

Louisiana Tax Commission



Strategic Plan

Fiscal Year 2011-2012 through Fiscal Year 2015-2016

Updated July 1, 2010

TABLE OF CONTENTS

OUR VISION _____ **3**

OUR MISSION _____ **3**

OUR GOALS _____ **3**

OUR PHILOSOPHY AND VALUES _____ **3**

PROGRAM ACTIVITY: Administrative, Banks and Insurance Assessments, and Hearings _____ **4**

PROGRAM ACTIVITY: Public Service Property Assessments and Audits _____ **11**

PROGRAM ACTIVITY: Appraisal and Ratio Studies _____ **14**

PERFORMANCE INDICATOR DOCUMENTATION LINK:

http://www.latax.state.la.us/Menu_FormsReportsRegs/UploadedFiles/PI%20DOCUMENTATION%20ON%20WEB.pdf

VISION – MISSION – GOALS – VALUES

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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:

The Louisiana Tax Commission will serve Louisiana taxpayers fairly and with integrity by administering property tax laws.

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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.

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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 PROGRAM*INFORMATION * COMPLIANCE**APPEALS * UNIFORMITY * ASSESSMENTS**AUDITS***PROGRAM ACTIVITY: Administrative, Banks and Insurance Assessments, and Hearings**

PROGRAM ACTIVITY GOALS:

- I. Hold hearings, render decisions, and maintain records on all appeals brought before the Commission as provided in the Louisiana Revised Statutes and Constitution
 - RS 47:1856A(3) related to public service property
 - RS 47:1989A related to real and personal property
 - RS 47:1989F related to public service property
 - Article 7 Section 18(E) of Louisiana Constitution

- II. Assess banks and insurance property as provided in the Louisiana Revised Statutes and Constitution
 - RS 47:1837 related to banks and insurance
 - RS 47:1967 related to banks
 - Article 7 Section 21 Item 18 of Louisiana Constitution related to banks and insurance

- III. 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
 - RS 47:1837.1 related to website
 - RS 47:1836 related to annual report
 - RS 47:1990 related to change orders
 - RS 47:1993 related to tax rolls
 - RS 42:19 related to agendas for open meetings

- IV. Provide local assessors with the most recent updates in assessment guidelines to enable their full compliance with the law
 - RS 47:1837D
 - RS 47:2323

- V. Maximize compliance through education

PROGRAM ACTIVITY STATE OUTCOME GOAL LINK: Transparent, Accountable, and Effective Government

GOAL: I. Hold hearings, render decisions, and maintain records on all appeals brought before the Commission as provided in the Louisiana Revised Statutes

PROGRAM ACTIVITY OBJECTIVE I.1: Complete 100% of protest hearings within the year the protest is filed through June 2016

Strategy I.1.1 Complete hearings within the year the protest was filed

PERFORMANCE INDICATORS:

Input: I.1.1 Number of protest hearings filed

Outcome: I.1.2 Number of protest hearings completed [(G) LaPAS 3579]

Outcome: I.1.3 Percent of protest hearings completed within the year the protest was filed [(K) LaPAS 3578]

GOAL: II. Assess banks and insurance property as provided in the Louisiana Revised Statutes and Constitution

PROGRAM ACTIVITY OBJECTIVE II.1: Complete all bank and insurance company assessments and forward to the assessors by September 1st of each year to support local tax collection through June 2016

Strategy II.1.1 Audit each company filing report for completeness and correctness

Strategy II.1.2 Compute assessments using information from banks and insurance company filing reports

Strategy II.1.3 Provide bank and insurance assessments to local assessors for inclusion in their tax rolls

PERFORMANCE INDICATORS:

Efficiency: II.1.1 Percentage of banks and insurance companies assessed [(K) LaPAS 3583]

Outcome: II.1.2 Number of banks assessed [(G) LaPAS 3586]

- Outcome: II.1.3 Assessed dollar value (in millions) of banks [(G) LaPAS 3587]
- Outcome: II.1.4 Number of insurance companies assessed [(G) LaPAS 3588]
- Outcome: II.1.5 Assessed dollar value (in millions) of insurance companies [(G) LaPAS 3589]

GOAL: III. 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.

PROGRAM ACTIVITY OBJECTIVE III.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 (more user friendly to the general public) through June 2016

- Strategy III.1.1. Post proposed assessment rolls during open book period for easier access for taxpayers
- Strategy III.1.2. Post certified tax rolls annually
- Strategy III.1.3. Provide downloadable forms on website
- Strategy III.1.4. Process changes made to tax rolls
- Strategy III.1.5. Link assessor information to our website

PERFORMANCE INDICATORS:

- Input: III.1.1 Number of proposed assessment rolls posted on website
- Input: III.1.2 Number of tax rolls certified [(G) LaPAS 3606]
- Outcome: III.1.3 Number of certified tax rolls posted
- Outcome: III.1.4 Number of change orders processed [(G) LaPAS 3607]
- Outcome: III.1.5 Number of assessors filing tax rolls electronically [(K) LaPAS 3609]
- Outcome: III.1.6 Number of assessors filing change orders electronically [(K) LaPAS 3610]
- Efficiency: III.1.7 Percentage of tax rolls certified by November 15th each year [(K) LaPAS 10480]

PROGRAM ACTIVITY OBJECTIVE III.2: Provide advisories related to ad valorem legislation enacted each legislative session and ad valorem issues related to Attorney General and judicial decisions through June 2016

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| Strategy | III.2.1 | Review and research recent developments in property tax legislation, Attorney General Opinions, and judicial decisions |
| Strategy | III.2.2 | Prepare and provide statewide advisories to assessors and for the Louisiana Tax Commission website advising of recent developments in ad valorem legislation, Attorney General Opinions, and judicial decisions |

PERFORMANCE INDICATORS:

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| Outcome: | III.2.1 | Number of advisories prepared and provided to assessors and for LTC website |
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PROGRAM ACTIVITY OBJECTIVE III.3: Ensure all public records requests are responded to within three (3) business days through June 2016

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| Strategy | III.3.1 | Instruct staff to timely respond to public records requests within three (3) business days |
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PERFORMANCE INDICATORS:

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| Input: | III.3.1 | Number of public records requests received |
| Output: | III.3.2 | Number of public records requests responded to within three (3) business days |
| Output: | III.3.3 | Number of business days to respond to public records requests |
| Outcome: | III.3.4 | Percentage of public records requests responded to within three (3) business days |

PROGRAM ACTIVITY OBJECTIVE III.4: Ensure open meeting agendas are timely and properly noticed as required by the open meetings law 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 through June 2016

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| Strategy | III.4.1 | Circulate draft agenda internally prior to date set for open meeting |
| Strategy | III.4.2 | Post agenda within 24 hours of date set for open meeting. |

PERFORMANCE INDICATORS:

- Output: III.4.1 Number of agendas posted for open meetings
- Output: III.4.2 Number of agendas posted within 24 hours of start of open meeting
- Efficiency: III.4.3 Percentage of agendas posted within 24 hours prior to date set for open meeting.

PROGRAM ACTIVITY OBJECTIVE III.5: Ensure annual report is timely and accurately compiled and provides assessments of all property in the State for ad valorem purposes; state and local taxes levied, and exemptions through June 2016

- Strategy III.5.1 Compile assessment, taxes levied, and exemption data from parish tax rolls, public service assessments, and banks and insurance company assessments into an annual report
- Strategy III.5.2 Post to annual report to agency website prior to meeting of legislature

PERFORMANCE INDICATORS:

- Outcome: III.5.1 Number of annual reports prepared and posted to agency website
- Outcome: III.5.2 Number of annual reports prepared and posted to agency website prior to meeting of legislature
- Efficiency: III.5.3 Percent of annual reports prepared and posted to agency website prior to meeting of legislature

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

PROGRAM ACTIVITY OBJECTIVE IV.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 Agency website through June 2016

- Strategy IV.1.1 Prepare Notice of Procedural Schedule and Filing Deadlines for submission of proposed changes to existing rules and regulations
- Strategy IV.1.2 Review existing and proposed rules and make recommendations for adoption by the Commission

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| Strategy | IV.1.3 | Compile a complete public record of all filings of proposals and rebuttal information |
| Strategy | IV.1.4 | Post all proposals and rebuttal evidence on the Louisiana Tax Commission's official website within five (5) business days of filing deadline |
| Strategy | IV.1.5 | Prepare rule changes for publication in the Louisiana Register in accordance with the Administrative Procedures Act |
| Strategy | IV.1.6 | Conduct rehearing on the proposed rules published in the Louisiana Register should a timely request be made |
| Strategy | IV.1.7 | Prepare final rule for publication in the Louisiana Register in accordance with the Administrative Procedures Act |

PERFORMANCE INDICATORS:

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| Outcome: | IV.1.1 | Number of rules and regulations hearings conducted on or before January 9th of each year to meet Administrative Procedure Act requirements |
| Outcome: | IV.1.2 | Number of assessors provided guidelines to enable their compliance with Louisiana laws |

GOAL: V. Maximize compliance through education

PROGRAM ACTIVITY OBJECTIVE V.1 Maintain a professionally trained staff of employees through June 2016

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| Strategy | V.1.1 | Ensure staff obtains (and maintains) the International Association of Assessing Officers (IAAO) Certified Louisiana Associate Assessor certification and encourage staff to actively seek higher, more specialized IAAO designations and state certifications |
| Strategy | V.1.2 | Attend comprehensive employee training on updated processes, methodologies, and technologies |
| Strategy | V.1.3 | Attend local and national conferences and seminars |
| Strategy | V.1.4 | Attend courses offered by other appraisal related organizations |

- Strategy V.1.5 Educate staff on the use of the Louisiana Tax Commission Appraisal Manual

- Strategy V.1.6 Attend required Louisiana Comprehensive Public Training Program courses

PERFORMANCE INDICATORS:

- Outcome: V.1.1 Number of courses and seminars attended

- Outcome: V.1.2 Number of staff with professional certifications and/or designations

PROGRAM ACTIVITY: Public Service Property Assessments and Audits

PROGRAM ACTIVITY GOALS:

- I. Apply Louisiana laws to determine fair market value of state assessed property and certify the values annually
 - RS 47:1853
 - Article 7 Section 18 of Louisiana Constitution

- II. Conduct comprehensive audits of personal property and public service property as required or as requested by parish assessors
 - RS 47:1835 related to public service property
 - RS 47:1837C related to personal property

PROGRAM ACTIVITY STATE OUTCOME GOAL LINK: Transparent, Accountable, and Effective Government

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

PROGRAM ACTIVITY OBJECTIVE I.1: Complete public utility appraisals and certify the public service tax rolls two weeks prior to September 1st of each year through June 30, 2016

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| Strategy | I.1.1 | Maintain an accurate list of annual reports filed by April 1st and maintain a list of delinquencies |
| Strategy | I.1.2 | Verify all information received from all companies with regard to the filing of annual reports and financial data |
| Strategy | I.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:

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| Input: | I.1.1 | Number of public service appraisals completed 2 weeks prior to the September 1st deadline |
| Outcome: | I.1.2 | Number of public service appraisals conducted [(G) LaPAS 3598] |
| Outcome: | I.1.3 | Percent of public service appraisals completed 2 weeks prior to September 1 st |

Output:	I.1.4	Number of public service company assessed values certified to the public service tax roll by September 1st.
Outcome:	I.1.5	Percent of public service company assessed values certified to the public service tax roll by September 1 st [(K) LaPAS 3597]
Outcome:	I.1.6	Assessed value of public service properties (\$\$ in billions) [(G) LaPAS 3599]

GOAL: II. Conduct comprehensive audits of personal property and public service property as required or as requested by parish assessors

Program Activity Objective II.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	II.1.1	Audit each annual report and all financial data to insure public service company compliance with Louisiana law
Strategy	II.1.2	Answer all assessor requests related to personal property audits as well as industry wide audits where compliance is a problem
Strategy	II.1.3	Maintain and upgrade/improve, when appropriate, appraisal software to maximize compliance and appraisal accuracy and efficiency

PERFORMANCE INDICATORS:

Input:	II.1.1	Number of public service audits to be conducted
Outcome:	II.1.2	Number of public service audits conducted [(G) LaPAS 3601]
Outcome:	II.1.3	Percent of proposed public service audits completed
Outcome:	II.1.4	Assessed (in million dollars) value added to parish tax rolls from public service audits [(G) LaPAS 13769]
Outcome:	II.1.5	Additional taxes (in million dollars) realized by local governments as result of public service audits [(G) LaPAS 3602]
Input:	II.1.6	Number of personal property audits to be conducted

Outcome: II.1.7 Number of personal property audits conducted [(S) LaPAS 3604]

Outcome: II.1.8 Percent of proposed personal property audits completed

Outcome: II.1.9 Additional taxes added due to personal property audits [(G) LaPAS 3605]

PROGRAM ACTIVITY: Appraisal and Ratio Studies

PROGRAM ACTIVITY GOAL:

- I. To use oversight authority to ensure accurate and uniform assessments of all real property through the state.
 - RS 47:1837B
 - Article 7 Section 18 of Louisiana Constitution

PROGRAM ACTIVITY STATE OUTCOME GOAL LINK: Transparent, Accountable, and Effective Government

GOAL: I. To use oversight authority to ensure accurate and uniform assessments of all real property through the state

PROGRAM ACTIVITY OBJECTIVE I.1: Perform LTC ratio studies and appraisals to better ensure assessment accuracy and uniformity through June 2016

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| Strategy | I.1.1 | Provide current LTC appraisal guidelines for conducting ratio studies and appraising real property |
| Strategy | I.1.2 | Periodically investigate the tax systems of other states, as constitutionally mandated, in order to research advanced ratio study procedures and methodologies |
| Strategy | I.1.3 | Ensure ratio studies and appraisals conform to the Uniform Standards of Professional Appraisal Practice |
| Strategy | I.1.4 | Subscribe to sources offering online real estate sales information to improve time and cost efficiency |

PERFORMANCE INDICATORS:

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| Outcome: | I.1.1 | Number of ratio studies conducted [(S) LaPAS 3590] |
| Outcome: | I.1.2 | Number of sales recorded and appraisals conducted [(K) LaPAS 3593] |

PROGRAM ACTIVITY OBJECTIVE I.2: Provide technical assistance to local assessors through June 2016

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| Strategy | I.2.1 | Provide professional services as requested |
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Strategy 1.2.2 Perform statewide projects on specialized property types when appropriate

PERFORMANCE INDICATORS:

Input: 1.2.1 Percentage of time addressing assessor assistance requests

Input: 1.2.2 Percentage of time on special projects

Outcome: 1.2.3 Number of special projects performed

PROGRAM ACTIVITY OBJECTIVE I.3 Ensure that 90% of all assessor request are resolved within sixty (60) days of formal request through June 2016

Strategy 1.3.1 Ensure that staff responds to requests timely

Strategy 1.3.2 Develop spreadsheet to track requests referred to the Appraisal Division

PERFORMANCE INDICATORS:

Input: 1.3.1 Number of requests for assistance received from assessors

Output: 1.3.2 Number of requests for assistance from assessors resolved within sixty (60) days of formal request

Outcome: 1.3.3 Percentage of requests for assistance from assessors resolved within sixty (60) days of formal request

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

- CITIZENS OF LOUISIANA are provided a centralized place to obtain property tax information.
- TAXPAYERS OF LOUISIANA are provided confidence that their assessments are fair and equitable.

POTENTIAL EXTERNAL FACTORS

- The key potential external factors that may adversely affect the agency's ability to accomplish its goals or objectives relate primarily to needed human and financial resources.

DUPLICATION OF EFFORT

- The Louisiana Tax Commission is unaware of any potential duplication of services between its program and the programs administered by other state agencies.

PROGRAM EVALUATIONS

- The goals and objectives of the Louisiana Tax Commission described in this strategic plan are the result of internal reviews, external analysis on ratio studies, and experience gained from other states and ad valorem tax organizations such as International Association of Assessing Officers (IAAO), National Conference of Unit Valuation States (NCUVS), Southern Association of State Property Tax Administrators (SASPTA), and Wichita Program-Appraisal for Ad Valorem Taxation.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

The following Administrative, Banks and Insurance Company Assessments, and Hearings program activity objectives benefit citizens, taxpayers, local government.

- PROGRAM ACTIVITY OBJECTIVE I.1: Complete 100% of protest hearings within the year the protest is filed through June 2016
- PROGRAM ACTIVITY OBJECTIVE II.1: Complete all bank and insurance company assessments and forward to the assessors by September 1st of each year to support local tax collection through June 2016
- PROGRAM ACTIVITY OBJECTIVE III.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 (more user friendly to the general public) through June 2016
- PROGRAM ACTIVITY OBJECTIVE III.2: Provide advisories related to ad valorem legislation enacted each legislative session and ad valorem issues related to Attorney General and judicial decisions through June 2016

- PROGRAM ACTIVITY OBJECTIVE III.3: Ensure all public records requests are responded to within three (3) business days through June 2016
- PROGRAM ACTIVITY OBJECTIVE III.4: Ensure open meeting agendas are timely and properly noticed as required by the open meetings Law 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 through June 2016
- PROGRAM ACTIVITY OBJECTIVE III.5: Ensure annual report is timely and accurately compiled and provides assessments of all property in the State; state and local taxes levied, and exemptions through June 2016
- PROGRAM ACTIVITY OBJECTIVE IV.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 through June 2016
- PROGRAM ACTIVITY OBJECTIVE V.1 Maintain a professionally trained staff of employees through June 2016

The following Public Service Property Assessments and Audits program activity objectives benefit citizens, taxpayers, local government.

- PROGRAM ACTIVITY OBJECTIVE I.1: Complete public utility appraisals and certify the public service tax rolls two weeks prior to September 1st of each year through June 2016
- Program Activity Objective II.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 through June 2016

The following Appraisal and Ratio Studies program activity objectives benefit citizens, taxpayers, local government.

- PROGRAM ACTIVITY OBJECTIVE I.1: Improve the quality of LTC ratio studies and appraisals to better ensure assessment accuracy and uniformity through June 2016
- PROGRAM ACTIVITY OBJECTIVE I.2: Provide technical assistance to local assessors through June 2016
- PROGRAM ACTIVITY OBJECTIVE I.3 Ensure that 90% of all assessor request are resolved within sixty (60) days of formal request through June 2016

Human resource and safety policies which are helpful and beneficial to women and families:

The employees of the LTC are the agency's most valuable resources, and their well-being is necessary for them to properly carry out their responsibilities. The LTC is committed to staff development and support as it relates to R.S. 39:31(C)(9)—female employees comprise almost half of the permanent staff in the Agency. The following human resource and safety policies helpful and beneficial to women and families are:

- Sexual Harassment—The Agency will not ignore any sexual harassment. All employees should be allowed to work in an environment free from unsolicited and unwelcomed sexual overtures.
- Americans with Disabilities Act—to ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications
- Substance Abuse and Drug-Free Workplace—to maintain a drug-free workplace and workforce free of substance abuse
- Blood-borne Pathogen—to reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees
- Violence Free Workplace—to work toward a violence free workplace for employees
- Worker's Compensation Return to Work Policy—to make reasonable effort to help employees maximize their healing and facilitate their early return to work
- Selection of Personnel—to select from as wide a range of candidates as is feasible and fill positions in a nondiscriminatory manner
- Work Schedules and Work Hours—to provide flexibility in managing time through flexible work schedules and work hours for employees
- Family and Medical Leave—to fairly and equitably approve leave for qualifying conditions