

GENERAL INFORMATION

Name of Agency/Program

Dept. of Revenue - Ag Land Tax Credit - STANDINGS

Year Created

1940

Statutory Authority

425A, 426

**Why was this agency/
program started?**

The credit is provided to give a credit against the tax on each tract of agricultural lands within the school districts in which the levy for the general school fund exceeds five dollars and fourty cents per thousand of assessed value for the previous year.

**Why is this agency/
program necessary today?**

**Has the Agency/Program's
Mission Been Accomplished?**

Yes ___ No ___

BUDGET INFORMATION

Program funding by source

General Fund
Federal Funds
Other Funds

	FY 2015	FY 2016
	\$39,100,000	\$39,100,000
	\$	\$
	\$	\$

**How many funded FTE's does y
your agency/program have?**

	FY 2015	FY 2016
	0	0

How are these positions allocated by funding:

General Fund
Federal Funds
Other Funds

	FY 2015	FY 2016
	0	0
	0	0
	0	0

PROGRAM PERFORMANCE

**Does the Agency/Program
Have Outcome Measures?**

Yes ___ No X

Where can these Outcome Measures be found?

What data is available to show lowans that your program/agency is an effective investment of taxpayer dollars? Where can lowans find these?

County Auditors submitted a claimed amount to the Department. Additional data and information can be found at <https://tax.iowa.gov/report/Distributions>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Business Property Tax Credit - STANDINGS	
Year Created	2013	
Statutory Authority	426C	

Why was this agency/program started?
 The business property tax credit was appropriate as a credit against tax for qualifying property owners as part of the overall property tax reform and relief for commercial, industrial and railroad property owners.

Why is this agency/program necessary today?

Has the Agency/Program's Mission Been Accomplished?
 Yes ___ No ___

BUDGET INFORMATION

<i>Program funding by source</i>	<i>FY 2015</i>	<i>FY 2016</i>
General Fund	\$50,000,000	\$100,000,000
Federal Funds	\$	\$
Other Funds	\$	\$

<i>How many funded FTE's does your agency/program have?</i>	<i>FY 2015</i>	<i>FY 2016</i>
	0	0

How are these positions allocated by funding:

General Fund	0	0
Federal Funds	0	0
Other Funds	0	0

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures?
 Yes ___ No x ___

Where can these Outcome Measures be found?

What data is available to show lowans that your program/agency is an effective investment of taxpayer dollars? Where can lowans find these?

Additional data is available at: <https://tax.iowa.gov/sites/files/idr/IDR%20Annual%20Report%20FY2015.pdf>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Commercial/Industrial Property Tax Replacement - STAND	
Year Created	2013	
Statutory Authority	441.21A	

Why was this agency/program started? Replacement claim monies are appropriated for local property tax relief for the loss in property tax revenues as a result of the rollback for commercial and industrial classed property. The amount appropriated is capped at the amount necessary to pay the FY 2017 claims.

Why is this agency/program necessary today?

Has the Agency/Program's Mission Been Accomplished? Yes ___ No ___

BUDGET INFORMATION

<i>Program funding by source</i>	<i>FY 2015</i>	<i>FY 2016</i>
General Fund	\$78,335,508	**152,556,468
Federal Funds	\$	\$
Other Funds	\$	\$

How many funded FTE's does your agency/program have?

	<i>FY 2015</i>	<i>FY 2016</i>
	0 FTE's	0 FTE's

How are these positions allocated by funding:

General Fund	0	0
Federal Funds	0 FTE's	0
Other Funds	0 FTE's	0

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures? Yes ___ No 0

Where can these Outcome Measures be found?

What data is available to show lowans that your program/agency is an effective investment of taxpayer dollars? Where can lowans find these?

** Total Claimed amount = \$161,078,338 see page 3 of worksheet
 Claims are submitted for each taxing district by County Auditors. Data is also available at:
<https://tax.iowa.gov/sites/files/idr/IDR%20Annual%20Report%20FY2015.pdf>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

	2014
DOM_County _Code	Replacement_Claim_ Amount_Calculated
1	\$521,737.18
2	\$124,350.81
3	\$353,682.12
4	\$346,219.93
5	\$126,052.32
6	\$501,497.19
7	\$6,988,242.96
8	\$734,072.47
9	\$791,034.77
10	\$525,689.46
11	\$1,014,149.88
12	\$331,754.85
13	\$244,903.48
14	\$1,059,075.43
15	\$619,651.50
16	\$629,818.95
17	\$2,288,789.50
18	\$393,936.83
19	\$308,525.26
20	\$500,995.68
21	\$765,409.42
22	\$466,101.10
23	\$2,575,617.57
24	\$713,341.31
25	\$5,655,464.50
26	\$160,544.25
27	\$175,090.36
28	\$580,040.30
29	\$1,882,732.93
30	\$1,100,891.75
31	\$5,365,246.23
32	\$326,462.92
33	\$475,425.69
34	\$671,205.76
35	\$605,298.71
36	\$256,090.54
37	\$306,530.50
38	\$302,159.89

39	\$327,629.49
40	\$667,656.41
41	\$600,713.53
42	\$719,302.93
43	\$270,751.77
44	\$736,791.99
45	\$464,134.00
46	\$439,346.17
47	\$265,235.63
48	\$535,503.76
49	\$604,613.74
50	\$1,193,383.88
51	\$545,595.30
52	\$9,655,066.84
53	\$511,621.43
54	\$193,161.35
55	\$605,289.92
56	\$1,527,686.10
57	\$13,452,135.21
58	\$187,986.94
59	\$240,055.79
60	\$364,942.51
61	\$365,883.87
62	\$641,118.44
63	\$1,139,255.07
64	\$1,540,646.88
65	\$262,929.82
66	\$602,378.32
67	\$210,864.05
68	\$575,947.38
69	\$384,764.31
70	\$2,292,712.99
71	\$522,690.58
72	\$329,582.56
73	\$420,675.02
74	\$493,192.41
75	\$1,102,401.11
76	\$512,589.97
77	\$36,685,188.22
78	\$6,434,682.47
79	\$769,709.41
80	\$92,056.01
81	\$294,634.71
82	\$10,410,012.20
83	\$332,162.70
84	\$1,340,871.87
85	\$4,488,184.27

86	\$411,918.00
87	\$113,472.93
88	\$438,549.06
89	\$86,634.99
90	\$1,287,056.09
91	\$1,159,508.26
92	\$731,466.52
93	\$92,218.37
94	\$1,763,357.00
95	\$569,337.54
96	\$620,918.84
97	\$5,612,800.06
98	\$584,217.28
99	\$465,309.51
Total (ALL)	\$161,078,338.08

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Elderly & Disabled Tax Credit - STANDINGS	
Year Created	1974	
Statutory Authority	425.16	

Why was this agency/program started?

In addition to the homestead tax credit allowed under section 425.1 subsections 1 to 4, persons who own or rent their homestead and who meet the qualifications provided in this division are eligible for an extraordinary property tax credit or reimbursement for certain elderly and disabled individuals.

Why is this agency/program necessary today?

Has the Agency/Program's Mission Been Accomplished?

Yes No

BUDGET INFORMATION

<i>Program funding by source</i>	<i>FY 2015</i>	<i>FY 2016</i>
General Fund	\$26,000,000	\$24,000,000
Federal Funds	\$	\$
Other Funds	\$	\$

<i>How many funded FTE's does your agency/program have?</i>	<i>FY 2015</i>	<i>FY 2016</i>
	0	0

How are these positions allocated by funding:

General Fund	0	0
Federal Funds	0	0
Other Funds	0	0

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures?

Yes No

Where can these Outcome Measures be found?

What data is available to show Iowans that your program/agency is an effective investment of taxpayer dollars? Where can Iowans find these?

County Auditors submit claim amounts to the Department. Additional data is available at:
<https://tax.iowa.gov/report/Distributions>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Homestead Tax Credit Aid - STANDINGS	
Year Created	1937	
Statutory Authority	425	

Why was this agency/program started?

The homestead credit fund shall be apportioned each year so as to give a credit against the tax on each eligible homestead in the state.

Why is this agency/program necessary today?

Has the Agency/Program's Mission Been Accomplished?

Yes ___ No ___

BUDGET INFORMATION

Program funding by source	FY 2015	FY 2016
General Fund	\$135,000,000	\$130,800,000
Federal Funds	\$	\$
Other Funds	\$	\$

How many funded FTE's does your agency/program have?	FY 2015	FY 2016
	0	0

How are these positions allocated by funding:

	FY 2015	FY 2016
General Fund	0	0
Federal Funds	0	0
Other Funds	0	0

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures?

Yes ___ No x

Where can these Outcome Measures be found?

What data is available to show lowans that your program/agency is an effective investment of taxpayer dollars? Where can lowans find these?

County Auditors submit claims for homestead to the Department. Additional data is available at:
<https://tax.iowa.gov/report/Distributions>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Military Service Tax Refunds - STANDINGS	
Year Created	1949	
Statutory Authority	426A I.A.C. 701-80.2	

Why was this agency/program started?

Monies appropriated to provide property tax relief in the form of refunds or exemptions up to a maximum valuation on taxable property owned by qualifying veterans.

Why is this agency/program necessary today?

Has the Agency/Program's Mission Been Accomplished?

Yes No

BUDGET INFORMATION

Program funding by source	FY 2015	FY 2016
General Fund	\$2,175,000	\$2,100,000
Federal Funds	\$	\$
Other Funds	\$	\$

How many funded FTE's does your agency/program have?	FY 2015	FY 2016
	0	0

How are these positions allocated by funding:

	FY 2015	FY 2016
General Fund	0	0
Federal Funds	0	0
Other Funds	0	0

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures?

0

Where can these Outcome Measures be found?

What data is available to show lowans that your program/agency is an effective investment of taxpayer dollars? Where can lowans find these?

The data available is a claimed amount by County Auditors. Data is available at:
<https://tax.iowa.gov/report/Distributions>

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

Are there any laws or administrative rules that limit your ability to work with others?

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.

GENERAL INFORMATION

Name of Agency/Program	Dept. of Revenue - Printing Cigarette Stamps - STANDINGS	
Year Created	1924	
Statutory Authority	453A.7	
Why was this agency/program started?	As a means to show the cigarette tax was paid on each package. The tax amount per stamp is \$1.36	
Why is this agency/program necessary today?	The tax is imposed upon the sale of cigarettes and must be paid by the first person making the sale in Iowa. This is an excise tax and the tax payment is shown by a stamp affixed to each cigarette package.	
Has the Agency/Program's Mission Been Accomplished?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

BUDGET INFORMATION

<i>Program funding by source</i>	<i>FY 2015</i>	<i>FY 2016</i>
General Fund	\$124,652	\$124,652
Federal Funds	\$	\$
Other Funds	\$	\$

<i>How many funded FTE's does your agency/program have?</i>	<i>FY 2015</i>	<i>FY 2016</i>
	<input type="checkbox"/> <1 <input type="checkbox"/> FTE's	<input type="checkbox"/> <1 <input type="checkbox"/> FTE's

How are these positions allocated by funding:

General Fund	<input type="checkbox"/> <1 <input type="checkbox"/> FTE's	<input type="checkbox"/> <1
Federal Funds	<input type="checkbox"/> FTE's	<input type="checkbox"/> FTE's
Other Funds	<input type="checkbox"/> FTE's	<input type="checkbox"/> FTE's

PROGRAM PERFORMANCE

Does the Agency/Program Have Outcome Measures?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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Where can these Outcome Measures be found?

What data is available to show Iowans that your program/agency is an effective investment of taxpayer dollars? Where can Iowans find these?

The cost per stamp is 8/100ths of a penny (1,250 stamps per dollar spent). The cigarette tax generated \$190.75 million for the Health Care Trust Fund in FY15.

PROGRAM EFFICIENCY

Are there any laws or administrative rules that could be changed to make your agency or program more effective or more efficient?

No

Are there any laws or administrative rules that limit your ability to work with others?

No

ADDITIONAL INFORMATION

What new programs or initiatives have been created since 2007 that are funded from state sources?

The Department partnered with Dwolla in 2013 to accept cigarette tax stamp payments. There was no cost to the state for this service. July 1, 2015 the Department began to utilize a new stamp design with advanced security features designed to prevent counterfeiting.

Can you provide us with a one-page summary of all expenditures and revenue sources your agency or program received in FY 2015? Please attach to this document.