FY 19); 0.25 FTE Tax Referee (starting FY 20) Salary (Object A)		42,150	21,075	21,075	21,075	21,075
0.5 FTE Tax Referee (FY 19); 0.25 FTE Tax Referee (starting FY 20) Benefits (Object B)		14,559	7,280	7,280	7,280	7,280
0.2 FTE Office Assistant 3 (FY 19); 0.1 FTE Office Assistant 3 (starting FY 20) Salary (Object A)		6,416	3,208	3,208	3,208	3,208
0.2 FTE Office Assistant 3 (FY 19); 0.1 FTE Office Assistant 3 (starting FY 20) Benefits (Object B)		3,698	701	701	701	701
WaTech Desktop Support Services (Object E)		2,450	1,225	1,225	1,225	1,225
Section 21 - Stay of Collection When Bond Is Posted						
0.25 FTE Office Assistant 3 (FY19) Salary (Object A)		8,021				
0.25 FTE Office Assistant 3 (FY19) Benefits (Object B)		4,623				
WaTech Desktop Support Services (Object E)		875				
Section 21 - Awarding Attorneys' Fees						
0.5 FTE Tax Referee Salary (Object A)		42,150	42,150	42,150	42,150	42,150
0.5 FTE Tax Referee Benefits (Object B)		14,559	14,559	14,559	14,559	14,559
0.25 FTE Office Assistant 3 (FY 19); 0.1 FTE Office Assistant (starting FY 20) Salary (Object A)		8,021	3,208	3,208	3,208	3,208
0.25 FTE Office Assistant 3 (FY 19); 0.1 FTE Office Assistant (starting FY 20) Benefits (Object B)		4,623	701	701	701	701
WaTech Desktop Support Services (Object E)		2,625	2,100	2,100	2,100	2,100
Total		452,343	358,856	357,553	362,673	357,553

2777 AMH JINK OBRT COST ESTIMATE BY OBJECT

Object	FY18	FY19	FY20	FY21	FY22	FY23
Object A	-	257,396	224,689	227,927	227,927	227,927
Object B	-	99,331	80,056	80,635	80,635	80,635
Object C	-	40,000	20,000	20,000	20,000	20,000
Object E	-	34,050	17,025	13,025	17,025	13,025
Object G	-	21,566	17,086	15,966	17,086	15,966
Total	-	452,343	358,856	357,553	362,673	357,553