

**NH Department of Revenue Administration  
Balanced Scorecard**

Quarter Ending  
September 30, 2020

Perspective	Objective	Key Measure(s)	Unit of Measure	FYE 6/2020 Actual <sup>1</sup>	FYE 6/2020 Goal	FYE 6/2021 Goal	Desired Trend	Descriptions
Customer Satisfaction	Courteous competent customer service	Efficient responses to telephone inquiries	Average call handle time in minutes	4.2	3.3	3.3	↓	Ability to answer taxpayers questions or concerns quickly without sacrificing the quality of customer service. This is measured monthly by averaging the total talk time of all call center staff.
	Timely processing of requested refunds	Valid requested refunds issued within 3 months from date of request	% of valid requested refunds issued within 3 months	100%	100%	100%	→	Approximately 25% of callers remain on the line to participate in the DRA Post Call Survey, which consist 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. Measured Quarterly
	Professionally managed audits	Days to complete an audit	% of audits taking greater than 9 months to complete	38%	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. 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	94%	100%	N/A	→	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. Note: The goal for the issuance of M&R Licenses has been removed for FYE2021 to account for the implementation of RIMS.
Internal Processes & Performance	Establish property tax rates for all municipalities	Establish and approve tax rates timely	% approved by October 31	44%	60%	65%	↑	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. Note: The unit of measure was adjusted for fiscal year end 6/30/2020 going forward in order to provide a more accurate assessment of the objective. Prior fiscal years measurements are available upon request.
	Equalize the property values of each municipality in the state of NH	Complete ratio studies for municipalities timely	% completed by March 15	100%	80%	80%	→	The appraisal of utility properties and railroad/railcar companies is an important component to a municipality's apportionment of taxes and the distribution of railroad tax revenues to municipalities. The valuation of utilities in 2019 led to taxes of \$43,235,831 of which \$43,232,689 went into the Education Trust Fund.
	Maintain timely issuance of final hearing orders	Final orders issued to taxpayers	Average number of days to issue	134	90	90	→	Average number of days Final Orders issued by the Hearings Officer to a taxpayer within 90 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. Note: The unit of measure was adjusted for FY20 & 21 to better reflect the average number of days for the issuance of a Final Order after a Hearing.
		Final orders issued to M&R and Tobacco Licensees	Average number of days to issue	9	14	14	→	Average number of days Final Orders issued by the Hearings Officer to a Licensee within 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. Note: The unit of measure was adjusted for FY20 & 21 to better reflect the average number of days for the issuance of a Final Order after a Hearing.
	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%	→	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	100%	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	97%	85%	85%	→	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.
	Process taxpayer account maintenance requests timely	Within 60 days of received date	% completed in less than 60 days of received date	86%	100%	100%	→	Average Daily transactions on Errors Suspense per month. This is measured on a monthly basis and the goal is to reduce the overall transactions on error suspense in a timely manner.

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Internal Processes & Performance	Approve or deny good standing, withdrawal, dissolution, and cancellation requests timely	Within 30 days of request	% issued timely	88%	100%	100%	➡	Reconciling CST returns on a monthly basis.
	Ensure compliance with RSA 78 (NH Tobacco Tax)	Tobacco compliance checks	# of compliance checks completed	68	140	140	➡	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 date is measured monthly.
	Fair application of tax laws	Identification of new and/or non-filing taxpayers	# of new taxpayers brought into compliance	166	250	250	➡	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 (\$)	22%	38%	40%	⬆	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	32%	50%	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 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	0.76%	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/DoT), 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	0.44%	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	93	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%	2.4%	2.4%	➡	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	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	80%	95%	95%	➡	Employees qualified for a promotion based on education and experience requirements for pre-determined career paths. Tracked semi-annually.

**Note 1:** Although the DRA was successful in many areas of its Balanced Scorecard for fiscal year ending 6/30/2020 a few goals were significantly impacted by the novel corona virus during the last quarter. Most notably is the average call handle time under the Customer Satisfaction perspective due to the additional call volume increase for the Main Street and SELF Fund Grants administered by DRA. In addition, the need to minimize in-person constituent interactions affected the DRA's ability to complete field audit and compliance visits during this same quarter. It is expected that there may be minor effects during the first quarter of FYE 6/30/2021 as DRA strives to meet goals set while more than half of the employees remain in a remote work environment.