

**NH Department of Revenue Administration
Balanced Scorecard**

August 20, 2018

Perspective	Objective	Key Measure(s)	Unit of Measure	FYE 6/2017 Actual	FYE 6/2018 Actual	FYE 6/2018 Goal	FYE 6/2019 Goal	Desired Trend	Descriptions
Customer Satisfaction	Courteous competent customer service	Efficient responses to telephone inquiries	Average call handle time in minutes	4.9	3.6	4.2	4.0	↓	Ability to answer taxpayers questions or concerns quickly without sacrificing the quality of customer service. Total time from initial contact to final disposition of each call is tracked and measured monthly.
	Timely processing of requested refunds	Valid requested refunds issued within 3 months from date of request	% of valid requested refunds issued within 3 months	82%	99%	98%	99%	↑	The Division of Taxpayer Services strives to process valid requested refunds of overpayments within 3 months from the date the request was received. This is measured on a monthly basis and the goal is to approve and issue all valid refunds without paying interest.
	Professionally managed audits	Days to complete an audit	% of audits taking greater than 9 months to complete	12.7%	30.5%	11.5%	11.5%	↓	Audits are tracked from the day the first letter is sent to the taxpayer through the day a final letter is sent. This number represents the total average for all types of audits. Data collected and reported for this measure has a two month lag time.
	Meals and Rentals (M&R) operator licenses processed timely	M&R operator licenses issued within 72 hours of completed application	% of licenses processed timely	96%	99%	98%	100%	↑	Licenses are considered processed when the submitted application is fully completed by the operator(s); forwarded to the Division of Taxpayer Services; and issued within 72 hours of the completed application. This is tracked and reported on a monthly basis.
Internal Processes & Performance	Establish property tax rates for all municipalities	Establish and approve tax rates timely	% approved by October 15	29%	19%	30%	33%	↑	Establishing 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. Tracked monthly in October and November. No statutory deadline, but most municipalities anticipate sending tax bills by December 1st.
			% approved by November 15	90%	90%	90%	93%		
	Equalize the property values of each municipality in the state of NH	Complete ratio studies for municipalities timely	% completed by March 15	82%	74%	85%	85%	↑	"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. Tracked monthly. The statutory deadline for calculating the total equalized valuation for each municipality is May 1st.
	Maintain timely issuance of final hearing orders	Final orders issued to taxpayers	# issued after 60 days	4 / 35	7 / 38	2	0	↓	Final Orders issued by the Hearings Officer to a taxpayer more than 60 days following the conclusion of the hearing or the close of the record, whichever is later. This is not a statutory deadline and is tracked monthly.
		Final orders issued to M&R and Tobacco Licensees	# issued after 14 days	9 / 61	7 / 73	5	0	↓	Final Orders issued by the Hearings Officer to a Licensee more than 14 days following the conclusion of the hearing or the close of the record, whichever is later. This is not a statutory deadline and is tracked 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	100%	100%	100%	100%	→	Confirmation letters of acknowledgement mailed within 5 business days following a Right to Know (91-A) request. Tracked monthly.
	Maintain rule adoption timeline	Expiring rules adopted prior to expiration	% adopted prior to expiration	50%	N/A	100%	100%	→	Department Administrative Rules expire every 10 years. Administrative Rules should be readopted in a timely manner (i.e. prior to expiration). Track monthly.
Complete Fiscal Notes worksheets timely	Worksheets filed within the allotted amount of time given by LBA	% filed by deadline	75%	96%	85%	80%	→	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. Tracked monthly from the beginning of the bill filing season through the end of the session.	

**NH Department of Revenue Administration
Balanced Scorecard**

August 20, 2018

Perspective	Objective	Key Measure(s)	Unit of Measure	FYE 6/2017 Actual	FYE 6/2018 Actual	FYE 6/2018 Goal	FYE 6/2019 Goal	Desired Trend	Descriptions
Internal Processes & Performance	Process taxpayer account maintenance requests timely	Within 60 days of received date	% completed in less than 60 days of received date	79%	95%	100%	100%	➡	Process taxpayer account maintenance transactions within 60 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. Data collected and reported for this measure has a two month lag time.
	Approve or deny withdrawal/dissolution/cancellation requests timely	Within 60 days of request	% issued timely	84%	97%	95%	98%	⬆	Processing withdrawal, dissolution, and cancellation certificate requests within 60 days and good standing certificate requests within 30 days from the date request form is complete, payment received, and request assigned for review. Data collected and reported for this measure has a two month lag time.
	Approval or deny good standing certificate requests timely	Within 30 days of request							
	Ensure compliance with RSA 78 (NH Tobacco Tax)	Tobacco compliance checks	# of compliance checks completed	43	70	52	55	⬆	The Audit Division Tobacco Group is 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 date is measured monthly.
	Fair application of tax laws	Identification of new and/or non-filing taxpayers	# of new taxpayers brought into compliance	360	731	405	410	➡	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. Data collected and reported for this measure has a two month lag time.
	Collection of outstanding notices of assessment	Collected value of delinquent notices of assessment	% of delinquent notices of assessment collected (\$)	28%	29%	30%	35%	⬆	The percentage of tax notices paid is derived by measuring the value of payments collected throughout the year compared to the value of outstanding tax notices at the end of the reporting period. This is tracked and reported on a monthly basis.
	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	44%	44%	47%	50%	⬆	M&R tax returns must be filed on a monthly basis and to ensure compliance, monthly reporting to identify unfiled tax returns is conducted by the Collections Division. Returns that are filed within 14 business days after notification of an unfiled return are compared to those returns that are still outstanding. Data collected and reported for this measure has a two month lag time.
Effective Resource Management	Effectively manage Department expenditures	Department expenditures for revenue collections and administration activities	Expenditures as a % of total taxes collected	0.69%	0.66%	0.75%	0.75%	➡	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 (CTS and DP orgs) and Collections. Does NOT include Municipal & Property Division, Flood, Land Taxes Lost, Low & Moderate Relief, and Administratively Attached Boards. Tracked quarterly.
	Ensure proper amount of taxes reported	Total taxpayer returns reviewed for potential audit by the Audit Division.	% of total reviews to total taxpayers	0.58%	0.73%	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. Data collected and reported for this measure has a two month lag time.
Employee Development	Increase Department bench strength	Department staff that attended training sessions outside of the Department	staff number to date	N/A	121	45	45	⬆	Number of all Department employees attending outside training opportunities. Tracked quarterly beginning with fiscal year ending 6/2018.
	Support employee health	Unscheduled sick leave for classified employees	Unscheduled sick leave as a % of hours that could have been worked	2.6%	2.6%	2.4%	2.3%	⬆	For classified employees, unscheduled sick leave hours as a percent of hours that could have been worked. Tracked 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	95%	N/A	N/A	95%	⬆	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 every other year.
	Succession planning	Employees ready to assume a promotion based on qualifications	% of employees qualified for promotion	84%	78%	92%	95%	⬆	Employees qualified for a promotion based on education and experience requirements for pre-determined career paths. Tracked semi-annually.