

**STATE OF LOUISIANA**  
**BOARD OF TAX APPEALS**  
**STRATEGIC PLAN**  
**FY 2023-2024 THROUGH FY 2027-2028**

# BOARD OF TAX APPEALS

## **VISION STATEMENT**

To improve the adjudicative procedures affecting the resolution of disputes between both resident and non-resident taxpayers, and the Louisiana Department of Revenue (Department) by providing inexpensive, equitable, expeditious, impartial and independent hearings.

## **MISSION STATEMENT**

The Board of Tax Appeals (Board) is a “quasi-judicial” independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq.

Effective July 1, 2014, the Local Tax Division of the Board of Tax Appeals is authorized by R.S. 36:53(J) R.S. 36:801.1(A), pursuant to R.S. 47:1401 et. seq. it hears tax disputes between individual, corporate and other taxpayers and local parish taxing authorities. The Board supports the taxing authorities (state and local) rights to collect all taxes to which it is entitled, while at the same time protecting the taxpayers’ rights to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

## **PHILOSOPHY STATEMENT**

To provide an appeal process to hear and decide, at minimum expense to both resident and non-resident taxpayers, questions of law and fact arising from disputes or controversies between taxpayers and the Department in the collection of any tax administered by it, and at the same time, to protect the rights of all parties.

## **AGENCY GOALS**

1. To hear and resolve in a fair, impartial, prompt and economical manner:
  - (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
  - (b) denials of refund claims by the Louisiana Department of Revenue, and
  - (c) claims against the state for monies erroneously paid into the state treasury.
  
2. To maintain the integrity and independence of the Board of Tax Appeals.

Statutory authority for goals: LA R.S. 47:1401 et. seq.

The Board advances the state outcome goal of transparent, accountable and effective government.

## **PROGRAMS**

The Board of Tax Appeals is one agency with two programs and two activities.

### **Administrative Program Activity**

The Board is a “quasi-judicial” agency whose statutory activity is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individuals, corporations and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq.

The Board is totally independent from the Louisiana Department of Revenue or any other taxing authority. The three board members are appointed by the Governor and confirmed by the Senate.

Hearings are conducted monthly. The types of appeals before the Board range from very simple tax issues and small tax amounts (<\$100) to very complex tax issue amounts (>\$5,000,000). The Board’s staff helps taxpayers with information on the appeals procedure, processes appeals and pleadings, digitizes hard copies of cases, organizes the cases and performs other daily administrative duties of a state agency.

The Board has the authority to hear appeals from the imposition of the following types of taxes: individual income, corporate income, corporate franchise, excise, severance, sales and use, withholding, motor vehicle, transportation and communication, hazardous waste, inspection and supervision and inventory special fuels. If a taxpayer is aggrieved by an assessment made by the Secretary of the Louisiana Department of Revenue, the taxpayer may file a petition with the Board seeking relief. The case is assigned for hearing, at which time either party may introduce evidence. After hearing the case and considering the record, the law and the evidence, a judgment is rendered by the Board. If the judgment is not appealed by either party within 30 days, it becomes final.

The Board also approves or disapproves claims against the state. If the claim is approved by the Board of Tax Appeals, the legislature is authorized to appropriate funds to pay the claims.

In addition, the Board is authorized to review and approve or disapprove the redetermination of final assessments submitted to it by the Secretary of the Louisiana Department of Revenue. The Board also hears appeals from the Secretary’s denial of claims or tax refunds or the refusal to act on claims or refunds.

### **Local Tax Division Program Activity**

To provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes imposed by a local taxing authority before the Board of Tax Appeals, an independent quasi-judicial agency; and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

## **PRINCIPAL CLIENTS AND USERS**

The entities that utilize the services of the Board of Tax Appeals are the taxpayers of this state. The specific service or benefit derived by the taxpayers is an impartial review of their disputes with the Department. The Board is statutorily authorized to hear and resolve taxpayer's petitions involving appeals from assessments, denials of refund claims and making recommendations to the legislature regarding claims against the state. The potential client population served by the Board includes all individuals and business entities that become involved in a tax dispute with the Department.

The general taxpaying public is the client of the Board whenever the taxpayer is involved in a dispute brought before the Board.

The client population increases when demands for hearings, services, reviews and mediation from resident and non-resident taxpayers, including individuals, corporations and other legal entities increase.

## **DUPLICATION OF EFFORT**

Duplication of effort shall be avoided through the operation of this program and coordinating with state court litigation. Often the Board will, with the consent of the parties, continue the hearing of cases being heard by other courts where the issue under consideration will be dispositive of the case before the Board.

## **OBJECTIVES**

The Board's objectives are parallel to the achievement of our goals.

### **OBJECTIVE 1:**

Process cases and conduct hearings as requested by parties during fiscal years 2024 – 2028.

### **OBJECTIVE 2:**

Review requests and recommendations, and render decisions in taxpayer disputes in fiscal years 2024 - 2028.

### **OBJECTIVE 3:**

Computerize all docketed cases by scanning files and entering all data in the docketing system so that all case information is in digital form and readily available.

#### **OBJECTIVE 4:**

In fiscal years 2024-2028, promote legislation that will expand the discovery procedures in cases that are to be heard by the Board. Also, recommending other changes to the Legislature and the Department that will clarify and simplify resolution of disputes between the Department and the taxpayer.

#### **Description of any program evaluations used to develop objectives and strategies:**

The members and staff of the Board developed the suggested strategies using the guidelines in Manageware on the OPB website.

Bench marking: The Board of Tax Appeals is a unique quasi-judicial agency within the Executive Branch. It is difficult to compare the Board with other state agencies. In comparing the state tax appeal process with other states, it must be kept in mind that state tax structures and procedures vary greatly from state to state. However, among the 19 states that have an independent board, Louisiana is one of nine that is totally independent from direct or indirect influence or control of the state taxing authority. Of the 15 states with which the budget could be compared, Louisiana had the fifth lowest budget (47.04% of the average budget) and the third lowest number of staff.

In 1957, the American Bar Association studied state tax courts and found that only eleven states had tax tribunals that were independent of the state taxing authority. The Louisiana Board of Tax Appeals was one of these independent tribunals. Recently, the ABA's Administrative Court Task Force proposed the Model State Administrative Tax Court Act. The Act states:

In many states, a taxpayer who desires to contest the state tax authority's determination of a tax liability, or denial of a refund claim, faces one or both of two obstacles that seriously undermine the public's perception of the fairness of tax decisions made by the State.

First, in over twenty states, the taxpayer must present his legal challenge and make his factual record to a hearing officer who is employed by the same taxing authority that made the determination in issue.

Second, in some states, the taxpayer must pay 100% of an asserted liability for tax, interest and penalty as precondition to challenging the state's determination of a tax liability ("pay-to-play"). In other states, the taxpayer must post a bond-which can be very expensive-before the taxpayer is allowed to challenge the state's assessment in court ("bond-to-play").

To address these instances of unfairness, and to make available to taxpayers in all states the best practices of the independent state tax tribunals that now exist, the Section of Taxations Committee on State and Local Taxation proposes the following Model State Administrative Tax Court Act ("the Model Act") for consideration by the states.

The Louisiana Board of Tax Appeals is one of the independent state tax tribunals that now exist. It also addresses the problems stated in the Model Act. It is totally independent of the Department and the taxpayer does not pay any assessed tax liability or post a bond before appealing the validity of the assessment.

The Board advances transparent, accountable and effective government through its statutory requirement to resolve equitable, fairly, expeditiously and independently any disputes between

taxpayers and the Louisiana Department of Revenue. Total independence from any taxing authority ensures an impartial hearing, which can also make the business environment more appealing than in states where their appeal process lacks true independence.

With a budget of less than 0.01% of the state taxes that can be disputed before it and a staff of ten, the Board is always seeking more effective and efficient ways to serve its customers.

To provide reliable accurate information to the public, state employees and for performance data in an accessible and cost-effective manner, cases are digitized and entered in the docketing system. As requested by external customers, a website providing access to the Rules and Regulations and other relevant information has been developed.

**Identification of the primary users who will benefit from or be affected by each objective:**

Residents and non-residents who work in Louisiana, interstate and intrastate businesses, and the Department are affected by all objectives.

External factors that are beyond the control of the Board of Tax Appeals and affect our goals and objectives: Because of the unique nature of the activities performed by the Board, its functions do not readily lend themselves to the strict classifications required in this report. The essential product of the Board is conducting fair and impartial due process hearings, an activity not easily quantified or qualified. One can count the number of petitions filed, hearings conducted, decisions rendered and recommendations reviewed, but impartiality and constitutional due process are not measurable.

The number and types of cases that the Board is likely to receive as a result of new taxpayers, new tax laws and regulations is not determinable in advance and will fluctuate greatly.

The Board hears not only appeals from taxpayers aggrieved by assessments, denials of refunds by the Department and claims against the state, but also responds to requests and recommendations made by the Department. The Board does not generate its own input and cannot control the number and types of cases it receives. The Department makes a determination as to whether it will sue a taxpayer in state court or impose an assessment, which can be appealed to the Board. Upon receiving a notice of assessment from the Department, a taxpayer decides whether to appeal to the Board. Thus the Department and the taxpayer determine how many petitions are filed with the Board. The Board processes 100% of these cases. The Board cannot control the number of assessments or denials of refund by the Department or the number of taxpayers who choose to contest the decisions of the Department by appealing to the Board. After a petition is filed with the Board, the taxpayer may withdraw the petition or settle the matter with the Department. In addition, the number of attorneys in the Legal Division of the Department has an effect on the number of cases the Board will hear. When the Department has fewer attorneys, the number of cases it is able to try before the Board is reduced. Conversely, an increase in the number of attorneys at the Department allows the Board to hear many more cases. The Board hears all cases when all the parties are ready to try the case.

The case information is currently being digitized by scanning the documents and inputting the information into our docketing system. With this new emphasis on performance indicator, data gathering, and budgetary allowances becoming dependent upon performance data, it is important that the Board be able to compile the necessary information. The computerized central case docketing system shows the status of a case, the Board's caseload, hearing schedules, and other necessary data. The system has improved the ability to manage the Board of Tax Appeals and the efficiency of its operations. However, the ability of the Board to meet the performance indicator anticipated levels are dependent directly on budget constraints.

## **ADMINISTRATIVE PROGRAM**

### **OBJECTIVE 1:**

#### **PROCESS CASES AND CONDUCT HEARINGS AS REQUESTED BY PARTIES DURING FISCAL YEARS 2024-2028.**

### **STRATEGIES:**

1. Determine if the petition is audited or unaudited and assign the appropriate docket number.
2. Set those cases that are ready for hearing.
3. Enter case information into the computerized case docketing system to maintain accurate, up to date information on the status of every docketed case. This will also improve the reporting of performance indicators.
4. Have access to a court reporter to comply with the statutory requirements pertaining to appeals.
5. Hold status conferences at which the parties and the Board Administrator meet prior to trial to determine the name and number of witnesses, the exhibits to be introduced, exchange exhibits, determine the length and date of trial, determine if the case is ready for trial and promote settlement.
6. Utilize telephone hearings when the taxpayer is unable to attend the hearing to prevent undue hardship to the taxpayer.
7. Discuss with the Department and taxpayers improvements that could be made to the hearing process.

### **PERFORMANCE INDICATORS:**

Inputs:	Number of regular and collection cases filed and docketed
Outputs:	Number of regular and collection cases heard during a formal hearing Number of regular and collection cases heard during a status conference
Efficiency:	Percentage of taxpayer cases processed within 30 days of receipt Number of collection cases filed, docketed and resolved without a hearing

State Outcome Goals Link: Transparent, Accountable and Effective Government  
Children's Budget Link: N/A  
Human Resources Policies Beneficial to Women and Families Link: N/A

**OBJECTIVE 2:**

**REVIEW REQUESTS AND RECOMMENDATIONS, AND RENDER DECISIONS IN TAXPAYER DISPUTES IN FISCAL YEARS 2024-2028.**

**STRATEGIES:**

1. Establish procedures for the parties to help resolve cases without a hearing.

**PERFORMANCE INDICATORS:**

Efficiency: Number of judgments signed in the Board hearing during the reporting period.

State Outcome Goals Link: Transparent, Accountable and Effective Government  
Children's Budget Link: N/A  
Human Resources Policies Beneficial to Women and Families Link: N/A

**OBJECTIVE 3:**

**COMPUTERIZE ALL DOCKETED CASES BY SCANNING FILES AND ENTERING ALL DATA IN THE DOCKETING SYSTEM, SO ALL CASE INFORMATION IS IN DIGITAL FORM AND READILY AVAILABLE.**

**STRATEGIES:**

1. After new petitions are given a docket number, scan and input the data into the docketing system.
2. When additional pleadings or documents are filed in a case, scan and input them into the docketing system.
3. When cases are closed, check the file, scan and input any additional information that has been filed.
4. Continue to scan and input data on cases already filed at the Board.
5. With legislative funding, continue to improve our computer system for more efficient scanning and electronic filing.
6. Once all the recent cases are scanned and inputted into the system, make them accessible for research at the Board.

**PERFORMANCE INDICATORS:**

Inputs: Number of regular and collection cases filed and docketed  
Amount of budget allocated



Outputs: Number of new cases scanned and entered in the docketing system

Efficiency: Percentage of open cases up-to-date with scanning and entering data in the docketing system.  
Percentage of closed cases completely scanned and data entered in the docketing system.

State Outcome Goals Link: Transparent, Accountable and Effective Government

Children's Budget Link: N/A

Human Resources Policies Beneficial to Women and Families Link: N/A

#### **OBJECTIVE 4:**

**IN FISCAL YEARS 2024-2028, PROMOTE LEGISLATION THAT WILL IMPROVE EFFICIENCY OF PROCEDURES IN CASES THAT ARE TO BE HEARD BY THE BOARD. ALSO, RECOMMEND OTHER CHANGES TO THE LEGISLATURE AND THE DEPARTMENT THAT WILL CLARIFY AND SIMPLIFY RESOLUTION OF DISPUTES BETWEEN THE DEPARTMENT AND THE TAXPAYER.**

#### **STRATEGIES:**

1. Promote legislation that will allow parties having cases before the Board to use all of the discovery devices that are available to litigants appearing before the state district courts. The procedures are set out in the Louisiana Code of Civil Procedure and pertain to depositions; production and copying of documents; request for admission of facts and similar procedures. All of these procedures are not now available to the parties before the Board and they would greatly facilitate preparation for trial and the presentation of evidence at trial.
2. Plan and conduct meetings with the Louisiana Department of Revenue officials and members of the Tax Bar to discuss tax problems and to make recommendations to the Governor with regard to possible remedial legislation.

#### **PERFORMANCE INDICATORS:**

Inputs: Number of bills introduced at the legislature

Outputs: Number of bills passed by the legislature

State Outcome Goals Link: Transparent, Accountable and Effective Government

Children's Budget Link: N/A

Human Resources Policies Beneficial to Women and Families Link: N/A

#### **PERFORMANCE INDICATOR DOCUMENTATION**

**NOTE: Validity, reliability and appropriateness of these specific numbers is reflected in the statistical data submitted to the Office of Planning and Budget at mid-year performance indicators and end of the year performance indicators. These numbers are highly accurate because they are not projections, but are a retrospective count.**

**Indicator:** Number of regular and collection cases filed and docketed during the reporting period.

**Indicator LaPAS PI Code:** 12505

**Type and Level:** Input – General Performance

**Rationale:** Measures the volume of cases to be processed.

**Use:** Helps determine personnel and budgetary needs of the Board for handling increases in the volume of cases docketed.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data Source, Collection and Reporting:** The data source is an internal database. As each petition is received and given a docket number, it is manually recorded. It is reported on a yearly basis.

**Calculation Methodology:** Manual count

**Scope:** Disaggregate

**Caveats:** The Board does not have control over the number of cases filed or the reasons for the filings. This indicator depends on the number of cases filed by the taxpayers and the actions of the Department.

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**Indicator:** Number of regular and collection cases heard during a formal hearing.

**Indicator LaPAS PI Code:** none

**Type and Level:** Output – General Performance

**Rationale:** Measures the need for hearings and the quantity of those hearings.

**Use:** Determines personnel needs for support staff, equipment needs for conducting hearings, travel expense and budgets

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** The data source is an internal database. Collected and reported as requested.

**Calculation Methodology:** Manual count

**Scope:** Disaggregate

**Caveats:** Hearings are not conducted in all docketed cases because some are withdrawn, dismissed or settled by the parties prior to the hearing.

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**Indicator:** Number of regular and collection cases heard during a status conference

**Indicator LaPAS PI Code:** none

**Type and Level:** Output – General Performance

**Rationale:** Moving cases toward resolution without the need for a formal hearing. Often these status conferences may not resolve the entire dispute, but may resolve some or most of the issues.

**Use:** The Board is striving to use this process more often. It is used to indicate ways in which the work of the Board can be performed in a more efficient and cost-saving manner to taxpayers and the State.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data Source, Collection and Reporting:** The data source is an internal database. Collected and reported as requested.

**Calculation Methodology:** Manual count

**Scope:** Disaggregate

**Caveats:** Depends upon the willingness of the parties. It is more effective in complex cases involving significant dollar amounts.

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**Indicator:** Percentage of taxpayer cases processed within 30 days of receipt

**Indicator LaPAS PI Code:** 238

**Type and Level:** Efficiency - Key

**Rationale:** Measures the efficiency of the processing of cases received

**Use:** Helps determine personnel and budgetary needs of the Board for handling the volume of cases docketed.

**Clarity:** "Processed" means assigning a docket number, served to the Louisiana Department of Revenue and a copy returned to taxpayer or their representative.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** The data source is an internal database. Collected and reported quarterly.

**Calculation Methodology:** A manual count of the number of regular and collection cases processed within 30 days of receipt divided by the total number of regular and collection cases received during the reporting period.

**Scope:** Disaggregate

**Caveats:** Depends on the completeness of the cases received

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**Indicator:** Number of collection cases filed, docketed and resolved without a hearing

**Indicator LaPAS PI Code:** 12506

**Type and Level:** Efficiency – General Performance

**Rationale:** Measures the number of appeals from unaudited assessments that are filed, recorded and resolved without a hearing.

**Use:** The streamlined collection cases allow the Board to assist the taxpayer in resolving disputes with minimal expense to the taxpayer and the State.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** The data source is an internal database. Collected and reported annually.

**Calculation Methodology:** Manual count

**Scope:** Disaggregate

**Caveats:** Depends upon the number of cases filed by taxpayers

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**Indicator:** Amount of budget allocated

**Indicator LaPAS PI Code:** none

**Type and Level:** Input – General Performance

**Rationale:** The amount budgeted governs how quickly the data can be scanned and inputted in the docketing system.

**Use:** This indicator will be used to determine if a temporary person could be hired to help with routine office duties and as an additional person to scan and input data. It will also be used to make decisions on improving the current system.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** Budget documents are available at the Division of Administration. The Office of the Legislative Auditor audits the Board every three years. The audit reports are made available online by the Office of the Legislative Auditor.

**Data source, Collection and Reporting:** Budget documents. Collected and reported as requested.

**Calculation Methodology:** N/A

**Scope:** N/A

**Caveats:** Depends upon the funds available and appropriated by the Legislature.

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**Indicator:** Number of new cases scanned and entered in the docketing system.

**Indicator LaPAS PI Code:** none

**Type and Level:** Output – General Performance

**Rationale:** Measures the volume of cases to be processed.

**Use:** Helps determine personnel and budgetary needs of the Board of Tax Appeals for handling increases in volume of cases.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** Internal database. Collected and reported as needed.

**Calculation Methodology:** Manual count

**Scope:** Disaggregated

**Caveats:** The Board of Tax Appeals does not have control over the number of cases filed or the reasons for the filings. This indicator depends on the number of cases filed by the taxpayers and the actions of the Louisiana Department of Revenue.

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**Indicator:** Percentage of open cases scanned and the data entered into the docketing system.

**Indicator LaPAS PI Code:** 21072

**Type and Level:** Efficiency - Supporting

**Rationale:** Measures the efficiency of processing cases received.

**Use:** Helps determine personnel and budgetary needs of the Board of Tax Appeals for handling increases in volume of cases.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** Internal database. Collected and reported every other quarter.

**Calculation Methodology:** A manual count of the number of cases filed during the reporting period and scanned and the data entered into the docketing system divided by the total number of cases filed during the reporting period.

**Scope:** Disaggregated

**Caveats:** Time restraints and number of personnel inputting and scanning. Directly influenced by the budget.

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**Indicator:** Percentage of closed cases scanned and the data entered into the docketing system.

**Indicator LaPAS PI Code:** 21074

**Type and Level:** Efficiency - Supporting

**Rationale:** Measures the efficiency of processing closed cases.

**Use:** Helps determine personnel and budgetary needs of the Board of Tax Appeals for handling increases in volume of cases.

**Clarity:** Clearly identifies what is being measured

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** Internal database. Collected and reported every other quarter.

**Calculation Methodology:** A manual count of the number of cases closed during the reporting period and scanned and the data entered into the docketing system divided by the total number of cases closed during the reporting period.

**Scope:** Disaggregated

**Caveats:** Time restraints and number of personnel inputting and scanning. Directly influenced by the budget.

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**Indicator:** Number of bills introduced at the legislature

**Indicator LaPAS PI Code:** none

**Type and Level:** Input – General Performance

**Rationale:** Indicates the Board members' promotion of legislation that would achieve objective 4.

**Use:** Determines budgetary needs for increase expenses to achieve this objective 4.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** Can be verified by the legislature.

**Data source, Collection and Reporting:** External database, legislature site. Collected and reported as requested.

**Calculation Methodology:** Manual count

**Scope:** N/A

**Caveats:** The Board does not have control over what bills are introduced by the Legislature.

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**Indicator:** Number of bills passed by the legislature

**Indicator LaPAS PI Code:** none

**Type and Level:** Output – General Performance

**Rationale:** Indicates the Board members' promotion of legislation that would achieve objective 4.

**Use:** Determines budgetary needs for increase expenses to achieve this objective 4.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** Can be verified by the legislature.

**Data source, Collection and Reporting:** External database, legislature site. Collected and reported as requested.

**Calculation Methodology:** Manual count

**Scope:** N/A



**Caveats:** The Board does not have control over what bills are passed by the Legislature.

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**LOCAL TAX DIVISION PROGRAM**

**Indicator:** Percentage of cases processed within 30 days of receipt.

**Indicator LaPAS PI Code:** 25820

**Type and Level:** Efficiency - Key

**Rationale:** Measures the efficiency of the processing of cases received.

**Use:** Helps determine personnel and budgetary needs of the Local Tax Division Judge for handling the volume of cases docketed.

**Clarity:** "Processed" means assigned docket number, served on the local taxing authority and copy returned to the taxpayer or their representative.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** The data source is an internal database. Collected and reported quarterly.

**Calculation Methodology:** The number of cases processed within 30 days of receipt divided by the total number of cases received during the reporting period.

**Scope:** Disaggregate

**Caveats:** Depends on the completeness of the cases received

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**Indicator:** Number of judgments signed in the Board hearing during the reporting period.

**Indicator LaPAS PI Code:** 25821

**Type and Level:** Efficiency – Key

**Rationale:** Measures the efficiency of the processing of judgments.

**Use:** Helps determine personnel and budgetary needs of the Local Tax Division Judge for handling the volume of cases.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** The data source is an internal database. Collected and reported quarterly.

**Calculation Methodology:** The number of judgments signed during the reporting period.

**Scope:** Disaggregate

**Caveats:** Depends on the completeness of the judgments prepared and signed.

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**Indicator:** Percentage of open cases scanned and the data entered into the docketing system.

**Indicator LaPAS PI Code:** 25822

**Type and Level:** Efficiency - Supporting

**Rationale:** Measures the efficiency of processing cases received.

**Use:** Helps determine personnel and budgetary needs of the Local Tax Division Hearing Judge for handling increases in the volume of cases.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data Source, Collection and Reporting:** Internal database. The data is collected and reported every other quarter.

**Calculation Methodology:** A manual count of the number of cases filed during the reporting period and scanned and the data entered into the docketing system divided by the total number of cases filed during the reporting period.

**Scope:** Disaggregated

**Caveats:** Time restraints and number of personnel inputting and scanning. Directly influenced by the budget.

**Responsible Person:**

Donielle Massingill, Secretary-Clerk

Phone: 225-219-3145

Fax: 225-219-3150

Email: [donielle.massingill@la.gov](mailto:donielle.massingill@la.gov)

**Indicator:** Percentage of closed cases scanned and the data entered into the docketing system.

**Indicator LaPAS PI Code:** 25823

**Type and Level:** Efficiency - Supporting

**Rationale:** Measures the efficiency of processing closed cases.

**Use:** Helps determine personnel and budgetary needs of the Local Tax Division Hearing Judge for handling increases in volume of new cases which may limit the time spent on closing cases and scanning the data into the docketing system on a timely basis.

**Clarity:** Clearly identifies what is being measured.

**Validity, Reliability and Accuracy:** The counts are double-checked and are available to the Legislative Auditor when requested.

**Data source, Collection and Reporting:** Internal database. The data is collected and reported every other quarter.

**Calculation Methodology:** A manual count of the number of cases closed during the reporting period and scanned and the data entered into the docketing system divided by the total number of cases closed during the reporting period.

**Scope:** Disaggregated

**Caveats:** Time restraints and number of personnel inputting and scanning. Directly influenced by the budget.

**Responsible Person:**

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