



**Department of Revenue**

**FY26**

**OPERATIONAL**

**PLAN**

**Director Mary Mosiman**

# IOWA

## DEPARTMENT OF REVENUE

The Operational Plan helps guide the Iowa Department of Revenue's (IDR) day to day operations ensuring we remain focused on the Governor's Enterprise Goals, our strategic initiatives, and our operational goals to deliver results to the people of Iowa. This plan outlines our annual goals and the actions that will be taken to accomplish these goals.

### **Mission**

To serve Iowans through the responsible collection and generation of revenue to support the public good.

### **Vision**

Iowa will be a state that uses innovation to make it simple to comply with revenue laws and deliver fun and fair lottery experiences.

### **FY26 Strategic Initiatives**

Responsible Revenue Generation  
Department Optimization

**Integrity first**  
**Dedicated to teamwork**  
**Ready to serve**





## Iowa Department of Revenue

## ORGANIZATIONAL CHART

**Governor**  
Kim Reynolds

**Lt. Governor**  
Chris Cournoyer

**Director**  
Mary Mosiman

**Alcohol & Tax Operations Division**  
Sam Hoerr  
Deputy Director

**Internal Services Division**  
Darina Petkova  
Chief Operating Officer and Deputy Director

**Legal Services & Appeals Division**  
Alana Stamas  
General Counsel

**Local Government Services Division**  
Joy Kanne  
Administrator

**Lottery Division**  
Matt Strawn  
Lottery Chief Executive Officer

**Research & Policy Division**  
Robin Anderson  
Chief Economist

**Alcohol & Tax Compliance Division**  
Spencer Morehouse  
Administrator

**Financial Services Division**  
Steve French  
Chief Financial Officer

## Enterprise Priorities Supported

Effective July 1, 2023, Iowa's three major revenue generating agencies, Iowa Department of Revenue, Alcoholic Beverages Division, and Iowa Lottery, formed a single agency. The Iowa Department of Revenue generates revenue for other agencies in the enterprise to support all of the Governor's enterprise priorities.

The Department's primary focus is on **Government Efficiency**. We are also supporting the Governor's enterprise priority of **Workforce**, specifically making it easier to do business in Iowa.

## Strategic Plan Initiatives and Operational Goals

Our strategic plan initiatives are department optimization and responsible revenue generation through alcohol and lottery sales, and the collection of taxes and certain non-tax debt. We meet these goals through the operational programs listed within this plan.

## Boards and Commissions

Iowa has more than **180** boards and commissions that represent a broad scope of programs and people, from arts and culture to business, health care, education, and more. Boards and commissions serve as a bridge between government and the public.

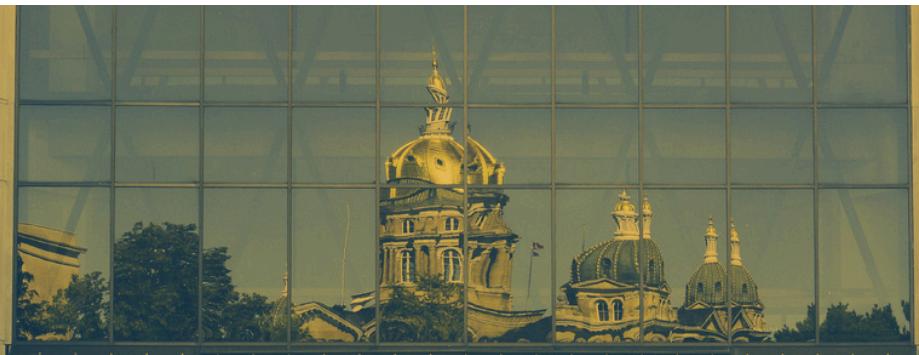
The Iowa Department of Revenue utilizes boards and commissions to advise the agency on opportunities and issues important to Iowans. Currently, two commissions and one board provide support to the agency.

### **IOWA ALCOHOLIC BEVERAGES COMMISSION**

The **Iowa Alcoholic Beverages Commission (ABC)** acts as a policy-making body under Iowa Code Chapter 123 and serves in an advisory capacity to the director of the Department of Revenue on alcohol regulatory and operational matters. The ABC may provide advice and make recommendations regarding the actions of the director including, but not limited to, rulemaking actions, the purchases of liquor, and the establishment of wholesale liquor prices.

The ABC is composed of five members. Two members are allowed to hold, or have an interest in, a license to manufacture, distribute, or sell alcohol, while the remaining three members represent the public.

The ABC must meet by July 1 each year to choose a new chairperson. Meetings are held at the call of the chairperson, the Revenue Director, or when three members of the ABC request a meeting. Historically, the ABC has met at least quarterly. During meetings, the ABC receives status update reports from the leaders of alcohol operational areas and has an opportunity to ask questions or provide advice/recommendations.





## IOWA LOTTERY COMMISSION

The **Iowa Lottery Commission** is a group of five individuals appointed by the governor to utilize their business and professional expertise to provide oversight and policy guidance to the Director and Lottery division.

Duties of the Commission include:

- Adopting “policies and procedures and promulgating administrative rules” pursuant to chapter 17A relating to the management and operation of the lottery
- Adopting game-specific rules (i.e. the rules that govern any particular game the Lottery operates or participates in); and
- Approving, disapproving, amending, or modifying the terms of major lottery procurements recommended by the Lottery division administrator

The Commission typically meets quarterly to receive reports from Lottery leadership and to review and decide upon any actions needing its approval.

Once those high-level decisions are made, Lottery staff proceed with implementation and operational work. Lottery leadership presents updates to the Commission about implementation of Lottery policies and operational matters (either generally or specifically) during their quarterly meetings.

More information can be found in Iowa Code § 99G.9.



## **PROPERTY ASSESSMENT APPEAL BOARD**

The **Property Assessment Appeal Board (PAAB)** is a three-member body whose purpose is to establish a consistent, fair, and equitable property assessment appeal process. Functionally, the PAAB accomplishes this by hearing appeals of property assessments and equalization orders following decisions from local boards of review.

The PAAB is established within the Department of Revenue for administrative and budgetary purposes, with a principal office within the Hoover Building.

Overall, the PAAB operates independently and its work does not directly impact the Department of Revenue's implementation or operational work.

## Core Function:

## RESPONSIBLE REVENUE GENERATION

Program Name	Program Description	Measure	Target	Action Items
Administer Lottery Games	Responsible administration of Lottery games through adherence to business planning, budget processes and State law	Percent of Operating & Advertising to Total Sales to ensure efficient operational and advertising to support sales and to ensure that accounting of revenues and expenses are also tracked timely to monitor	8.5	Develop and adhere to spending plans for marketing and promotions. Execute and measure against plan through consistent communications cadence. Includes weekly manager and executive management-level meetings, quarterly return-on-spend performance review with external Lottery media services agencies, and adherence to IDR/DAS procurement protocols. Monthly financials and performance measures provided to Lottery Administrator and Commission members.
		Percent of prizes paid to prizes claimed above \$600 at Lottery locations within 24 hours once winning tickets are verified and player documentation is provided	100	Following existing finance and security processes for validating prize claims presented at a Lottery office.
		The total dollars spent in external advertising / public service announcements	235,000	Close collaboration with Lottery's external media services agencies to ensure proactive outreach to advertising industry suppliers.
Collection of Non-tax Debt	Expansion of debt collection agreements to offer capabilities to other agencies	Number of new non-tax debt partners	1	Proactively continue to communicate collection capabilities to State agencies. Follow up with previous contacts.

## Core Function:

## RESPONSIBLE REVENUE GENERATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Alcoholic Beverages Sales & Distribution	Distribution of Spirits in partnership with Ruan Transport Company	Increase revenue per gallon by 5% as compared to prior year	5	Analyze Cost of Goods Sold (COGS). Research variables in minimum order quantities, route analysis, orders per delivery.
		Decrease cost per delivery by 5% as compared to prior year		
		Decrease cost per gallon by 5% as compared to prior year		
		Increase revenue per delivery by 5% as compared to prior year		
Department Operations - Collection of Tax Debt	Collection efforts & advance collection activities	Collect \$200M from debt collection activities	200	Review tax gap report monthly, adjust programs / workloads and prioritize staff responsibilities and efforts as needed to ensure adequate billing and collections activities.
Product Management	Inventory control and oversight of spirits listed, de-listed and available for sale to Class E retailers	Percentage of return on alcohol sales during the FY	25%	Analyze specifics of listing/delisting processes. Manage inventory levels according to supplier sales within the State of Iowa. Communicate with suppliers on their sales and operations planning data as it applies to State of Iowa. Manage supplier portfolio better to reduce "overmax" exceptions.

## Core Function:

## RESPONSIBLE REVENUE GENERATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations – Lottery Products Sales	Sales Team for businesses hosting Lottery terminals/tickets	Total InstaPlay sold in dollars Total Lotto sold in dollars Total Pull-tab sold in dollars Total Scratch Tickets sold in dollars Total Lottery sales from all product categories sold in dollars	Annual Budget: \$23,991,500 Annual Budget: \$117,893,500 Annual Budget: \$10,800,000 Annual Budget: \$265,000,000 Annual Budget: \$417,685,000	Long-range business planning and forecasting by Lottery management team, complemented by weekly cross-bureau sales, marketing, promotions, finance, systems teams to measure, execute and/or amend business plan as market conditions dictate.
Tax Gap Program	Enforcement/collection of tax revenue: connected to all major tax types Enforcement of tax examinations connected to individual income tax	Collect \$100M in TAX GAP funds per FY Process \$60M in Individual Income Tax Refund Reductions via compliance checks and Fraud Programs	\$100,000,000 \$60,000,000	Review tax gap report monthly, adjust programs / workloads and prioritize staff responsibilities and efforts as needed to ensure adequate billing and collections activities.

**Core Function:****RESPONSIBLE REVENUE GENERATION**

<b>Program Name</b>	<b>Program Description</b>	<b>Measure</b>	<b>Target</b>	<b>Action Items</b>
Business Income Taxes	Corporate income, passthrough entity, composite, franchise, and moneys and credits taxes – tax return preparation, determine tax liability, collection of taxes, tax refunds	Collect \$18.5M in TAX GAP funds from Business Income Taxes per FY	18.5	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Fiduciary/ Inheritance Tax	Tax return preparation, determine liability collection of taxes, tax refunds	Collect \$4.5M in TAX GAP funds from Fiduciary/Inheritance Taxes per FY	4.5	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Fraud/ Identity Theft	Prevention of fraudulent refunds or fraudulently filed returns (identity theft)	Process \$7.5 M in Individual Income Tax Refund Reductions via Fraud Programs	7.5	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Sales and Use Tax	Tax return preparation, determine liability collection of taxes, tax refunds	Collect \$19M in TAX GAP funds from Sales and Use Taxes per FY	19	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Withholding Tax	Tax return preparation, determine liability collection of taxes, tax refunds	Collect \$0.8M in TAX GAP funds from Withholding Taxes per FY	0.8	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.



## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Alcoholic Beverages Licensing	Issue new alcohol licenses	Percentage of 12 & 8 month applications processed within one business day	90	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
	Renew alcohol licenses	Process 100% of 12 month renewal applications within 90 days of receipt date	100	
	Verify On-premise licensees carry dram insurance for issuing and renewing licenses. (Must carry a minimum bodily injury or death coverage of \$50,000 per individual (\$100,000 cumulative) and loss of support coverage of at least \$25,000 per individual (\$50,000 cumulative))	Ensure that 100% of renewal notice letters are sent to 'dramshop' applicants within one week of expiration date	100	
Cigarette/ Tobacco Tax	Distributor/Wholesaler: Tax return preparation, determine liability, collection of taxes, tax refunds	Process 100% of cigarette/tobacco returns within 30 days if suspended	100	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Commercial Property Appraisers	IDR employs professional appraisers who perform commercial property appraisals used in equalization and who assist local assessors	Number of commercial appraisals produced per cycle which ensures the equitable valuation of commercial properties statewide	900	Continue to effectively communicate the process with County Assessors and explore opportunities to use these appraisals as a training moment for commercial property listing and data collection.
Department Operations - Agency Policy	Provide leadership on tax guidance, internal & external training, public outreach, guide Legal team re: legislation & administrative rules	Complete 75% of policy projects within the established deadlines	75	Ensure internal stakeholders are requesting Policy Projects in SMART. Check KPI on a monthly basis to ensure annual goal is met. Discuss roadblocks as needed with the staff to complete projects in a timely manner.

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Customer Service Call Center	Provide support to individuals, businesses, and customers for inquiries relating to state taxes, alcohol licensing, and state lottery	Maintain 90% of average call wait time under 5 minutes	90	Implement call system upgrades (i.e. automated callbacks, GenTax integration, new phone tree design) to reduce call handle and average wait times. Implement quarterly training sessions for call center staff to enhance employee development.
		Maintain agent availability for calls at 75% on average	75	Continuously monitor agent statuses via live and weekly reports to ensure adequate staffing of call center.
		Maintain a rate of abandoned calls of 10% or less	10	Review weekly phone statistics with management team, address areas of weakness through training, appropriate escalation, or use of the call back sheet to improve call handling.
Department Operations - Financial Services	Performs financial services for Agency: Procurement, Internal Audit, Lottery Draws, Accounting (Tax, Lottery, Alcohol), Budget for agency	Average days to pay vendors is 60 days or less	60	Get tracking methodology in place to accurately track. Review process, and results to potentially move manpower during KPI status updates.
		Cash deposits are made/processed within 5 business days	5	
		Ensure that 100% of contracts are renewed without any contract lapse	100	
		Resolve 100% of all inquiries coming into the IDR EFT mailbox within 10 business days	100	

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Internal Services	<p>Supports all IDR Programs and all IDR essential functions, as listed in the Department COOP COG Plan through activities focused on:</p> <ul style="list-style-type: none"> <li>- safeguarding confidential data, including taxpayer information, and compliance with regulatory bodies [Internal Revenue Service (IRS) and Multi-State Lottery Association (MUSL)],</li> <li>- data analytics - managing, making decisions, and defining controls for the creation, consumption, and disposition of data. Promoting informed outcomes through increased data sharing and data-driven analysis.</li> <li>- customer experience, including education &amp; outreach,</li> <li>- human resources management,</li> <li>- technology tool enhancement, maintenance, and support</li> <li>- IT vendor management,</li> <li>- alignment of technology solutions with business needs,</li> <li>- strategy and benefits realization</li> </ul>	Maintain a Service satisfaction percentage above 75% for data analytics projects, as measured by survey results post-project completion	75	Apply appropriate corrective actions based on data analytics project closure survey results. Perform quality review of all customer-facing deliverables.

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Internal Services	<p>Supports all IDR Programs and all IDR essential functions, as listed in the Department COOP COG Plan through activities focused on:</p> <ul style="list-style-type: none"> <li>- safeguarding confidential data, including taxpayer information, and compliance with regulatory bodies [Internal Revenue Service (IRS) and Multi-State Lottery Association (MUSL)],</li> <li>- data analytics - managing, making decisions, and defining controls for the creation, consumption, and disposition of data. Promoting informed outcomes through increased data sharing and data-driven analysis.</li> <li>- customer experience, including education &amp; outreach,</li> <li>- human resources management,</li> <li>- technology tool enhancement, maintenance, and support</li> <li>- IT vendor management,</li> <li>- alignment of technology solutions with business needs,</li> <li>- strategy and benefits realization</li> </ul>	Resolve at least 90% of all prioritized "System Service Requests" during the fiscal year	90	Utilize established governance model to prioritize system changes and enhancements in alignment with strategic priorities, legislatively mandated and end-of-life due dates, and resource availability.
		Ensure that 80% of projects and initiatives have established benefit registers with regular monitoring and benefit realization reporting	80	Continue to mature the benefits realization framework and enhance the corresponding toolbox.
		Initiate, plan, and execute the annual review/update of the agency Continuity of Operations and Continuity of Government (COOP COG) Plan in order to achieve certification by March 1 each year	100	Monitor changes to essential functions, technology, and business processes and update the plan as needed. Perform thorough review of the Plan at the beginning of each calendar year prior to certification. Add a project in the SDU FY26 Work Plan listing assigned staff and milestone dates. Monitor percent completion in bi-weekly meetings.
		Administer the annual submission of the Safeguards Security Review Report to IRS by April 30 each year and address all "not implemented" sections as required	100	Identify all non-compliant controls from previous report. Determine approach to reaching compliance. Add a project in the SDU FY26 Work Plan listing assigned staff and milestone dates. Monitor percent completion in bi-weekly meetings.
		Perform all required annual vendor site inspections (as required by MUSL and IRS)	100	Identify in-scope vendors; update paperwork in accordance with new MUSL/IRS requirements. Plan and budget for out-of-state travel. Add a tasks in the SDU FY26 Work Plan, listing assigned staff and due dates. Monitor percent completion in bi-weekly meetings.

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Internal Services	<p>Supports all IDR Programs and all IDR essential functions, as listed in the Department COOP COG Plan through activities focused on:</p> <ul style="list-style-type: none"> <li>- safeguarding confidential data, including taxpayer information, and compliance with regulatory bodies [Internal Revenue Service (IRS) and Multi-State Lottery Association (MUSL)],</li> <li>- data analytics - managing, making decisions, and defining controls for the creation, consumption, and disposition of data. Promoting informed outcomes through increased data sharing and data-driven analysis.</li> <li>- customer experience, including education &amp; outreach,</li> <li>- human resources management,</li> <li>- technology tool enhancement, maintenance, and support</li> <li>- IT vendor management,</li> <li>- alignment of technology solutions with business needs,</li> <li>- strategy and benefits realization</li> </ul>	Initiate, plan, and execute the annual MUSL Rule 2 Compliance Review including applicable deliverables	100	Complete self-assessment, using latest version of MUSL Rule 2. Compile required deliverables (e.g., tabletop exercise and fail-over reports). Add a project in the SDU FY26 Work Plan listing assigned staff and milestone dates. Monitor percent completion in bi-weekly meetings.
	Initiate, plan, and execute Penetration Test Project within 12 months of signing SOW with an independent 3rd party and undertake all necessary remediations	100	Coordinate scope, procurement, project sponsorship and execution with State CISO and his team. Add a project in the SDU FY26 Work Plan listing assigned staff and milestone dates. Monitor percent completion in bi-weekly meetings.	
	Initiate, plan, and execute at least one tabletop exercise of the Incident Response Procedure (project)	100	Determine scope, participants, and stakeholders. Coordinate with State CISO and his team. Add a project in the SDU FY26 Work Plan listing assigned staff and milestone dates. Monitor percent completion in bi-weekly meetings.	

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Legal - Tax Appeals Management	Manage intake and review of tax-related appeals. Determine appropriate department position in coordination with Policy Directors and legal. Make recommendations on settlements and contested cases. Assist the Attorney General's Office in preparation for contested case hearings	Average time for appeals to be closed or moved to litigation should be within 19 months	19	Ensure continued work with Compliance Division for opportunities to triage new appeals, setting deadlines for taxpayer responses; provide timely and concise responses to taxpayers; consistently and timely follow up with taxpayers when no response is received; strategically manage resources on cases assignments, utilizing data from IMPACT to make decisions about cross-training, and redirection of resources on each subject matter when possible; identify opportunities for settlements and where an assistant attorney general assignment would benefit resolution; collaborate with other divisions to ensure upstream communication is effective so that appeals may be prevented and sharing appeals outcomes/lessons learned; explore AI capabilities as an aid to appeal resolution. Performance gaps that need to be addressed are Compliance Division triage response times; delays caused by Assistant Attorney General availability and case management approach; upskilling newer staff.
Department Operations - Lottery Tickets Management	Quality assurance testing for new scratch ticket and pull-tab games	Percent of Scratch Tickets & Pull-tabs that passed testing criteria loaded into Central Gaming System production	100	Adherence to dedicated game development processes and schedules related to scratch ticket and pull-tab game development.
	Prompt installation of retail sales support equipment for licensed lottery retailers	Percent completion [within 90 days] of State Change Action Request (SCAR) for new installation or installation for new or existing terminals or self-serve kiosks		Utilize consistent communications cadence with Lottery central gaming systems vendor and follow existing processes.

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Mailroom and Data Capture	Handling of paper returns, payments, and correspondence. Capture the data from paper returns and payments, and scan into tax operating system	Electronically record 100% of paper returns and incoming correspondence within 30 days of receipt	100	Upgrade imaging equipment to high speed scanners and implement AI OCR data capture software to improve operational efficiency.
		Process 100% of paper payments within 12 days of receipt		
Department Operations - Registration	Evaluate business tax permit and third party authorization applications for approval	Process 100% of Business Tax Permit applications within 5 days of receipt	100	Implement mail/fax to work items workflow to streamline processing of paper applications. Manage workloads and productivity tracking reports via IMPACT and move away from Google Forms/Sheets.
		Process 100% of Third Party Authorization Applications within 5 days of receipt		Implement mail/fax to work items workflow to streamline processing of paper applications. Allow for the submission of third party applications via GCI without being connected to accounts.

## Core Function:

## DEPARTMENT OPTIMIZATION

Program Name	Program Description	Measure	Target	Action Items
Fuel Taxes	Tax return preparation, determine liability collection of taxes, tax refunds	Process 100% of fuel tax refunds within 60 days of receipt provided that tax has been collected	100	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Hotel/Motel Tax	Tax return preparation, collection, distribution to local governments	Assign 100% of hotel/motel tax returns to staff within 30 days of receipt	100	Review processes and procedures in IMPACT to ensure the distribution threshold is met.
Individual	Individual – tax return preparation, determine tax liability, collection of taxes, tax refunds	Average days to process current tax year individual income tax refunds is within 30 days of the receipt of the tax return	30	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Sales and Use Tax	Tax return preparation, determine liability collection of taxes, tax refunds	Average number of days to process IA843 Refund Returns (Claims) is within 180 days of receipt	180	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Setoffs	Expansion of non-tax debt collection agreements to offer capabilities to new setoff participants	Onboard at least two new state setoff program participants	2	Proactively continue to communicate setoff capabilities to State agencies. Follow up with previous contacts.
Statewide Property Tax	IDR collects an annual statewide property tax on certain utility property. Tax return preparation, determine liability	Process 100% of property tax returns within 1 business day of receipt	100	Work with companies to ensure success in filing through GovConnectIowa.



## Core Function:

## COMPLIANCE

Program Name	Program Description	Measure	Target	Action Items
Administer Lottery Games	Creation, testing, drawing/reconciling, systems oversight and relations	Submission of World Lottery Association RGF Level 2 Certification (Certification designed to benchmark and improve responsible gaming practices)	1	Evaluation of identified "gaps" in Lottery Division's responsible gaming plan. Develop and execute against cross-bureau plan for addressing those needs.
Agricultural Land Tax Credit	Develop and maintain all IDR forms in compliance with Iowa Code and ensure accurate and timely distribution of funds to local governments	Ensure that 100% of distributions are made to local governments by statutory date of July 15	100	Utilize available reporting to ensure that the distributions have been properly allocated. Ensure that counties are submitting claims by the appropriate dates and working with CX to assist in communicating with the customer.
Alcoholic Beverages Compliance	Manages the process for all alcoholic beverages retailers, wholesalers, manufacturers, importers and brokers to apply for and obtain a license or permit before doing business in the state. ABC also manages the process for renewals and special event licensing.	Complete 100% of annual audits / investigations / inspections in all 99 counties	100	Manage workloads and prioritize staff responsibilities to improve timeliness. Review outliers weekly.
Assessment Limitation Certifications	IDR collects data from all Iowa assessing jurisdictions then calculates and certifies assessment limitations for all property classes	Ensure that 100% of assessment limitations and taxable market valuations are issued to local governments by statutory date of November 1	100	Continue to ensure that all data reported and used to calculate the assessment limitation is verifiable and reliable which ensures an accurate calculation. Continue to communicate with Local Governments on the proper methods of supplying reliable data on abstract reporting.

## Core Function:

## COMPLIANCE

Program Name	Program Description	Measure	Target	Action Items
Assessor Education	IDR certifies eligible assessors, maintains a continuing education program, and tracks continuing education requirements	Ensure that 100% of Iowa Assessor certifications and continuing education requirements are verified by due dates	100	Continue to utilize and develop Phase II of the infoflow system to allow Assessors easier access to their education records and an easier way to submit requests for continuing education. This system will also ensure that assessors continue to stay current on the registration list by managing start dates.
Business Property Two-Tier Assessment Limitation	Develop and maintain all IDR forms in compliance with Iowa Code and ensure accurate and timely distribution of funds to local governments	Ensure that 100% of fund distributions are made to local governments by statutory dates of March 31 and September 30	100	Utilize available reporting to ensure that the distributions have been properly allocated. Ensure that counties are submitting claims by the appropriate dates and working with CX to assist in communicating with the customer.
Commercial and Industrial Property Tax Replacement	Develop and maintain all IDR forms in compliance with Iowa Code and ensure accurate and timely distribution of funds to local governments	Ensure that 100% of fund distributions are made to local governments by statutory dates of March 31 and September 30	100	Utilize available reporting to ensure that the distributions have been properly allocated. Ensure that counties are submitting claims by the appropriate dates and working with CX to assist in communicating with the customer.
County Endowment	Distributions from gaming revenues made to qualified community foundations in non-gaming counties	Ensure that 100% of community foundation fund distributions are made to local governments annually in August	100	Utilize reporting methods to verify distribution figures for foundations.

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Lottery Investigations	Utilization of Lottery security investigators to ensure adherence to terms and conditions of lottery retailer license and State law	Percent of retailers that underwent compliance checks from Lottery Investigations within 45 days of receiving complaint	100	Lottery Investigations Bureau Chief to use developed processes for measuring and tracking in-bound case flow, scheduling/assigning investigators for compliance checks, and following up with retail licensees post-inspection to provide findings/input.
	Utilization of Lottery security investigators to ensure adherence to Game Rules, Multi-Jurisdiction Lotto Game Security Procedures and State law	Percent of game and security concerns investigated by Lottery Investigations	100	Lottery Investigations Bureau Chief to use developed processes for measuring and tracking in-bound case flow, scheduling/assigning investigators for game rules and related reviews, and following up with other Lottery Division bureau leadersihp to provide findings/input.
	Utilization of Lottery security investigators to ensure timely responses to law enforcement officers and local prosecutors	Percent of requests from law enforcement agencies and county attorney offices responded to by Lottery Investigations within 24 hours. Reports submitted within 15 days of investigation completion	100	Lottery Investigations Bureau Chief to use developed processes for measuring and tracking in-bound case flow, scheduling/assigning investigators for purposes of local law enforcement/country attorney inquiries, and following up with IDR legal team as appropriate.
	Utilization of Lottery security investigators to ensure timely responses to cross-functional Lottery Division inquiries	Percent of requests from Lottery Bureaus responded to by Lottery Investigations within 24 hours. Reports submitted within 15 days of investigation completion	100	Lottery Investigations Bureau Chief to use developed processes for measuring and tracking in-bound case flow, scheduling/assigning investigators for internal Lottery Division inquiries, and following up with other Lottery Division bureau leadersihp to provide findings/input.
	Utilization of Lottery security investigators to ensure adherence to terms and conditions of lottery retailer license and State law	Percent of established Lottery retailers that underwent unannounced compliance checks from Lottery Investigations during the fiscal year	20	Utilization of data analysis to determine retailer compliance schedule. Quarterly progress reports provided to Lottery management and Commission.
		Percent of new Lottery retailers that underwent unannounced compliance checks from Lottery Investigations during the fiscal year	100	Develop and adhere to process that ensures new Lottery retailers are incorporated into the Lottery investigations bureau compliance plan.

## Core Function:

## COMPLIANCE

Program Name	Program Description	Measure	Target	Action Items
Department Operations - Tobacco Compliance & Enforcement	Partner with local law enforcement to implement the FDA / Iowa DHHS tobacco enforcement programs related to underage sales and retailer compliance	Perform 100% compliance check on all retailers for tobacco sales to underage customers	100	Continue education programs for retailers in conjunction with law enforcement. Follow up as necessary with failed compliance checks.
Family Farm Tax Credit	Develop and maintain all IDR forms in compliance with Iowa Code and ensure accurate and timely distribution of funds to local governments	Ensure that 100% of fund distributions are made to local governments by statutory date of June 1	100	Utilize available reporting to ensure that the distributions have been properly allocated. Ensure that counties are submitting claims by the appropriate dates and working with CX to assist in communicating with the customer.
Flood Mitigation	IDR publicizes forms and rules and provides fund distributions to local governments for infrastructure projects that reduce flood risk	Ensure that 100% of flood fund distributions are made to local governments on a quarterly basis	100	Utilize available reporting to ensure that the distributions have been properly allocated.
Department Operations - Legal - Alcohol Enforcement Actions	Review alcohol compliance investigations. Determine appropriate education and/or sanctions, including penalties, fines, suspensions, or revocations in accordance with the law. Determine whether to conduct contested case proceedings or negotiate settlements. Assist the Attorney General's Office in preparation for contested case hearings.	Resolve 100% of issued underage sales citations and subsequent adjudication in criminal courts within six months of receipt	100	Ensure staff analyze each law enforcement referral and adjudication via alcohol investigators to determine appropriate actions by the Department. Performance gaps are primarily staff availability, including resources split between modernization and day-to-day operations, and availability of AG resources.
		Resolve 100% of completed and submitted cases within six months of assignment		

Program Name	Program Description	Measure	Target	Action Items
Homestead Tax Credits, Exemptions, and Reimbursement	IDR promulgates forms and provides fund distributions for the homestead programs under chapter 425	Ensure that 100% of fund distributions are made to local governments by statutory dates of March 15 and November 15	100	Utilize available reporting to ensure that the distributions have been properly allocated. Ensure that counties are submitting claims by the appropriate dates and working with CX to assist in communicating with the customer.
Legal Services	Provide in-house legal support for all program areas and for the Director. Legal services include activities such as legal research, advice, and drafting legal documents or law-related materials including but not limited to memos, correspondence, contracts, Orders of the Director, legislation, and administrative rules	Ensure that 75% of legal requests in SMaRT are completed by project due dates	75	Ensure staff utilize SMaRT to submit project needs to Legal Services and that Legal Services staff consistently utilize SMaRT to track project assignments. Utilize information in SMaRT to monitor workload balance and deadlines and adjust assignments as needed based on priority level and staff resources. Utilize information in SMaRT to continue to enhance staff resourcing through cross-training to improve subject matter coverage across legal staff. Performance gaps that need to be addressed are continuing to improve consistency of utilizing SMaRT, continuing to refine SMaRT features with Strategy Realization Office, and staffing of certain legal topic areas where we are under-resourced.
Local Option Sales Tax	IDR administers tax return preparation, collection, and distribution of voter-approved sales tax revenue to local governments to fund local priorities, reducing the pressure on property taxes	Ensure that 100% of dollars collected from voter-approved sales tax are distributed to local governments	100	Ensure that distributed amounts match collected amounts for jurisdictions by utilizing reporting tools through IMPACT.
Military Service Tax Exemption	IDR publicizes forms and rules to ensure eligible veterans and certain military service members have access to the program	Complete Annual review of forms, rules, and guidance as it pertains to Military Service Tax Exemptions	100	Work in conjunction with the forms committee to ensure the form is updated as needed.

Program Name	Program Description	Measure	Target	Action Items
Moneys and Credits	IDR publicizes forms and rules, collects revenue from certain financial institutions, and distributes these funds to local governments	Ensure that 100% of funds are paid out to local governments annually in August	100	Ensure a method is in place to verify the allocation percentages that are paid to the state, counties and cities.
Property Assessment Equalization	IDR collects data from all Iowa assessing jurisdictions as well as state and federal sources, performs in house appraisals, then calculates and certifies equalization orders for residential, agricultural, and commercial property classes	Conduct all required appraisals and assessments as determined by the Equalization Process according to statutory deadlines	100	FY 2026 is not an equalization year and will give the team an opportunity to work with CX on our calendar of communications/notifications to our customers to ensure they are kept informed at every stage in the process.
Property Tax Central Assessment	IDR calculates and certifies assessed values for certain centrally-assessed properties (examples: railroads, pipelines, some water companies). These valuations are taxed at the local level	Publish 100% of Certificates of Assessment by statutory due date of October 31	100	Track the status of the valuation process using stages as benchmarks (i.e. started, researched, requested additional info) by utilizing the process management tool in IMPACT.
Real Estate Transfer Tax	IDR promulgates forms for the collection of transfer tax and assists the state appeal board with refund requests	Complete annual review of forms, rules, and guidance as it pertains to Real Estate Transfer Tax	100	Work in conjunction with the forms committee to ensure the form is updated as needed.
Reinvestment Districts	IDR promulgates rules and provides fund distributions that support large-scale economic development projects which attract visitors, create jobs, and expand the local tax base in Iowa communities	Ensure that 100% of economic development funds are distributed on a quarterly basis	100	Verify non worked returns are reviewed to include in quarterly distribution, ensure annual true up payments account for late filed and amended returns, if true up payment matches difference of quarterly distribution and annual quarterly report - develop a report based on collections vs reported to assist in the verification process.

Program Name	Program Description	Measure	Target	Action Items
Vehicle Fee for New Registration	IDR supports local government officials by publicizing forms and rules and by processing refund claims	Average number of days to process IA843 Refund Returns for "Vehicle Use" is within 180 days of receipt	180	Ensure staff are familiar with 321.105A and 701-250 to ensure responses to customers are aligned with statute and rules. Continue to explore effective ways to help our customers understand the fee structures for new registration.
Secure an Advanced Vision for Education	IDR provides fund distributions and annual estimates, helping Iowa schools invest in updated infrastructure while easing the burden on local taxpayers	Ensure that 100% of education/school funds are paid out to local governments every month	100	Ensure that distribution amounts match the collected amounts by utilizing available reporting tools.
Tobacco Permitting & Compliance	Permits for participation in the cigarette and tobacco trade and requirements of permit holders	Ensure that 100% of tobacco permits are reviewed by July 1	100	Manage workloads and prioritize staff responsibilities and efforts as needed to improve timeliness - review outliers weekly
Tobacco Permitting & Compliance	Permits for participation in the cigarette and tobacco trade and requirements of permit holders	The percentage of compliance checks that occur based on complaints for operating without retail tobacco permits	100	Work towards increasing public knowledge and law enforcement knowledge of the GCI complaint portal for tobacco violationsHave dedicated resource(s) for responding to tobacco complaints in a timely manner and prioritizing inspections and investigations as neededDevelop new, enhanced, partnerships with law enforcement agencies for retail tobacco compliance inspections and the mutual sharing of information.



## Core Function:

## REPORTING & ANALYSIS

Program Name	Program Description	Measure	Target	Action Items
Utility Replacement Tax	IDR calculates and certifies assessed values for certain gas, electric, and water utility properties. Tax return preparation, determine liability, allocate taxes to local governments	Conduct all required processes as determined by the Utility Replacement Tax (URT) process according to statutory deadlines to ensure that URT allocation is published by October 31	100	List of active permit holders, if not renewed, are cancelled
Research and Policy	Provide fiscal and policy analysis of proposed legislation, forecast tax revenues and refunds and perform data analysis, analyze tax policy and provide statistical reports to internal and external audiences, the Governor, legislators, other State government departments, local governments, and the general public	Ensure that the mean absolute error for the economic forecasts provided to the Revenue Estimating Conference is within 5%	5	Assess forecast error annually and adjust forecasting methods as needed.
		Ensure that 75% of high priority fiscal estimates are completed in five days	75	Manage workloads and prioritize staff responsibilities and efforts as needed to improve timeliness
Tax credit	Tax Credit Administration, Tax Credit Tracking and Program Analysis	Ensure that the March aggregate tax credit claims forecast is within 20% of the actual claims	20	Refine forecasting methods as more back history is available in IMPACT and more is learned about tax credit processing in IMPACT