



2013 Biennium Goals and Objectives

Prepared for 17-7-111, MCA

Mission Statement

The quality of life for all Montanans is better because we excel at public service and effective administration of the tax and liquor laws of Montana.

We do this by:

- Ensuring that revenues intended by the legislature to be raised are collected to serve Montanans,
- Advancing equity and integrity in taxation,
- Providing innovative and respectful service,
- Protecting the public health and safety, and achieving efficiency in liquor administration, and,
- Improving public understanding of Montana's revenue system.

Core Values

Our core values are rooted in the Montana Constitution and in fundamental values proven by human experience to lead an organization or community forward in a continuous positive manner. These core values include:

- Respect for All Persons
- Integrity and Justice
- Productivity and Effectiveness
- Teamwork and Community

Goal 1. To serve Montana's citizens by respecting their legal rights, recognizing their dignity as individuals, and advancing public understanding of the tax system.

Objective 1. Improve the clarity and usability of forms and instructions by communicating and coordinating annual updates with other divisions.

Objective 2. Expand taxpayer education on the benefits of electronic filing and the services available to them in order to increase the percentage of tax returns filed electronically.

Objective 3. Maintain and develop a call center staff with a broad and knowledgeable understanding of the department and its activities so that inquiries can be answered accurately and completely to avoid transfers to other divisions in the department.

Objective 4. Expand public awareness of tax obligations through website updates, seminars, publications and newsletters, as well as providing walk-in taxpayer assistance.

Sub Goal A. Protect confidential materials from unauthorized disclosure.

Objective 1. Prevent unauthorized disclosure of confidential or privileged materials.

Objective 2. Provide education and policies to the department to help ensure compliance with confidentiality and information sharing restrictions and obligations.

Sub Goal B. Provide clear, appropriate and timely public information to citizens and businesses in an effort to improve understanding of Montana's tax and liquor control systems and to aid compliance with the laws regarding those systems.

Objective 1. Proactively provide representatives of the media with accurate and timely information, in addition to being responsive their direct requests.

Objective 2. Provide citizens and businesses with an increasingly electronic-based system of receiving department information that utilizes current technologies and integrates principles of new media/social media.

Objective 3. Effectively communicate state tax and liquor control information to citizens and businesses by using clear and appropriate standards of writing.

Sub Goal C. Educate, guide and advise employees in communicating effectively to external stakeholders and to each other.

Objective 1. Develop and provide a media relations program—including training and consultation—that guides department employees in appropriately handling information requests from media representatives.

Objective 2. Develop and provide a website content program—including training and consultation—that guides department employees in creating and maintaining a useful and effective department website.

Objective 3. Expand the writing program—including training and consultation—that guides department employees in writing in a manner that reflects a proper combination of readability, respect for the citizen, effectiveness in achieving its intended result, responsibility and accountability by the department, and other positive qualities of communications.

Sub Goal D. Protect the legal rights of taxpayers by monitoring the department's compliance with the Taxpayer Bill of Rights.

Objective 1. Review timely each referral for compliance with the Taxpayer Bill of Rights, remedy lapses and report any abuses to the director.

Objective 2. Resolve each case through teamwork and respect for the dignity of each taxpayer and employee.

Sub Goal E. Provide easily understandable information on the department's tax, audit, collection and appeals processes.

Objective 1. Convene annually department team to review and improve printed and website materials for the process most in need of renewal to serve taxpayers.

Objective 2. Participate in, host and advocate the needs of taxpayers in department teams that are dedicated to the continuous improvement of its processes, forms and returns and the materials that explain them.

Goal 2. To advance equity and integrity in taxation by reducing gaps between taxes paid and taxes owed, and properly classifying and equalizing the value of all taxable property in the state.

Sub Goal A. Improve equitable compliance with the tax laws and increase voluntary compliance.

Objective 1. Maintain a sufficient level of audit coverage for all Business and Income Tax Division tax types and ensure quality audit adjustments.

Objective 2. Provide for timely and effective discovery and resolution of non-filed taxpayer returns or reports.

Objective 3. Provide for the timely and effective discovery and resolution of non-compliant activities.

Objective 4. Maintain analysis and decision making procedures that optimize the use of compliance resources to achieve the best results in reducing tax gaps.

Sub Goal B. Ensure that all centrally-assessed, industrial, and personal property in the state is valued annually at market value as measured by internationally recognized appraisal standards, and reported within statutory timeframes.

Objective 1. Annually, provide for the timely and comprehensive discovery of all new centrally-assessed and/or industrial property, as well as personal property entering or constructed in the state.

Objective 2. Ensure that all centrally-assessed, industrial and personal property subject to taxation is properly valued, apportioned, classified and assessed at the appropriate taxable valuation rate.

Objective 3. Ensure that the assessed (market and taxable) values of all centrally-assessed, industrial, and personal property are reported to taxpayers and all affected state and local government taxing jurisdictions within the statutory timeframes.

Sub Goal C. Ensure that each year real property, both existing and newly discovered, are valued at market value as measured by internationally recognized appraisal standards, Class 3 (agricultural) and Class 10 (forestland) property is valued each year at its productive capacity, and all values are reported within statutory timeframes.

Objective 1. Ensure that all real property subject to taxation is properly valued, apportioned, classified and assessed at the appropriate taxable valuation rate.

Objective 2. Ensure that the assessed (market and taxable) value of all real property is reported to taxpayers and all affected state and local government taxing jurisdictions within the statutory timeframes.

Objective 3. Develop and implement a public relations campaign to ensure transparency of appraisal operations and enhance public trust.

Objective 4. Expand the program of continuing education to professionally develop staff on the appraisal/ assessment process.

Sub Goal D. Enhance service to citizens by expanding and improving tax data and revenue processing for the State of Montana.

Objective 1. Expand and enhance electronic services to increase usage of electronic filing and payment options.

Objective 2. Improve the department workflow and increase operational efficiencies utilizing imaging technology.

Objective 3. Continue to reduce processing time of revenue deposits; estimated time savings of at least one additional day during peak payment processing.

Objective 4. Expand implementation and use of electronic compliance tools through the implementation of SAS Enterprise Server and associated.

Sub Goal E. Ensure responsible records management of confidential tax data.

Objective 1. Decrease unnecessary access to confidential information on paper; reduce paper hand-offs by imaging documents; access of electronic image documents will be monitored systematically.

Goal 3. To support the proper operation of local governments and school districts by effectively administering Montana's property tax system.

Objective 1. Ensure that the assessed (market and taxable) values of all centrally-assessed and industrial property, personal property, and real property are reported to taxpayers and all affected state and local government taxing jurisdictions within the statutory timeframes.

Objective 2. Provide accurate certified values to all taxing jurisdictions by the statutory due date; download, balance, and report values.

Objective 3. Provide assessment rolls and special districts information to the counties for tax billing, by the statutory due date.

Objective 4. Provide all statutorily required reports that support the operations of local government on time (e.g. newly taxable property, 15-10-420 inflation calculation, entitlement share adjustments, etc.).

Goal 4: To continually strengthen working relationships with other state agencies, tribal and local governments, the federal government, and the general public.

Sub Goal A. Build and maintain strong working relationships with governmental and tribal partners, the general public, and affected interest groups through public outreach to make department as effective and proactive as possible in carrying out its mission and serving the needs of Montana citizens.

Objective 1. Work with key partners and constituents and facilitate each year collaboration that enriches department programs and initiatives with their experience, best practices and support when possible.

Objective 2. Review annually best practices of public participation and bring them to bear on formulation and implementation of department programs.

Objective 3. Facilitate through annual review development of outreach materials explaining the department's mission, programs, and tax system.

Objective 4. Continue and increase participation in discussions with other government agencies, public interest groups, taxpayer groups, other states' revenue agencies, and national/regional tax organizations.

Sub Goal B. Report all assessed values to the local taxing jurisdictions within statutory timeframes.

Objective 1. Provide accurate certified values to all taxing jurisdictions by statutory due date; download, balance, and report values.

Objective 2. Provide assessment rolls to the counties and special districts to the counties for tax billing by statutory due date.

Goal 5. To protect the public health and safety in the consumption of alcohol by properly licensing alcoholic beverage establishments, and efficiently distributing alcoholic beverages through a state controlled system

Objective 1. Increase educational outreach to Montana's liquor store owners, liquor licensee's, and special events license holders to encourage and promote responsible sales of alcoholic beverages.

Objective 2. Expand partnerships with other interest groups to provide educational outreach to Montana families, schools and the general public to encourage and promote the responsible consumption of alcoholic beverages.

Objective 3. Promote health, welfare and safety of the general public by approving suitable alcoholic beverage liquor applicants and premises.

Objective 4. Through an active regulatory system, continuously monitor licensees to ensure compliance with federal, state, and local laws and rules.

Objective 5. Maintain an efficient and effective system of alcoholic beverages licensing to ensure the highest level of service to Montana licensees.

Sub Goal A. Ensure the accurate, timely, and cost-effective distribution and delivery of liquor products to agency stores and other customers, while maintaining a safe and efficient work environment and securing state assets.

Objective 1. Maintain a high level of customer satisfaction by guaranteeing delivery of liquor products in an efficient, timely and accurate manner.

Objective 2. Modernize warehousing and distribution facilities to improve the efficiency of operations and reduce facility-related energy.

Objective 3. Provide quality administration of the liquor distribution process.

Goal 6: To position the Department to be prepared to manage various types of disasters.

Sub Goal A. Ensure continuity of business operations to ensure timely and orderly resumption of the department's business operations with minimal or no interruption to time-sensitive services.

Objective 1. Develop and implement a department-wide business continuity/resumption plan.

Goal 7. To continually improve productivity and the quality of service by developing competent staff, using innovative practices and technology, fostering teamwork within the agency, improving the management of resources, and responding to changing circumstances.

Objective 1. Maximize security at all department facilities and monitor the safekeeping of department assets to ensure the department's resources are safeguarded and properly accounted for.

Objective 2. Make information available more rapidly and securely through the implementation of imaging and scanning technology.

Objective 3. Enhance the security of applications used for electronic data and remittance submissions.

Sub Goal A. Enhance the recruitment, selection, and retention of department staff and maintain a diverse and responsive workforce.

Objective 1. Develop and maintain a pay system that is competitive with relevant markets, including other state agencies.

Objective 2. Develop a formal strategy to promote non-monetary work environment enhancements such as flexible work schedules and employee recognition in order to retain valuable staff.

Objective 3. Expand collaborative relationships with unions and covered staff.

Objective 4. Promote hiring of minorities and females that are underrepresented in various job classifications through adherence to the department's EEO plan.

Objective 5. Ensure that all employees receive developmental feedback through an annual performance review process.

Objective 6. Promote a working environment for employees to experience job satisfaction in their achievements and contributions to the agency's mission, and have their job performance based on meaningful performance measures and standards.

Objective 7. Expand a high performance workforce training and development program to maintain a highly qualified and diverse workforce.

Objective 8. Research, develop, and implement a succession plan that cultivates future department leaders.

Note: The department considers this document to be a work in progress such that the objectives will continue to be refined and improved in order to ensure successful measurement of the department goals.