



Iowa Department of  
**REVENUE**

**FOUR-YEAR  
STRATEGIC PLAN**

**FISCAL YEAR 2016 THROUGH FISCAL YEAR 2019**



## ***Department Leadership***

**Courtney M. Kay-Decker** – Director

**Adam Humes** – Deputy Director, Tax Management Division

**Victoria L. Daniels** – Chief Communications Officer, Policy & Communications Division

**Amy Rehder Harris, Ph.D.** - Chief Economist, Research & Analysis Division

**Jessica Holmes** – Chief Operating Officer, Internal Services Division

**Julie G. Roisen** – Local Government Operations Chief, Property Tax Division

## ***Mission and Vision***

### **Mission**

The mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting all taxes required by law, but no more.

### **Vision**

Iowa will be a state where it is easy to understand and comply with tax obligations.



# Iowa Department of **REVENUE**

## *Core Functions*

- **REVENUE COMPLIANCE AND COLLECTION**

The most visible aspect of our Department's operations is the administration of tax compliance and collection. This function includes **educating taxpayers** on tax laws and regulations, **processing tax returns** and related documents, and **collecting taxes** and other amounts due. It is in compliance with Iowa's tax laws that the Department conducts its **taxpayer examination and audit programs** and **resolves disputed tax issues**.

- **LOCAL GOVERNMENT ASSISTANCE**

The Department provides support to local governments by administering **just and uniform property assessments** across the state. This function also **administers programs for property tax relief** (including administration of the business property tax credit), **local option taxes, school infrastructure taxes,** and **sales tax increment programs**.

- **RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT**

The Department performs **tax policy development and analysis**, fiscal impact estimation, and **economic and statistical research and analysis** to help stakeholders understand the impact of Iowa tax laws, and make informed decisions.

- **RESOURCE MANAGEMENT**

The resource management function provides internal **infrastructure support** of the Department's operations, including **oversight of technology development and support**, project management, personnel management, and **budgeting**.



## ***Assessment***

The Department of Revenue has the opportunity to interact with nearly every Iowan at some point during his or her lifetime. **The Department is also the financial engine of the state**, responsible for collecting the vast majority of Iowa's appropriable revenues. We deal with complex tax laws, and we must craft regulations in support of those laws. To do our job, **we must effectively communicate** with our constituencies, in large part **by finding ways to make the complex simple** and more efficient along the way.

### **Challenges and Opportunities**

- **TECHNOLOGY**

**Technology is, and will continue to be, a challenge and an opportunity** in Department operations. Since 2011, the Department has implemented a number of new projects to improve the way we provide services to taxpayers and others within state government. Most notable is our **partnership with the Office of the Chief Information Officer (OCIO)** for the coordination, maintenance, and development of our technology infrastructure. During this time we have also improved our processing systems to more quickly and effectively process paper returns, checks, and other documents by adding and enhancing imaging systems. The benefits of better technology are tempered with the heightened risks of security breaches and tax fraud. **The Department zealously protects Iowa taxpayers' confidential information.** In that regard, we have partnered with the OCIO's security office to mitigate security risks and we routinely evaluate and update our fraud tools to help detect fraud and identity theft.

We must continuously **plan for modernization** of our hardware and software systems in a way that **leverages other agencies' experiences** and **creates opportunities for collaboration.** We must ensure that State government and Iowa taxpayers receive the services they need in the most timely and cost-effective manner possible. We are challenged on an ongoing basis to **reimagine our processes to harness today's technology** to provide our core services and functions more efficiently. We must also ensure that our



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workforce is able to adapt to the changing roles that will come from process and technology improvements.

- **TRANSPARENCY AND COMMUNICATION**

The 2011 and 2013 legislation provided significant opportunities to make government data more available to the public. OCIO has expanded this availability with the launch of data.iowa.gov, a portal to hundreds of reports on a variety of topics, including **tax rates, collections, and budgets**. The Department is an important partner in ensuring this information reaches taxpayers. **We provide numerous data sets and reports that are contained in the statewide portal.**

**Transparency is a hallmark of a voluntary tax system.** We know that many errors and disputes arise from misunderstandings about applicable tax obligations. Our audit, examination, and collections operations successfully collect significant revenues owed to the State. However, **we will be more efficient if we reduce the number of compliance contacts we must initiate with taxpayers.** Our challenge is to find ways to **clearly and concisely communicate information** to taxpayers so they can **voluntarily and correctly comply**. Recently we improved our communications platform by deploying a **multi-channel communications system** called GovDelivery. We have continued our webinar collaboration with the Economic Development Authority and the University of Northern Iowa, but we have also expanded live presentation and outreach opportunities across the State.

### ***Guiding Principles***

Governor Branstad has outlined four overarching goals for his administration:

- Create 200,000+ New Jobs,
- Reduce the Cost of Government by 15%,
- Provide the Best Schools in the Nation, and
- Increase Family Incomes by 25%.



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The Department of Revenue does its part to support and further these goals. **We have developed this Strategic Plan with the Governor's goals as our guiding principles.** We have also adopted the following detailed **Departmental Guiding Principles:**

## ***CUSTOMER FOCUS***

- We understand Iowa taxpayers are our primary customers.
- We collaborate and partner with both our internal and external customers.
- We use technology to support our customers efficiently.
- We maintain the public's confidence by safeguarding our customers' confidential information.

## ***EXPERTISE & EDUCATION***

- We provide information and recommendations to policymakers, local, and state government entities.
- We support local governments through oversight of the property tax system and administration of associated credit funding, distribution of local option taxes, and sales tax increment programs.
- We provide information and education necessary to facilitate compliance with Iowa's complex tax laws.

## ***FISCAL MANAGEMENT***

- We are responsible stewards of Iowa taxpayers' money.
- We responsibly manage our financial resources to fulfill our mission.



## *Goals, Measures, Strategies, and Action Steps*

***GOAL 1: Provide Excellent Customer Service***

***GOAL 2: Provide Accurate, Clear, and Concise Information to Taxpayers***

***GOAL 3: Provide Efficient Tax Administration Through Technology and Process Improvement***

<b>MEASURES:</b>	<b>STRATEGIES:</b>	<b>ACTION STEPS:</b>
<ul style="list-style-type: none"><li>• Self-service usage and satisfaction</li><li>• Incidence of identified fraudulent refunds</li><li>• Training provided</li><li>• Efficiencies created through modernization</li><li>• Availability and accuracy of data, reports, and analysis</li></ul>	<ul style="list-style-type: none"><li>• Expand self-service options</li><li>• Combat fraud and identity theft</li><li>• Invest in our human resources</li><li>• Modernize technology platforms</li><li>• Extract valuable insights from data to provide reliable information</li></ul>	<ul style="list-style-type: none"><li>• Leverage technology to facilitate interaction between taxpayers and the Department</li><li>• Expand stakeholder collaboration to safeguard confidential taxpayer information and State funds</li><li>• Refine ongoing employee training and education</li><li>• Create partnerships to enhance process improvement</li><li>• Improve data quality and access to provide timely and relevant information to decision makers</li></ul>