

**MISSISSIPPI BOARD OF TAX APPEALS**

**5-YEAR STRATEGIC PLAN**

**FOR THE FISCAL YEARS 2021-2025**

# MISSISSIPPI BOARD OF TAX APPEALS

## 1. Comprehensive Mission Statement

The Board of Tax Appeals is the successor to the three-member State Tax Commission. *See*, Miss. Code Ann. § 27-4-1 et seq. The Board consists of three members appointed by the Governor with the advice and consent of the Senate. We serve taxpayers, permit holders and others who seek an independent review of decisions and actions of the Mississippi Department of Revenue (DOR). We have jurisdiction over: (1) administrative appeals from decisions of the Board of Review and Administrative Hearing Officers of the DOR; (2) administrative appeals from decisions of the DOR under the Local Option Alcoholic Beverage Control Law and the Mississippi Native Wine Law; (3) administrative appeals from the Board of Supervisors regarding the DOR's rejection of applications for homestead exemption; (4) administrative appeals from decisions of the DOR regarding its examination of the recapitulations of the assessment rolls of a county; and (5) objections to ad valorem assessments by the DOR of railroads and other public service corporations pursuant to Section 27-35-311, of transportation companies operating or furnishing railroad cars pursuant to Section 27-35-517, and of airline company aircraft pursuant to Section 27-35-703. *See*, Miss. Code Ann. § 27-4-3. We also have the authority to adopt rules and regulations to implement the duties assigned to us by the Legislature. *Id.*

## 2. Philosophy

Our philosophy is to adhere to the highest professional standards, quality of public service and respect for the rights and values of the individual. Our decisions are dictated by the facts and the law. A favorable outcome cannot be guaranteed for either party. We will strive to treat everyone who appeals to us or appears before us with dignity and respect and to consider each appeal impartially and thoroughly.

## 3. Relevant Statewide Goals and Benchmarks

*Statewide Goal:* To create an efficient government and an informed and engaged citizenry that helps to address social problems through payment of taxes, the election of capable leaders at all levels of government, and participation in charitable organizations through contributions and volunteerism.

*Relevant Benchmark:* Government Efficiency - Average wait time for state government services.

## 4. Overview of the Agency 5-Year Strategic Plan

The goal of the Board is to streamline the appeals process for taxpayers and to ensure efficiency in the associated operations of government. The number of appeals docketed and the number of hearings conducted is determined by several factors outside the control of the Board. These factors include economic health of the state and Department of Revenue administrative

procedures such as the number of auditors employed. The efficiency of the Board can be measured in the length of the process to respond to taxpayers and complete the appeals process.

Fully funding the agency will allow the Board to hire and retain the highly skilled employees needed to support the Board with timely docket management and issuance of rulings. Fully funding the agency will improve its services by providing Board members and key staff with administrative law training. Such training is critically important to a complete understanding of the constant changes in the tax laws, administrative law process and the duties and responsibilities of the Board. Completing the training will enable the individual members to become better Board members, the staff members to better perform Board support functions, and the Board to operate better as a whole. The level of satisfaction of those dealing with the Board should increase.

#### **5. (A) External/Internal Assessment**

- The Board is a completely separate agency from the DOR and has no control or influence over actions taken by the DOR or the number of appeals taken from its actions. The Board also has no control over the complexity of the appeals it hears.
- Changes in federal tax laws, state tax laws enacted by the Legislature and changes in regulations adopted by the DOR might influence the number and complexity of appeals in the future.
- Agency mission may change as a result of changes in state law, e.g., if the Legislature were to elect to redirect appeals of local ad valorem taxation matters from the Board of Supervisors to the Board of Tax Appeals.
- The Board often grants continuances. Many are jointly requested by the DOR and the taxpayer. These continuances often cause significant delays in bringing appeals to a conclusion but are granted when the Board believes they are justified. Often continuances facilitate settlement negotiations between taxpayers and the DOR.
- We encourage the parties to communicate as soon as possible after an appeal is filed and the DOR has assigned an attorney to represent it before us. The primary reason we encourage the appellant and the DOR to communicate is to enable the appellant and the DOR to better understand the issues and to narrow the issues to those that are truly intractable and require the Board's attention. In fact, our rules require the parties to communicate early and often, but we have little ability to force the parties to communicate and resolve issues.

## 5. (B) Internal Management Systems Used to Evaluate the Agency's Performance

The Board of Tax Appeals has adopted comprehensive rules and regulations consistent with our enabling legislation. The number of appeals received, the number of days it takes to set and conduct hearings after an appeal is received and the time it takes to issue an order after the hearing phase has been completed is tracked and recorded. This data is reviewed by the Executive Director, is available to the three appointed members, and is reported in the agency budget request annually.

A three person staff supports the Board's operations. The executive director performs the duties and responsibilities established by the Legislature as set out by statute. *See*, Miss. Code Ann. § 27-4-5. A staff attorney and appeals officer assist the executive director. Three appointed members serve on the Board, one as the Chairman and the other two as associate members. Each member is appointed by the Governor with the advice and consent of the Senate to serve a staggered six-year term so that a new appointment is made every two years.

## 6. Agency Goals, Objectives, Strategies and Measures by Program

### 6.1 PROGRAM – Tax Appeals

**GOAL A:** To create an efficient government and an informed and engaged citizenry that helps to address social problems through payment of taxes, the election of capable leaders at all levels of government, and participation in charitable organizations through contributions and volunteerism.

**OBJECTIVE A.1.** Maintain high levels of efficiency when setting hearings.

**Outcome:** Maintain or reduce the number of work days between the request for a hearing and the hearing being scheduled.

**A.1.1. STRATEGY:** Set hearings within 10 days of receipt of a notice of appeal.

**Output:** Number of hearings docketed.

**Efficiency:** Number of work days between receipt of hearing request and having hearing set and notices sent to requestor.

**Explanatory:** Timely scheduling and notices to appellants and the DOR staff provides an efficient process for the taxpayers of Mississippi.

**OBJECTIVE A.2.** Maintain high levels of efficiency when conducting hearings.

**Outcome:** Maintain or reduce the number of days between the receipt of the notice of appeal and the date of the hearing.

**A.2.1. STRATEGY:** Conduct hearings within four to six months of receipt of a notice of appeal.

**Output:** Number of hearings conducted.

**Efficiency:** Number of work days between the date the hearing is requested until the hearing is conducted.

**Explanatory:** Conducting hearings in a timely manner provides an efficient process for the taxpayers of Mississippi.

**OBJECTIVE A.3.** Maintain high levels of efficiency when issuing orders.

**Outcome:** Maintain or reduce the number of work days between the hearing and the issuance of orders.

**A.3.1. STRATEGY:** Issue the Board's orders within 60 days of completion of a hearing.

**Output:** Number of orders issued.

**Efficiency:** Number of work days between the date the hearing is conducted and the date the orders are issued.

**Explanatory:** Issuing timely orders provides an efficient process for the taxpayers of Mississippi.