

Louisiana Tax Commission



Strategic Plan

Fy 2005-2006 through FY 2009-2010

Updated July 1, 2007

TABLE OF CONTENTS

VISION – MISSION - GOALS – VALUES	3
PROPERTY TAXATION REGULATORY/OVERSIGHT and SUPERVISION AND ASSISTANCE TO LOCAL GOVERNMENT	3
MISSION	3
GOALS	3
PHILOSOPHY AND VALUES	3
INFORMATION	4
COMPLIANCE	6
APPEALS	7
UNIFORMITY	8
ASSESSMENTS	8
AUDITS	10
EDUCATION	11

VISION – MISSION – GOALS – VALUES

OUR VISION:

Achievement of fair, accurate, and uniform ad valorem taxation through effective oversight of assessors and improved ratio studies, providing assessment guidelines and other technical assistance, commitment to improved efficiency through technology, and professional and unbiased administration of tax laws.

OUR MISSION:

To serve Louisiana taxpayers fairly and with integrity by administering property tax laws.

OUR GOALS:

To provide the general public with a centralized place to obtain property tax information.

To provide confidence to the taxpayers in the state that their assessments are fair and equitable.

OUR PHILOSOPHY AND VALUES

INTEGRITY	An ethical standard of unquestionable honesty and impartiality.
IMAGE	An image that reflects dependability, fairness, and professionalism
RESPONSIVENESS	An agency that is available and helpful to taxpayers, assessors and legislators in resolving all problems quickly.
UNITY	Total commitment by all employees to work toward common goals as a unified team.
COMMUNICATION	To encourage open communication within the agency and to respond to all agency inquiries promptly and correctly.

**PROPERTY TAXATION REGULATORY/OVERSIGHT
AND
SUPERVISION AND ASSISTANCE TO LOCAL GOVERNMENT**

*INFORMATION * COMPLIANCE*

*APPEALS * UNIFORMITY * ASSESSMENTS*

*AUDITS * INFORMATION*

GOAL I **Provide information and assistance to anyone with property tax question issues. Provide taxpayers with a centralized place to be properly notified of their proposed assessments and taxes.**

OBJECTIVE I.1 *Maintain a website with a proposed assessment roll for review and then a complete and correct tax roll for each parish that is easily accessed and understood. Make our website more user friendly to the general public.*

Strategy I.1.1. Post proposed assessment rolls during open book period for easier access for taxpayers.

Strategy I.1.2. Post completed tax rolls annually.

Strategy I.1.3. Provide downloadable forms on website.

Strategy I.1.4. Process changes made to tax rolls.

Strategy I.1.5. Link assessor information to our website.

PERFORMANCE INDICATORS:

Input: Number of proposed assessment rolls to be posted on website.

Input: Number of complete and correct tax rolls posted.

Outcome: Number of tax rolls posted on the web.

Outcome: Number of change orders processed.

Outcome: Number of Assessors linked to LTC.

OBJECTIVE I.2 Prepare statewide advisories concerning ad valorem legislation enacted each session and advisories on Attorney General and Judicial decisions regarding ad valorem issues.

Strategy I.2.1 Review and research recent developments in property tax legislation, Attorney General opinions and judicial decisions.

Strategy I.2.2 Prepare and distribute statewide advisories to assessors and for the LTC website advising of recent developments in ad valorem legislation, Attorney General opinions and judicial decisions.

OBJECTIVE I.3 Ensure that all Public Records Requests are responded to within three (3) business days.

Strategy I.3.1 Ensure that staff are trained to timely respond to Public Records Requests.

Strategy I.3.2 Develop database to track Public Records Requests referred to the Legal Division.

PERFORMANCE INDICATORS:

INPUT: Number of Public Records Requests received.

OUTPUT: Number of Public Records Requests resolved.

OUTCOME: Percentage of Public Records Request resolved with 3 business days.

Efficiency: Average number of days to process Public Records Requests.

OBJECTIVE I.4 Ensure that Open Meeting Agendas are timely and properly noticed as required by the Open Meetings Law.

Strategy I.4.1 Circulate draft agenda internally 48 hours prior to date set for Open Meeting.

Strategy I.4.2 Post agenda within 24 hours of date set for Open Meeting.

PERFORMANCE INDICATORS:

Outcome: Posting of Open Meeting Agenda 24 hours prior to date set for meeting.

Efficiency: To provide proper notice to assessors, taxpayers and the general public of the date, time and subject matter to be considered at an Open Meeting.

GOAL: II Provide local assessors with the most recent updates in assessment guidelines to enable their full compliance with the law.

OBJECTIVE II.1 Promulgate and adopt rules and regulations annually as a guideline for assessors in performing their duties in accordance with the Administrative Procedure Act. Post downloadable guidelines on our website.

Strategy II.1.1 Prepare Notice of Procedural Schedule and Filing Deadlines for submission of proposed changes to existing rules and regulations.

Strategy II.1.2 Review existing and new laws and make recommendations for adoption by the Commission.

Strategy II.1.3 Compile a complete public record of all filings of proposals and rebuttal information.

Strategy II.1.4 Post all proposals and rebuttal evidence on the Commission’s official website within five (5) days of filing.

Strategy II.1.5 Prepare final rule changes and assist designated staff member for publication of the rules in the Louisiana Register in accordance with the Administrative Procedures Act.

Strategy II.1.6 Conduct Rehearing on the Proposed Rules published in the Louisiana Register should a timely request be made.

PERFORMANCE INDICATORS:

Outcome: Conduct and conclude Rules and Regulations Hearings on or before October 31st of each year to allow time for printing and distribution prior to January 1st.

Efficiency: To provide local assessors with guidelines to enable their compliance with Louisiana laws prior to the assessment date of January 1st.

GOAL III Hold hearings and render decisions on all appeals brought before the Commission as provided in the La. Revised Statutes.

OBJECTIVE III.1 Conduct 100% of protest hearings and render decisions on all property tax disputes within 45 days of closing of the record of the proceeding.

Strategy III.1.1 To conduct hearings within 30 days from the date of receipt of such protest.

PERFORMANCE INDICATORS:

Input: Number of appeal hearings held.

Outcome: Number of appeals heard within 30 days.

Outcome: Percent of appeals decided within 45 days of closing of the record of the proceedings.

OBJECTIVE III.2 Ensure that 95% of proposed recommendations to the Commissioners are issued, after all legal delays, within 30 days of public hearing.

Strategy III.2.1 Allow for sufficient time to research issues prior to scheduled hearing.

Strategy III.2.2 Ensure that hearings are conducted in an unbiased orderly manner as required by the Administrative Procedures Act.

Strategy III.2.3 Prepare written recommendations, which are thorough, well-organized, logical and clearly based upon the record of the proceedings and applicable law.

PERFORMANCE INDICATORS:

Input: Number of cases heard.

Output: Number of recommendations issued.

Outcome: Percent of recommendations issued within 30 days.

Efficiency: Average number of days to issue recommendation.

OBJECTIVE III.3 Maintain accurate and up-to-date public record files of all matters docketed before the Tax Commission.

Strategy III.3.1 Receive and stamp into the record all matters filed with the Commission.

Strategy III.3.2 Update the Case File History Sheet and the Record with newly filed matters within five (5) days of receipt.

PERFORMANCE INDICATORS:

Input: Number of cases filed with the Commission.

Output: Number of dockets updated.

Outcome: Number of dockets updated within 5 days of receipt.

Efficiency: Average number of days to update docket.

GOAL: IV To use oversight authority to ensure accurate and uniform assessments of all real property throughout the state

OBJECTIVE IV.1 Improve the quality of LTC ratio studies and appraisals to better ensure assessment accuracy and uniformity

Strategy IV.1.1 Update LTC appraisal manual guidelines to be used in conducting ratio studies and appraising real property

Strategy IV.1.2 Continue to investigate the tax systems of other states, as constitutionally mandated, in order to research advanced ratio study procedures and methodologies

Strategy IV.1.3 Make ratio studies and appraisals conform to the Uniform Standards of Professional Appraisal Practice

Strategy IV.1.4 To improve time and cost efficiency by continuing to electronically access or purchase data from available sales databases and to search for other sources offering similar information

Strategy IV.1.5 Review consultant's recommendations on existing processes and implement as appropriate

PERFORMANCE INDICATORS:

Output: 1) Ratio Studies
 2) Recorded Sales
 3) Protest Appraisals

OBJECTIVE IV.2: Provide technical assistance to local assessors

Strategy IV.2.1 Provide consulting services as requested

Strategy IV.2.2 Perform statewide projects on specialized property types

PERFORMANCE INDICATORS:

Input: Percentage of time addressing assessor assistance requests

Input: Percentage of time on special projects

Outcome: Number of special projects performed

OBJECTIVE IV.3 Ensure that 90% of all assessor request are resolved within fifteen (15) days of formal request.

Strategy IV.3.1 Ensure that staff is trained to timely respond to requests.

Strategy IV.3.2 Develop database to track requests referred to the Legal/Appraisal Divisions.

GOAL V. Apply Louisiana laws to determine Fair Market Value of state assessed property and certify the values annually.

OBJECTIVE V.1 Complete public utility appraisals and certify the public service tax roll 2 weeks prior to September 1st of each year.

Strategy V.1.1 Maintain an accurate list of annual reports filed by April 1st and maintain a list of delinquencies.

Strategy V.1.2 Verify all information received from all companies with regard to the filing of annual reports and financial data.

Strategy V.1.3 Appraise and certify fair market value with each company by using accepted appraisal practices and standards that are set out by Louisiana law.

PERFORMANCE INDICATORS:

Input: Number of Public Service company appraisals completed 2 weeks prior to the September 1st deadline.

Output: Number of Public Service company assessed values certified to the Public Service tax roll by September 1st.

Outcome: Percent of Public Service companies appraised 2 weeks prior to September 1st.

Outcome: Percent of Public Service assessed values certified to the Public Service tax roll by September 1st.

Efficiency: Carefully auditing the annual reports, financial data, and all pertinent data and applying accepted standard appraisal practices set out by Louisiana law to produce proper fair market values.

OBJECTIVE V.2 Complete all bank, financial institution and insurance company assessments within a six month period and forward to the assessors prior to Sept 1st deadline.

Strategy V.2.1 Audit each company report to assure correctness and compute assessment.

Strategy V.2.2 Complete each assessment with 2 weeks of receiving the report.

PERFORMANCE INDICATORS:

Input: Number of companies assessed.

Outcome: Number of companies completed within 2 weeks of Sept 1.

Efficiency: Assessments completed and certified to Assessors timely.

GOAL VI To conduct comprehensive audits of personal property and public service as required or as requested by parish assessors.

OBJECTIVE VI.1 Maintain an audit program that ensures that all Public Service companies report property accurately and all personal property audits are conducted as requested by local assessors or as needed to assure uniformity in assessment of personal property throughout the state.

Strategy VI.1.1 Audit each annual report and all financial data to insure compliance with Louisiana law. Also conduct complete audit of companies found to be noncompliant within 30 days of receipt of audit request.

Strategy VI.1.2 Answer all assessor requests with regard to personal property audits as well as industry wide audits where compliance is a problem.

Strategy VI.1.3 Upgrade appraisal software to maximize compliance and appraisal accuracy and efficiency.

Strategy VI.2.1 All staff required to maintain Certified Louisiana Associate Assessor status through required IAAO courses.

Strategy VI.2.2 Continuing education through professional unit value and audit courses.

PERFORMANCE INDICATORS:

Input: Number of audits to be conducted.

Output: Number of audits completed within 30 days.

Outcome: Percent of proposed audits completed.

Outcome: Number of parish assessors and/or taxpayers that are served by the performing of audits.

GOAL VII Maximize compliance through education

OBJECTIVE VII.1 Maintain a professionally trained staff of employees

- Strategy VII.1.1 Ensure that the staff maintains the IAAO certification and to encourage the staff to actively seek IAAO designations
- Strategy VII.1.2 Allow and fund the pursuit of a Louisiana appraisal certification as applicable
- Strategy VII.1.3 Provide comprehensive employee training on updated processes, methodologies, and technologies
- Strategy VII.1.4 Attend local and national conferences and seminars
- Strategy VII.1.5 Attend courses offered by other appraisal organizations
- Strategy VII 1.6 Educate staff on the use of the LTC Appraisal manual

PERFORMANCE INDICATORS:

- Input: Percentage of time attending courses and seminars
- Outcome: Number of courses and seminars attended
- Outcome: Number of staff designated and / or certified

	Public	Assessors	Legislature/Governor
1 - Information	*	*	*
2 - Assessor Compliance	*	*	
3 - Taxpayer or Assessor Complaints	*	*	
4 - Assessor Requests		*	
5 - Open meeting Agenda	*	*	
6 - Rules and Regs	*	*	
7 - Protests	*	*	
8 - Public Records Requests			*
9 - Ratio Study	*	*	
10 -Public Service-Banks/Insurance Co. Assessments	*	*	
11 -Public Service and Personal Property Audits	*	*	
12 -Education	*	*	

Powers, Functions and Duties	Constitutional, Statutory, or Other Authority	Administered By
Administer and enforce all laws related to state supervision of local property tax assessments and the assessment of Public Service properties	R.S. 47:1831-1837, 1838,1858 R.S. 47:1957	All Sections
Assure compliance with all statutes relative to the duties and responsibilities of the LTC	R.S. 47:1837, 1838 R.S. 47:1957	All Sections
Supervision & Assistance to Local Assessors	ACT 19-1998	All Section
Conduct Hearings on tax disputes	R.S. 47:1835 R.S. 47:1856 R.S. 47:1857 R.S. 47:1989	Legal / Executive
Promulgate and adopt Rules & Regulations pertaining to property taxation	R.S. 49:1951 R.S. 47:1837-1838	Executive/Legal
Banks and Insurance Companies assessed	R.S. 47:1954 R.S. 47:1967	Admin. Section/ Property Tax Specialist
Assess Public Utilities	R.S. 47:1837 R.S. 47:1851 R.S. 47:1852 R.S. 47:1853 R.S. 47:1854 R.S. 47:1855	Public Service Section
Ratio Studies conducted to measure level of appraisals or assessments and degree of uniformity	R.S. 47:1837-1838; Article VII, Section 18	Appraisal Section
P S and Personal Property Audits	R.S. 47:1835 R.S. 47:1851	Public Service
Tax Rolls filed by assessors and certified	Const. 7:18.21 RS 47:1997	Administrative
Change Orders to adjust tax roll	R.S. 39:351, R.S. 47:1991 R.S. 47:1857 R.S. 47:1990	Administrative/Public Service