



2015 Biennium Goals and Objectives

Prepared for 17-7-111, MCA

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.

Central Purpose

(Combines Mission and Vision 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 the following:

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

MT Department of Revenue Performance Model

Department 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.

Division Goal Provide accurate, timely, and courteous delivery of service to citizens and businesses.

Objective Respond to citizen and taxpayer letters/emails within 30 days of receipt.

Objective Respond to citizen and taxpayer phone calls with 2 days of receipt.

Division Goal Provide clear, accurate, appropriate, and timely information about the Montana tax system to businesses, citizens, and the media.

Objective Ensure that the department website is accurate, easy to navigate and up to date.

Objective Department template letters to taxpayers will be clear and accurate to the reader.

Objective Department tax form instructions will be clear and accurate to the reader.

Division Goal Resolve in an impartial and respectful manner taxpayer issues after the department's usual channels of problem solving have been exhausted or communications have broken down.

Objective Within 30 days of receipt, evaluate and resolve taxpayer complaints about the improper or inefficient service provided by department employees (with exceptions allowed for unusual or complex requests) and when necessary recommend appropriate action to the director.

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

Objective Within 30 days of receipt, review each referral for compliance with the Taxpayer Bill of Rights, remedy lapses and report any issues to the director.

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

Objective 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.

Division Goal Represent the needs of taxpayers in the department's legislative initiatives and responses.

Objective Raise issues to the legislative work of leadership team and during the legislative session, participate in the daily meetings of the legislative team.

Division Goal Prepare and publish an annual report on the taxpayer assistance office activities.

Objective Prepare annual report with recommendations to improve tax administration from a taxpayer service viewpoint.

Division Goal Improve the public understanding of tax policy and their tax system by ensuring the department is an authoritative source of analysis of Montana taxes and tax policy.

Objective Make fiscal notes from the Department of Revenue the best in state government.

Division Goal Protect confidential materials from unauthorized disclosure.

Objective Prevent unauthorized disclosure of confidential or privileged materials by maintaining policies and providing education.

Objective Maintain a positive working relationship with the IRS.

Objective Prevent employees from accessing data they do not utilize in their everyday work.

Division Goal Perform outstanding public service by accurately and timely processing tax data and revenue for the State of Montana.

Objective Increase electronic filing 5% annually for Corporate License Tax, Small Business Corporation and Partnership returns. Work with tax software vendors to develop Montana specific forms for federal/state e-file. Simplify instructions for electronic filing and promote electronic filing on department documentation as well as our website.

Objective Improve the department work flow and increase operational efficiencies utilizing imaging technology.

Objective Continue to reduce processing time of revenue deposits received in the form of checks in the mail.

Objective Increase electronic filing 5% annually for withholding annual reconciliation forms, MW-3. Work with tax software vendors to develop additional e-file options. Simplify instructions for electronic filing and promote electronic filing on department documentation as well as our website.

Division Goal Work to foster taxpayer understanding of the state's tax system and their filing obligations to improve compliance and create department efficiencies.

Objective Provide clear and user friendly forms and instructions in paper and electronic form by coordinating continuous improvement and annual updates with other department divisions.

Objective Strive for efficiencies in printing forms and instructions to reduce distribution costs.

Objective Educate taxpayers on the benefits of electronic filing and the services available to them in order to increase the percentage of tax returns filed electronically.

Division Goal Distribute unclaimed property to the rightful owner in a timely, accurate and defensible manner.

Objective Assure that accurate information about unclaimed property is visible to the public through timely file maintenance in Gentax, continuous improvement to outreach programs, and timely submission of accurate unclaimed property information to newspapers and missingmoney.com.

Objective Provide a simple, timely claim process for owners by continuing to improve department correspondence to claimants, researching a web-based application process and processing all claims received within the 90-day statutory deadline and refunding valid claims within 21 days of receiving all documentation from the claimant.

Division Goal Provide a simple and seamless process for businesses to register and acquire their licenses administered by multiple state agencies through the one-stop program.

Objective *Process one-stop applications, payments, refunds and renewals in a timely manner.*

Division Goal Protect Montana citizen's information according to the Taxpayer Bill of Rights.

Objective *Have the call center verify caller identity on every call by asking for three items of personal information.*

Division Goal Provide taxpayer assistance and improve taxpayer education.

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

Objective *Provide for timely Tax Clearance certificate processing.*

Division Goal To improve the public's understanding of property tax laws and appraisal practices and report all assessed values to the taxpayer as required by law.

Objective *Consult regularly with the office of taxpayer assistance on taxpayer rights matters.*

Objective *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.*

Department 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.

Division Goal Increase productivity in collection activities through the implementation of innovative ideas and use of best practices.

Objective *By November, 2012 establish an annual “best practices” review process for other states, provinces, government entities, etc., to explore and potentially identify new collection tools and/or techniques that may help to improve collection procedures and processes and potentially increase collection revenues.*

Division Goal Improve the collection process through the pursuit of legislation that fosters equity and uniformity in collection and tax laws of Montana.

Objective *By April 1, 2012 identify and suggest new legislation to improve the collection process associated with the collection of delinquent tax debts.*

Division Goal Timely and accurately represent the department in bankruptcy and civil collection filings.

Objective *Meet applicable case, proceeding, or matter deadlines.*

Division Goal Ensure equitable compliance with the tax laws, and increase voluntary compliance.

Objective *Ensure that returns requiring staff review and refunds are processed in a timely manner.*

Objective *Maintain a sufficient level of audit coverage for all tax types and ensure quality audit adjustments.*

Objective *Provide for timely discovery and follow-up of non-filed taxpayer returns or reports.*

Objective *Provide for the timely discovery of non-compliant activities.*

Objective *By January 31st, in the off year of the legislative session, identify and suggest new legislation to improve the process(es) associated with the administration and implementation of taxes.*

Division Goal Ensure that all centrally-assessed and industrial property in the state is valued annually at 100% of market value and reported within statutory timeframes.

Objective *Provide for the timely and comprehensive discovery of new centrally-assessed and/or industrial property entering or constructed in the state.*

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

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

Objective *By January 31st, in the off year of the legislative session, identify and suggest new legislation to improve the process associated with the valuation and administration.*

Division Goal Ensure that all locally-assessed real property in the state is discovered.

Objective *Annually, provide for the timely and comprehensive discovery of all locally-assessed real and personal property through property reviews and audits.*

Objective *Annually, verify and validate all sales of property.*

Division Goal Ensure that all personal property is valued annually at 100% of market value and reported within statutory timeframes.

Objective *Ensure that personal property subject to taxation is properly identified, valued, apportioned, classified, and assessed at the appropriate taxable valuation rate.*

Objective *Ensure that the assessed (market and taxable) values of personal property is reported to taxpayers and affected state and local government taxing jurisdictions within the statutory timeframes.*

Division Goal Ensure that annually all real property existing and newly discovered are valued at 100% of market value, all Class 3, 4 and Class 10 property is valued annually at its productive capacity, and all values are reported within statutory timeframes.

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

Division Goal To reappraise all property cyclically as required by law.

Objective *Complete the discovery of, and establish new appraisal (current market) values for, all Class 4 residential and commercial properties in a manner that meets or exceeds the uniformity and equalization reappraisal standards inherent in Montana's Constitution, the Montana Code Annotated, and generally recognized reappraisal practices established in Standard 6 of USPAP.*

Objective *Complete the valuation and reappraisal of all Class 3 agricultural and Class 10 forestland properties by establishing uniform and equitable values that accurately reflect current land use and productivity in a manner that meets or exceeds the reappraisal standards inherent in Montana's Constitution, the Montana Code Annotated, and generally recognized reappraisal practices.*

Division Goal Faithfully administer the tax laws by ensuring that tax operations and decisions are informed by continuous legal advice and review.

Objective *Ensure regular consultation occurs with the Office of Legal Affairs on the development and maintenance of rules, policies, and procedures to reflect current practices and legislation.*

Objective *Establish and maintain internal control procedures for reporting decisions made under delegated authority to ensure consistency, accountability, and appropriateness of such decisions.*

Objective *Complete the biennial rules review process in a manner that ensures that the rules conform to the law, properly cover the department's established practices, and provide up-to-date, accurate, and understandable guidance to citizens and businesses.*

Department Goal 3

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

Division Goal Provide necessary tax data and information to local governments and schools - and related state agencies - on time and accurately.

Objective To provide all statutorily required reports on time and accurately (newly taxable, 15-10-420 inflation calculation, entitlement share adjustments, property tax ratio studies, etc.).

Division Goal Provide for stability and certainty in taxation for taxpayers, and for taxing jurisdictions that rely on accurate and stable assessments, by ensuring the accuracy and defensibility of centrally-assessed and industrial property appraisals.

Objective Provide for the systematic and timely application of internal audits to ensure accurate reporting to levy jurisdictions and administrative compliance with all statutes and rules.

Objective Provide for a continuing program of education and training to ensure that all appraisal staff are adequately trained and certified.

Division Goal Provide for the effective administration of the state's railcar tax.

Objective Ensure that railcar property subject to taxation is properly identified, valued, apportioned, and taxed at the appropriate rate by the dates provided for in Montana law (MCA, 15-23-214, et. seq.).

Objective Provide for the effective administration of railcar revenues and deposit of those revenues in the state general fund.

Division Goal To report all assessed values to the local taxing jurisdictions within statutory timeframes.

Objective Provide accurate certified values to all taxing jurisdictions; download, balance, and report values.

Department Goal 4

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

Division Goal Promptly receive, track and coordinate responses to information requests from the public and the legislature to illustrate the department's commitment to transparency of operations.

Objective *In collaboration with Tax Policy and Research and the Public Information Officer, respond to executive and legislative information requests within 5 days with exceptions allowed for unusual or complex requests and log/track all responses for future retrieval.*

Division Goal Make the department website accessible to stakeholders who access the websites of other state agencies, tribal and local governments, the federal government and the general public.

Objective *Increase the external website links to the department internet website.*

Division Goal 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 *Annually review best practices of public participation and bring them to bear on formulation and implementation of department programs. Facilitate through annual review development of outreach materials explaining the department's mission, programs, and tax system.*

Division Goal Develop and maintain strong working relationships with federal and state agencies, local governments, and schools.

Objective *Provide tax data and information requested by federal agencies, state agencies, local governments, and schools on time and accurately.*

Division Goal Respond timely and accurately to citizens who interact with the Department of Revenue and to other divisions within the department.

Objective *Provide call center services to citizens who have questions concerning the laws assigned to the department and their administration.*

Objective *Focus on maintaining 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 *Provide web messaging service to citizens as another communication tool and coordinate its use among department divisions to ensure both inbound and department initiated communications.*

Department 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.

Division Goal Provide clear, accurate, appropriate and timely information about the Montana liquor control system to licensed establishments, citizens, the media, and the general public.

Objective Both proactively and by request; provide media representatives with accurate, timely, and clear information about Montana's liquor control system.

Objective Ensure that the department liquor control web pages are accurate, easy to navigate and up to date.

Division Goal Advance responsible liquor control in Montana by providing outreach, education and communication with agency liquor store owners, liquor licensees, employees in the alcohol beverage industry, industry associations, department trainers, community partners, local and tribal governments, justice community, elected officials, and the general public.

Objective 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 Improve and maintain a comprehensive responsible alcohol server training program.

Objective Continue to cultivate working relationships by providing educational outreach to Montana agency liquor store owners, liquor licensees and special permit holders to increase their understanding of the liquor control system, including their obligations as a purveyor of alcoholic beverages.

Objective Build and maintain strong working relationships and partnerships with other government agencies, law enforcement entities, elected officials and justice systems through outreach, education and communication.

Division Goal Consistent with the Montana Alcoholic Beverage Code, regulate the manufacture, importation, distribution and sale of alcoholic beverages to promote public health and safety.

Objective Promote public health and safety by approving only those applicants and premises that manufacture, import, distribute and sell alcoholic beverages that meet the necessary requirements.

Objective Monitor licensees, agency liquor stores and special permit holders to ensure compliance with applicable laws and rules.

Objective Promote public health and safety by reviewing alcoholic products and promotions and approving only those consistent with our laws and rules.

Division Goal Provide an efficient and effective liquor control system to ensure the highest level of service through the implementation of innovative ideas and use of best practices.

Objective Maintain a high level of customer satisfaction through a highly trained and quality workforce.
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Objective Provide quality customer service by responding in an accurate, timely and courteous manner.

Objective Continually improve and simplify methods for providing service to our customers.

Division Goal Foster a quality Liquor Control Division through effective and efficient administration.

Objective *Provide for a safe and secure work environment to protect our assets and inventory through employee training, internal controls, building maintenance and improvements.*

Objective *Maintain efficient facility operations by continuously seeking to reduce our carbon footprint.*

Division Goal Faithfully administer the liquor tax laws by ensuring that liquor control operations and decisions are informed by continuous legal advice and review.

Objective *Ensure regular consultation occurs with the Office of Legal Affairs on the development and maintenance of rules, policies, and procedures to reflect current practices and legislation.*

Objective *Establish and maintain internal control procedures for reporting decisions made under delegated authority to ensure consistency, accountability, and appropriateness of such decisions.*

Objective *Complete the biennial rules review process in a manner that ensures that the rules conform to the law, properly cover the department's established practices, and provide up-to-date, accurate, and understandable guidance to citizens and businesses.*

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

Division Goal Provide leadership and effective communications management in the event of a disaster that affects department operations and requires an incident command response.

***Objective** Maintain and practice plans to ensure that internal and external communications needs are effectively met during a disaster situation that effects the department.*

Division Goal Ensure the continuity of business operations and ensure the timely and orderly resumption of business operations with minimal or no interruption to time-sensitive services.

***Objective** Maintain and support a department-wide information technology continuity/resumption plan.*

Division Goal Ensure continuity of business operations and ensure the timely and orderly resumption of critical business operations.

***Objective** Ensure disaster recovery processing and security plans are in place and up to date for paper returns and payments.*

Department 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.

Division Goal Educate, guide and empower employees to communicate effectively to external stakeholders, to internal stakeholders, and to each other.

Objective *Expand general outreach and communications assistance to employees across the department.*

Objective *Department employees are informed about new policies, procedures, administrative rules, and statutes that affect the department.*

Objective *Department employees receive regular updates about the work going on in other divisions, bureaus and work units.*

Objective *Expand the writing program through training and consultation so that department staff are able to communicate clearly and accurately to taxpayers.*

Division Goal The department budget process, budget management, and spending activity is managed in accordance with statutory and accounting requirements while maximizing the use of appropriated resources.

Objective *Meet all budget deadlines - submitting complete and accurate work products.*

Objective *Follow all budget laws, rules, regulations, and procedures.*

Objective *Continually communicate and educate on budget-related issues.*

Division Goal Maintain a recruitment and selection process that results in attracting and hiring the best qualified applicants and encourages a diverse workforce.

Objective *Review and evaluate the recruitment and selection process for enhancements and utilization of best practices.*

Objective *Increase recruitment and selection of minorities, females, and people with disabilities through development and adherence to the department's EEO plan.*

Objective *Conduct orientation activities with new employees to facilitate a positive transition into the department.*

Division Goal Retain qualified and competent staff.

Objective *Continuously improve the knowledge and skill level of department employees through a comprehensive training and development program, and the use of innovative delivery methods to enhance effectiveness and efficiency.*

Division Goal Promote and monitor compliance of employment laws, regulations, policies, and labor agreements while supporting the business needs of the agency.

Objective *Effectively and efficiently administer payroll and benefits.*

Objective *Ensure policies and procedures are current and relevant.*

Division Goal The Information Technology Bureau is dedicated to providing professional services. We emphasize a positive work environment through teamwork, compliance, integrity, information availability, and confidentiality. We strive to empower those we serve with the ability to complete their tasks effectively and efficiently with quality equipment, innovative applications and continuous support.

Objective *Ensure the department's divisions have the technology available in order to meet their business objectives and to identify and implement appropriate, efficient, cost-effective technology solutions to best enable the Information Technology Bureau to achieve its service goals.*

Objective *Recruit and retain a skilled and properly staffed information technology workforce.*

Division Goal Recruit, develop and retain competent staff.

Objective *Create and monitor an on-the-job training (OJT) plan for each new full time or seasonal employee; provide continuing training and education opportunities to employees.*

Objective *Create culture of safety.*

Division Goal Ensure department projects are furthering the strategic direction of the department and are completed with the highest degree of quality while still being on time and under budget.

Objective *Ensure all department projects are thoroughly reviewed, prioritized and scheduled to allow for the highest likelihood of success.*

Objective *Continually monitor project performance and resolve issues affecting multiple projects within the project portfolio to ensure maximum return of total project resource investment.*

Division Goal Facilitate change and process improvement within all divisions of the department.

Objective *Identify potential process improvements within the department and provide assistance and recommendations for implementing those changes.*

Division Goal Administer the department's accounting functions following state accounting policy and generally accepted accounting principles.

Objective *Ensure that revenues and fees are properly accounted for following statutory guidelines.*

Objective *Monitor department expenses and provide divisions timely projections to ensure the department's appropriation authority is managed properly and its obligations are paid timely.*

Objective *Distribute revenues timely and accurately to ensure state, local and tribal governments are given the resources as intended by law to allow them to fulfill their obligations.*

Division Goal Manage the department's facilities to establish a safe working environment for employees and ensure the department's resources are functional, secure and properly accounted for.

Objective *Conduct safety reviews and ergonomic assessments; monitor workers comp claims; and facilitate safety through the safety committee and the department's emergency action plans and Continuity of Operation Plans to ensure DOR employees are provided safe working conditions.*

Objective *Ensure all department facilities meet IRS security guidelines to protect confidential taxpayer information.*

Objective *Make certain facilities are adequate to manage the department's activities efficiently.*

Division Goal Coordinate the procurement of department resources following state guidelines to ensure the department has the tools in place to meet its overall goals and objectives.

Objective *Practice consistent guidance department-wide on the purchase of supplies and services to ensure resources are provided timely; meet the desired needs of the divisions; and use the department's resources in a cost effective manner.*

Division Goal Foster knowledge and confidence in Accounts Receivable and Collections Bureau staff through continuing education and the development and maintenance of procedures, guidelines, and administrative rules.

Objective *By January 1, 2013, develop and maintain a systematic and routine on-the-job training (OJT) plan and curriculum for Accounts Receivable and Collections Bureau employees that fosters knowledge and experience in statutes, rules, procedures, guidelines, use of Gentax and collection activities associated with their daily work and management expectations.*