



MONTANA  
DEPARTMENT OF  
REVENUE

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ANNUAL PLAN

FY2024

*To be the nation's most citizen-oriented, efficiently  
administered state tax agency.*

The Department of Revenue administers about 40 Montana taxes and fees to achieve equity and integrity in taxation. Additionally, the department values all property as accurately as possible and supervises Montana's property tax system; administers alcohol and cannabis laws to protect public health and safety; receives abandoned property and seeks to return it to its rightful Montana owners; administers unlocatable mineral trusts; informs and advises the Governor, the Legislature, and the public on tax trends and issues; and cooperates with local, state, tribal, and federal governments to advance the public interest under the law.

## **DIRECTOR'S OFFICE**

The Director's Office (DO) supports the agency's director and the other department divisions and is comprised of the Executive, Financial Services, Citizen Outreach, Taxpayer Advocate, Human Resources, Legal Services, Dispute Resolution, Procurement, Contracts, and Facilities, and Tax Policy & Research offices.

## **ALCOHOLIC BEVERAGE CONTROL DIVISION**

The Alcoholic Beverage Control Division provides effective and efficient administration of the Montana alcoholic beverage laws with an emphasis on customer service and public safety.

## **BUSINESS & INCOME TAXES DIVISION**

The Business and Income Taxes Division is responsible for the administration of and collection of roughly 40 Montana taxes and fees. The division also determines valuation of all centrally assessed property in the state.

## **INFORMATION MANAGEMENT & COLLECTIONS DIVISION**

The Information Management and Collections Division provides consistent service to Montana citizens, businesses, and nonresident taxpayers through electronic data and records management, account registration, collection of delinquent accounts, and data and remittance processing operations.

## **PROPERTY ASSESSMENT DIVISION**

The Property Assessment Division administers Montana's property tax laws, which includes the valuation and classification of all taxable property. The division ensures all classes of property are valued uniformly and equally throughout the state. These classifications include but are not limited to agricultural and forest land, residential and commercial property, industrial facilities, exempt properties, and business equipment personal property.

## **TECHNOLOGY SERVICES DIVISION**

The Technology Services Division serves as the technological foundation for the department's business units, leveraging IT systems and services to increase internal business operations efficiencies and optimize citizen services.

## **CANNABIS CONTROL DIVISION**

The Cannabis Control Division ensures the health and safety of all Montanans through fair administration, education, and enforcement of the Montana Marijuana Regulation and Taxation Act.

The department's main objective in the coming year is to improving citizen service to administer the department's statutory requirements more effectively.

## Improve Citizen Interactions

Personal communication with five stakeholder entities and division subgroups.

Personal meetings with five local taxing entities.

Create stakeholder groups to improve central assessment and unclaimed property.

Create and implement tax rebate packages and communications.

Develop citizen outreach surveys to inform and evaluate agency service and efficiency.

Implement legislator education series.

<b>Key Measures</b>	• Complete five stakeholder meetings by December 31
	• Complete 3 meeting with local taxing entities by December 31
	• Create stakeholder groups by November 15
	• Host 60 Town Halls meetings on property reassessment
	• Create survey by June 30
	• Hold first education series meeting by December 31



Strategic Outcome

#1

## Change Agency Culture

Implement Professional Development Working Group recommendations.

Continue regular internal townhall meeting to engage and educate agency personnel across the state.

Increase senior management presence in field offices.

Begin implementation of red tape reduction rules.

Implement recommendations of climate assessment.

<b>Key Measures</b>	• Complete implementation of PDWG recommendations by Dec. 31
	• Quarterly town hall meetings (July, Oct, Jan, Apr)
	• Complete five field office visits by December 31
	• Complete implementation of climate assessment improvement plan by December 31



Strategic Outcome

#2



## Strategic Outcome

# #3

### Accountability

**Communicate agency mission and goals to department personnel.**

**Hold monthly director meetings with individual division administrators.**

**Complete semiannual check-ins and annual performance appraisals**

#### Key Measures

- Emphasize agency mission and goals during quarterly town hall meetings
- Formal monthly check-ins with division administrators
- 99% completion rate on check-ins and performance appraisals