



Iowa Department of
REVENUE

**Iowa Department of Revenue
Agency Performance Plan
Fiscal Year 2023**

Department of Revenue Mission Statement

To serve Iowans and support state government by collecting all taxes required by law, but no more.

Link to the State of Iowa Enterprise Goals

The Department deposits over 90% of the state's appropriable receipts. Other State agencies depend on timely deposits to provide the funds they use to achieve the State of Iowa Enterprise Goals.

Department of Revenue Strategic Goals

- 1) Provide Clear and Accurate Information
- 2) Deliver Customer-Focused Tax Administration

Department of Revenue Vision Statement

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

Department of Revenue Values

Integrity First
Dedicated to teamwork
Ready to serve

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Core Function				
Revenue Collection and Compliance				
Desired Outcome	Outcome Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Efficient and professional examination, audit, and collection processes to collect all taxes owed, but no more	Percent of billed accounts resolved within 180 days	Resolve 70% of billed accounts within 180 days of entry into the system (625_73_004)	59.5%	Goal 2: Deliver Customer-Focused Tax Administration
Efficient and professional collection processes to collect all taxes owed, but no more	Costs as a percent of revenue collected by the Collections team	Collection costs are less than 10% of revenue collected (625_73_006)	NA	Goal 2: Deliver Customer-Focused Tax Administration
Efficient and professional examination processes to collect all taxes owed, but no more	Enforcement costs as a percent of revenue collected by the Tax Gap and Examination Teams	Tax Gap and Examination costs are less than 10% of revenue collected (625_73_007)	NA	Goal 2: Deliver Customer-Focused Tax Administration
Efficient and professional examination, audit, and collection processes to collect all taxes owed but no more	Increase efficiency in payment processing	Receive 55% of collection payments electronically, debit or credit	New Measure	Goal 2: Deliver Customer-Focused Tax Administration
Efficient and professional examination, audit, and collection processes to collect all taxes owed but no more	Percent of billed accounts resolved within the 60 days	Resolve 25% of accounts within 60 days of date billed.	New Measure	Goal 2: Deliver Customer-Focused Tax Administration

NA=Data not available at this time.

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Core Function				
Revenue Collection and Compliance				
Strategies/Actions Steps	Performance Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Continuously review existing programs and evaluate new data sources to create accountable and effective compliance programs	Percent of non-filer revenue established during the fiscal year that is collected	Collect 20% of non-filer revenue established during the same fiscal year (625_73304_001)	NA	Goal 2: Deliver Customer-Focused Tax Administration
Efficient and professional examination, audit, and collection processes to collect all taxes owed but no more	Non-Tax debt collected	\$10 million recovered (625_73201_006)	\$8.8	Goal 2: Deliver Customer-Focused Tax Administration
Extract valuable insights from data to provide reliable information to distribute workflow evenly and provide relevant and timely data to managers	Dollars of debt collected within 365 days	Collect \$75 million of debt within 365 days (625_73201_008)	\$123.1	Goal 2: Deliver Customer-Focused Tax Administration
Develop and automate compliance reporting system that will evaluate the performance of examiners and auditors to assist in selecting audit candidates in more efficient manner	Percent of individual income tax known due collected	95% of individual income tax known due will be collected within 3 years of the original due date for the tax year with statute of limitations (625_73301_007)	98.8%	Goal 2: Deliver Customer-Focused Tax Administration

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Core Function				
Resource Management				
Strategies/Actions Steps	Performance Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Maintain taxpayer usage of electronic filing options through education and promotion	Percent of individual income tax returns filed electronically	Maintain 88% of individual income tax returns filed electronically (625_67_001)	94.8%	Goal 2: Deliver Customer-Focused Tax Administration
Invest in our human resources by offering training to employees and create individual development plans with employees to encourage retention and advancement	Employee turnover rate	Annual turnover rate below 9.0% (625_67102_013)	9.9%	Goal 1: Provide Clear and Accurate Information
Maintain number of staff and monitor schedules to provide adequate staff to answer calls	Taxpayer service specialist availability rate	100% of individual available rates greater than 75% (625_73303_003)	82.0%	Goal 1: Provide Clear and Accurate Information
Provide taxpayer education through multiple channels, including online classes, the Department website, Iowa Tax Research Library, and social media	Aggregate count of education outreach through live presentations, GovDelivery posts, webinars, and YouTube videos	19,925 contacts providing taxpayer education	28,410	Goal 1: Provide Clear and Accurate Information
Efficient and professional examination procedures to process refunds timely and accurately	Average Number of Days to Process Individual Income Tax Refunds	Average days to process current tax year individual income tax refunds is 30 days or less (625_73101_012)	28 days	Goal 2: Deliver Customer-Focused Tax Administration
Call center specialists have the knowledge and experience with department taxes as well as phone etiquette	Maintain an average wait time of under 5 minutes	Maintain 90% of customer wait time under 5 minutes (625_73303_011)	NA	Goal 2: Deliver Customer-Focused Tax Administration

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Core Function				
Local Government Assistance				
Strategies/Actions Steps	Performance Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Statewide jurisdictions assessing property values within statutory tolerance	Percent of jurisdictions within statutory assessment level tolerance	Equalization orders result in a median ratio of 95% to 105% for 100% of jurisdictions (625_43_001)	100%	Goal 1: Provide Clear and Accurate Information
Provide timely and accurate property tax technical information to taxpayers and local government officials	Percent of timely responses to policy questions regarding property tax administration	98% of written policy letter communication with taxpayers and/or local government officials issued within one week (625_43101_013)	100%	Goal 1: Provide Clear and Accurate Information
Improve property tax assessment processes to provide services to local government customers	Percent of central assessments completed by the due date	100% of central assessments completed by October 31, 2021 (625_43101_003)	100%	Goal 2: Deliver Customer-Focused Tax Administration
Complete 12 appraisals in counties with less than 10 sales for commercial property as part of the equalization process	Percent of required appraisals completed timely	100% of required appraisals completed during fiscal year (625_43101_014)	100%	Goal 2: Deliver Customer-Focused Tax Administration
Provide accurate and timely payments to local governments	Percent of payments made timely	100% of required payments (625_43101_002)	100%	Goal 2: Deliver Customer-Focused Tax Administration

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Core Function				
Research, Analysis and Information Management				
Strategies/Actions Steps	Performance Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Capitalize on State web based tool at data.iowa.gov to make tax statistics available to the public	Ratio of visualizations created and downloads of Department data sets posted on data.iowa.gov during the year	Ratio of visualizations and downloads per data sets posted on data.iowa.gov will exceed 250 (625_64101_014)	NA	Goal 1: Provide Clear and Accurate Information
Assess fiscal estimate requests for urgency, assign to staff with related expertise, complete internal review, and submit to LSA; Update and enhance models for analyzing State tax legislation	Percent of high priority fiscal estimates submitted to Legislative Services Agency timely	75% of high priority fiscal estimates completed in five days (625_64101_008)	89.0%	Goal 1: Provide Clear and Accurate Information
Modernize technology platforms to reduce the time needed to verify a tax credit claim	Percent of tax credit claims verified timely	100% of claims verified within 2 years of filing (625_64101_010)	99.1%	Goal 2: Deliver Customer-Focused Tax Administration
Refine economic models for forecasting employment, personal income, and wages; Review and enhance the accuracy of the Iowa Leading Indicators Index for signaling economic turning points	Accuracy of the Iowa economic forecasts provided to the Revenue Estimating Conference	The mean absolute percent error for the Economic forecasts provided to the Revenue Estimating Conference within 5% (625_64101_011)	NA	Goal 1: Provide Clear and Accurate Information
Provide accurate tax credit claim forecasts in the Contingent Liabilities Report provided to the Revenue Estimating Conference	Accuracy of current fiscal year tax credit forecasts actual claims by tax credit type	The weighted mean absolute percent error for the current fiscal year tax credit March forecasts within 10% of actual claims measured the following March (625_64101_012)	NA	Goal 1: Provide Clear and Accurate Information
Provide accurate tax credit claim forecasts in the Contingent Liabilities Report provided to the Revenue Estimating Conference	Accuracy of current fiscal year aggregate tax credit claim forecast to actual claims	March aggregate tax credit claims forecast within 10% of the actual claims measured the following March (625_64101_013)	NA	Goal 1: Provide Clear and Accurate Information

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Core Function				
Property Assessment Appeal Board				
Strategies/Actions Steps	Performance Measure	FY 2023 Target	Prior Year Actual	Link to Strategic Plan Goal
Establish a uniform docket system to timely process appeals	Percent of all appeals closed timely	90% of all appeals closed prior to second-half tax payment delinquency deadline (625_43102_002)	2020 = 97.5% of all appeals closed to date. 2021 = 66.1% of all appeals closed to date.	Goal 2: Deliver Customer-Focused Tax Administration
Establish a uniform docket system to timely process appeals	Final Agency Action Orders timely rendered following contested case hearing	Appeals valued at <\$2 milion: 90% closed within 45 days Appeals valued at =>\$2 million: 90% closed within 90 days (625_43102_003)	< \$2 million closed within 45 days: 81.1% >= \$2 million closed within 90 days: 44.4%	Goal 2: Deliver Customer-Focused Tax Administration
Transition appeal process from paper to electronic through education of taxpayers	Percent of appeals received electronically	75% of appeals will be filed electronically (625_43102_004)	80.0%	Goal 2: Deliver Customer-Focused Tax Administration

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