

NH Department of Revenue Administration Balanced Scorecard

June 30, 2023

Perspective	Objective	Key Measure(s)	Unit of Measure	FYE 6/2022 Actual	FYE 6/2023 Actual	FYE 6/2023 Goal	FYE 6/2024 Goal	Desired Trend	Descriptions
Customer Satisfaction	Courteous competent customer service	Customer satisfaction of service provided by DRA	Average % of Survey Responses =>3	98%	99%	100%	100%	↑	Approximately 25% of callers remain on the line to participate in the DRA Post Call Survey, which consists of 2 questions with a rating scale of 1 to 5, 5 being the highest. This allows the DRA to measure the ability of staff to answer questions correctly and in a professional manner thereby providing a higher level of competent customer service. This data is measured quarterly.
	Timely processing of requested refunds	Valid requested refunds issued within 3 months from date of request	% of valid requested refunds issued within 3 months	99%	99%	100%	100%	→	The Division of Taxpayer Services strives to process valid requested refunds of overpayments within 60 days from the date the request was received. The goal is to approve and issue all valid refunds without paying interest. This measurement was changed from 3 months to 60 days as of FY2024. This data is measured monthly.
	Professionally managed audits	Days to complete an audit	% of audits taking greater than 9 months to complete	23%	19%	20%	20%	→	Audits are tracked from the day the first letter is sent to the taxpayer for desk audits or the date of first visit for field audits through the day a final letter is sent. This number represents the total average for all types of audits. This data is measured monthly.
Internal Processes & Performance	Establish property tax rates for all municipalities	Establish preliminary tax rates timely	% approved by November 30	94%	88%	95%	95%	↑	Establishing preliminary property tax rates for the 259 municipal entities in NH involves verifying data for up to five separate component rates for each entity (Municipal, County, Local School, State Education and Village District), which are then combined to total what is the "property tax rate" which the taxpayer sees on its property tax bill. This data is measured monthly beginning in October of each year.
	Equalize the property values of each municipality in the state of NH	Complete ratio studies for municipalities timely	% completed by February 28	98%	95%	95%	95%	→	"Equalizing" property values is required by RSA 21-J:3 and makes adjustments to each municipality's locally assessed property values to calculate an estimated 100% market value of the municipality. An integral part of this process is the preparation of ratio studies following the analysis of upwards of 30,000 real estate transactions annually. The statutory deadline for calculating the total equalized valuation for each municipality is May 1st. This data is measured monthly beginning in December of each year.
	Maintain timely issuance of final hearing orders	Final orders issued to taxpayers	Average number of days to issue	111	122	90	95%	↓	Average number of days Final Orders issued by the Hearings Officer to a taxpayer following the conclusion of the hearing or the close of the record, whichever is later. This metric will change for FY24 to the percentage of Final Orders issued within 90 days. This data is measured monthly.
		Final orders issued to M&R and Tobacco Licensees	Average number of days to issue	14	22	14	98%	→	Average number of days Final Orders issued by the Hearings Officer to a taxpayer following the conclusion of the hearing or the close of the record, whichever is later. This metric will change for FY24 to the percentage of Final Orders issued within 14 days. This data is measured monthly.
	Satisfy RSA 91-A Right to Know requests	Confirmation of request and time needed to complete request sent within 5 days of receipt	% mailed fulfilling 5 day 91-A requirement	99%	99%	100%	100%	→	Confirmation letters of acknowledgement mailed within 5 business days following a Right to Know (91-A) request. This data is measured monthly.
	Maintain rule adoption timeline	Expiring rules adopted prior to expiration	% adopted prior to expiration	100%	100%	100%	100%	→	Department Administrative Rules expire every 10 years. Administrative Rules should be readopted in a timely manner (i.e. prior to expiration). This data is measured monthly.
	Complete Fiscal Notes worksheets timely	Worksheets filed within the allotted amount of time given by LBA	% filed by deadline	93%	100%	95%	95%	→	Fiscal note requests are sent by the Legislative Budget Assistant (LBA) Office. Fiscal notes are considered timely if they are completed by the due date, with the due date adjusted for updated requests (i.e. .1, .2 requests), and within 7 calendar days for ASAP requests. Goals will be different for the first and second years of a biennium given the filing deadlines for election years and competing priorities with budget preparation. This data is measured monthly from the beginning of the bill filing season through the end of the session.
	Process taxpayer account maintenance requests timely	Within 30 days of received date	% completed in less than 30 days of received date	96%	97%	100%	100%	↑	Process taxpayer account maintenance transactions within 30 days of the received date or department initiated date (i.e. department internally identified taxpayer account maintenance needed). The goal is to address taxpayer requests timely and efficiently. This data is measured monthly.

NH Department of Revenue Administration Balanced Scorecard

June 30, 2023

Perspective	Objective	Key Measure(s)	Unit of Measure	FYE 6/2022 Actual	FYE 6/2023 Actual	FYE 6/2023 Goal	FYE 6/2024 Goal	Desired Trend	Descriptions
Internal Processes & Performance	Approve or deny good standing, withdrawal, dissolution, and cancellation requests timely	Within 30 days of request	% issued timely	98%	99%	100%	100%	↑	Processing good standing, withdrawal, dissolution, and cancellation certificate requests within 30 days and good standing certificate requests within 30 days from the date request form is complete, payment received, and assigned for review. This data is measured monthly.
	Ensure compliance with RSA 78 (NH Tobacco Tax)	Tobacco compliance checks	# of compliance checks completed	132	257	140	250	↑	The Collection Division and Audit Division Tobacco Group are tasked with performing compliance checks of licensed retail tobacco locations. The compliance check involves verifying that all tobacco products in the store have had state tobacco taxes paid on them. This data is measured monthly.
	Fair application of tax laws	Identification of new and/or non-filing taxpayers	# of new taxpayers brought into compliance	1316 ¹	943	1000	1000	↑	The Audit Division Discovery Bureau uses various methods to locate and notify taxpayers who are not in compliance with the state tax filing requirements. This number represents the number of new taxpayers identified by the Bureau that have never filed returns with this Department. This number does not include the Voluntary Disclosure Program participants. This data is measured monthly.
	Collection of outstanding balances	Collected value of delinquent balances	% of delinquent balances collected (\$)	25%	31%	30%	30%	↑	The percentage of delinquent balances paid is derived by measuring the value of payments collected throughout the year compared to the value of outstanding balances at the end of the reporting period. This data is measured monthly.
	Identify and bring into compliance M&R operators that should be filing tax returns	Returns filed within 14 business days after notification	% of delinquent M&R returns filed within 14 days	21%	20%	30%	30%	↑	M&R tax returns must be filed on a monthly basis and to ensure compliance, monthly reporting to identify unfilled tax returns is conducted by the Collections Division. Returns that are filed within 14 days after notification of an unfilled return are compared to those returns that are still outstanding. This data is measured monthly.
Effective Resource Management	Effectively manage Department expenditures	Department expenditures for revenue collections and administration activities	Expenditures as a % of total taxes collected	0.52%	0.47%	0.65%	0.65%	↓	Revenue = all taxes the Department collects (does not include statewide property tax) not net of refunds and other adjustments. Expenditures = Unemployment, Workers Comp, Admin (w/DoIT), Audit, Taxpayer Services and Collections. Does NOT include Municipal & Property Division, Flood, Land Taxes Lost, Low & Moderate Relief, and Administratively Attached Boards. This data is measured quarterly.
	Ensure proper amount of taxes reported	Total taxpayer returns reviewed for potential audit by the Audit Division	% of total reviews to total taxpayers	0.21%	0.28%	0.55%	0.55%	→	This number represents the percentage of the tax population audited or reviewed by the Audit Division. The percentage is calculated using the number of returns reviewed divided by the total population of taxpayers filing returns with the Department. Due to the size of the real estate transfer tax filing population, this group has been left out of the calculation as it would not reflect an accurate percentage of taxpayers reviewed. This data is measured monthly.
Employee Development	Increase Department bench strength	Department staff that attended training sessions outside of the Department	staff number to date	48	126	45	45	→	Number of all Department employees attending outside training opportunities. This data is measured quarterly.
	Support employee health	Unscheduled sick leave for classified employees	Unscheduled sick leave as a % of hours that could have been worked	2.4%	2.1%	2.4%	2.4%	→	For classified employees, unscheduled sick leave hours as a % of hours that could have been worked. This data is measured monthly.
	Align employees around Department mission	Employees understand how their work contributes to overall success of Department (based on Department-wide Employee Survey)	% of employees that answered yes on survey	N/A	99%	100%	N/A	→	Positive response to employee survey question regarding whether or not employees understand how their work contributes to the overall success of the Department. Survey conducted in June of every odd year.
	Succession planning	Employees receiving an internal promotion	% of open positions filled internally	41%	57%	50%	50%	→	Employees receiving an internal promotion based on internal DRA positions filled by a current DRA-employee. This data is measured monthly.

Footnotes ¹The FY 2022 final outcome of this objective far exceeded the goal originally set by the audit division and can be credited to the successful implementation of the DRA's new Revenue Information Management System (RIMS) at the end of 2021. As a result this goal has been increased in FY 2023.