

February 20, 2024

DEPARTMENT OF TAXATION AND FINANCE (DTF)

2024 TRANSPARENCY PLAN UPDATE

DELIVERABLES ACHIEVED SINCE 2021

Improved Data Resources Accessibility

- **Streamlined**

Although DTF routinely posted data to Open Data NY and maintained large volumes of information on its website, this information was not readily accessible to the public. To facilitate dissemination of useful information, DTF updated, revised, and rebranded the public information section of its website into a new Data Portal. The new landing page features short descriptions of the major categories of public information available from DTF. The data sources are organized to be easily understood, with one-click access to each data source, including:

- Personal Income Tax, Sales and Corporate Tax, and Local Sales Tax Distributions statistical reports;
- Tax collection historical information;
- Earned Income Tax Credit and Child and Dependent Care Credit utilization reports;
- Annual Report on Tax Expenditures, Brownfield Tax Credits, and Excelsior Tax Credits utilization reports; and
- Top 250 lists of tax warrants against individual and corporate taxpayers.

- **Enhanced**

DTF's website currently offers 7,159 webpages of content – an increase of almost one-third from 2021 – and 30,971 documents, including tax forms and instructions, taxpayer guidance documents, and local property tax administration materials.

In 2022, the Department began a five-year initiative to review all forms and instructions to ensure compliance with plain language and editorial standards, as well as structural protocols which allow limited-vision accessibility and language translation. DTF has ensured its most popular web content is available in New York State's top 12 languages, with the most popular content available in 16 languages. DTF has already translated 584 pages and 97 documents.

In calendar year 2023, DTF's website had 86,189,073 page views, ranging from a low of 31,834 on December 24 to a high of 910,609 on April 18.

Expanded DTF's Web Resources

- **Tax Warrants**

Consistent with DTF's efforts to make data more accessible, DTF expanded the availability of online data, including information frequently requested through FOIL and by the media. DTF routinely receives FOIL and media requests for information regarding active tax warrants, including the current balance and tax type owed. While this is public information, it was not readily available. To address this lack of transparency, DTF converted its internal search engine into a public facing "Warrants on the Web" application. Members of the public are now able to search DTF's warrant records by name, city, county, tax type, date range, and warrant number. This enhancement makes tax warrant information readily available to the public outside of the inconvenient and inefficient FOIL process.

- **Real Property Assessment Rolls**

Likewise, DTF receives nearly 1,000 real property assessment rolls from cities, towns, and villages representing approximately 5.85 million properties. While localities are required by law to post their assessment rolls online, they do so on their own websites in a variety of formats, making statewide collection and analysis difficult. Due to these hurdles, DTF would routinely receive cumbersome FOIL requests for assessment rolls. To address this lack of transparency, DTF now posts all final assessment rolls in a common format to the New York State-maintained Open Data NY website. DTF annually updates this data set with new final assessment rolls. This makes frequently sought information readily available to the public and improves the transparency of New York's real property tax system.

These two efforts also further increased transparency by improving response timeliness of unrelated FOIL requests by reducing resource contention.

Strengthened DTF's Public Engagement

- **Engagement with Community Partners**

DTF continued to build and strengthen relationships with its community partners, including tax professionals, advocates for low-income taxpayers, and organizations that serve diverse constituencies. These relationships help the Department improve its understanding of taxpayers and their diverse needs. DTF also expanded its outreach team to facilitate additional engagement with community partners and their constituents around areas of shared concerns, such as claiming tax credits that function as family income supports.

- **Public Meetings**

DTF also effectuated its enhanced transparency commitment with public meetings.

The State Board of Real Property Services meets regularly to consider complex issues related to the valuation of real property. DTF now ensures that meeting materials are available to the public at least 24 hours before each meeting.

The New York State Secure Choice Savings Program (SCSP) – which was statutorily established in October 2021 – is a retirement savings program for private sector employees who are not offered a retirement plan through their workplace. The SCSP Board is responsible for the general administration

and the proper operation of the SCSP. DTF, which provides operational support, also ensures SCSP meeting materials are publicly available at least 24 hours in advance.

- **Enhanced FOIL Timeliness**

As mentioned above, DTF made frequently requested tax warrant and real property assessment roll information available on its website, which has reduced the number of FOIL requests and allowed resources to be focused on other requests. However, the nature of DTF's FOIL caseload is inherently challenging, that is a large proportion of requests are for taxpayer audit files that require time-intensive review and redaction before production. DTF's FOIL team worked with the Department's Audit Division to streamline the delivery of audit files electronically. DTF continues to weekly track its FOIL caseload to identify and address response delays and to assess whether there are additional types of frequently requested material that could be posted online proactively. In 2023, DTF received 917 FOIL requests.

INITIATIVES TO BE IMPLEMENTED IN 2024

“Tax Facts” Expansion and Improvement

A Department goal for transparency is to provide current and relevant tax data and trends to the public. Last year, the Tax Department launched the “Tax Facts” website that presents charts, graphs, and descriptions of aggregated tax activity across a variety of areas in ways that is easily understood. Due to strong interest and positive feedback, DTF will be adding additional areas of interest, expanding existing areas, and improving the look and feel of the site.

Tax Facts currently focuses on seven categories:

- Personal Income Tax
- Taxpayer Migration
- Corporation Tax
- Sales and Miscellaneous Taxes
- Property Tax
- Comparisons With Other States
- General and Operational Information

Tax Facts serves as a complement to Open Data NY by offering insights to experts and non-experts alike curious about New York State as seen through its tax data and other related sources.

Open Data NY Data Set Expansion and Improvement

The Tax Department has aggressively identified, prepared, and published data sets of public interest to the New York State-maintained Open Data NY website. DTF's efforts to provide data sets will continue, expand, and intensify. Recent additions include data sets on the Empire State Child Care Credit, Local Property Assessments, and Licensed Cigarette Wholesalers. As new tax types are created and returns processed, DTF will identify additional data sets to publish. The Department will also examine existing data sets for potential enhancements.