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North Carolina Department of Revenue Public Participation Plan

June 1, 2022

Introduction

The North Carolina Department of Revenue (“Department” or “Agency”) recognizes that all citizens of North Carolina have the right to access government services, to meaningfully contribute to government decisions, and to share equitably in the benefits of a prosperous North Carolina. We understand our role to fund public services benefiting the people of North Carolina by administering the tax laws and collecting the taxes due in an impartial, consistent, secure, and efficient manner. However, we also acknowledge that there is more that we can do to reach communities across the state who may be unaware of and underserved by our programs geared to educate the public about tax regulation and compliance. This includes communities of color, Indigenous communities, and low-and moderate-income communities. Consequently, it is necessary for these communities to be more meaningfully engaged as partners and stakeholders.

Due to the sensitive nature of our work, the Department must guarantee the security and confidentiality of taxpayer information at all times, in accordance with state and federal laws. At the same time, building a more inclusive society affects and requires the participation of all North Carolinians as we seek to instill trust and confidence in the manner in which we carry out our mission. Therefore, the Department must strike a delicate balance between the public’s protection and the public’s participation in its services and decision-making.

To achieve these goals, we have developed this initial “Public Access and Participation Plan” to better understand where gaps exist, and to encourage greater participation from taxpayers across the state in all areas of our programs and operations to the fullest extent possible.

Improved outreach and public engagement will be critical for the Department to be successful in meeting our mission. Our priority and objective is to provide all services administered by the Department to all of the citizens and/or taxpayers of our state.

To this end, our initial Public Access and Participation Plan includes the Department’s commitment to:

- Increase Department staff awareness and sensitivity to the value of incorporating the perspectives of underserved populations — especially from communities that have been overlooked — in agency activities through internal training;
- Continue to enhance staff capacity to represent the agency to the public, and to be responsive to all who contact our Department seeking help;
- Revisit and evaluate the ways that the public accesses the agency, to increase transparency and better enable meaningful participation to the extent possible; and
- Adopt an array of metrics to measure improvements in public access where appropriate and incorporating lessons learned through public engagement, to ensure continuous improvement in these efforts.

Part 1: Public Meetings

Public meetings are central to the public’s access to agency decision-makers, and to public understanding of agency plans and actions. They are an opportunity for agencies to engage communities in dialogue to gain their

perspective, listen to their concerns, and answer questions to provide clarity on compliance and tax administration. An agency relies on the exchange of information to provide a comprehensive view of agency proposals and to get a sense of the community's views on related challenges and benefits of agency plans or actions.

When conducting public meetings, to improve public engagement and access, the Department shall, to the extent possible:

- Review existing practices governing the conduct of agency public meetings, and adopt new practices to promote greater access and meaningful public engagement;
- Engage in community outreach to inform this work;
- Consult with sister agencies that may have done this already; and
- Adopt the goal of ongoing improvement of public access and public participation. (See Part 4: Ongoing Improvement of Public Access and Participation)

In its review of existing practices governing the conduct of public meetings, the Department shall take the following actions to remediate barriers to participation:

Timing: Adopting timing of informal public meetings at different hours of the day and days of the week to increase the likelihood of getting more representative participation.

Notice: Adopting discretionary notice practices that exceed statutory or regulatory minimum requirements for public input opportunities.

Publicity: Publicizing liberally using various media to promote meeting attendance.

Outreach Intermediaries: Utilizing indirect methods of outreach to publicize proposed state actions, including coordinating with intermediary organizations that possess their own networks.

Supporting the ability of intermediaries to assist with reducing barriers associated with the need for child care and transportation.

Venues: Providing virtual meetings and, when possible, adopting a variety of locations in neighborhoods whose populations are predominantly Indigenous or people of color, and who have an average income below the state's average, and in rural locations across the state.

Ensuring that venues are physically accessible and provide basic amenities.

Additional Incentives: Considering motivating attendance by providing guest speakers or other incentives.

Non-Technical Information: To the extent allowed by law, providing relevant information and data to the public that is accessible to a non-technical audience.

Varied Means of Input: Providing multiple means of public input, augmenting in-person and virtual meetings, to include telephone, email, online comment portals, surveys, polls, and other means.

Division leaders are authorized to make meeting facilitation training available to staff. (See Part 3: Staff Training)

Part 2: Plan Elements for Website Improvement

The Department website and online platforms have built-in accessibility features that make these platforms accessible to all users, including those who rely on screen readers. Through the eService Modernization Program, the Department is in the process of modernizing all electronic services to optimize user experience.

The Department utilizes:

- Manual checks for images to ensure alt text is present
- Automated content suggestions that give web administrators an overview of how to improve existing content to make it more accessible and user friendly
- User submitted feedback to make improvements to the website and file and pay applications

- Google translate to allow limited English proficient speakers to translate any page on the website
- Responsive design, which is an approach to web design that make web pages render well on a variety of devices and window or screen sizes from minimum to maximum display size to ensure usability and satisfaction.
- Style guides to enforce plain language wherever possible; and
- American Disability Act (ADA) guidelines when producing multi-media content.

The Department will:

- Review all website language describing agency policies, programs and processes, and, where necessary, update content with clear, plain-language statements;
- Engage in community outreach to inform this work;
- Consult with sister agencies that have taken steps to improve access to their websites; and
- Consider securing the assistance of website specialists.

In its review, the Department shall address the following barriers:

Non-Technical Information: Conveying information that is clear and accessible. Where possible, convey technical information in a non-technical manner.

Languages: The Department implemented the Google Translate feature on its website in 2021, which allows taxpayers to translate website content into Spanish. In addition, DOR translates Important Notices, press releases and other public announcements.

The Department's Office of the Taxpayer Advocate serves as a liaison between the Department and the taxpayer to bring resolution to tax-related problems or related issues. The Department will prominently display the contact information for this Office on the website so the public has ready access to their assistance.

Part 3: Staff Training and Taxpayer Outreach

To build staff appreciation of the barriers faced by communities of color, Indigenous communities, and low-and moderate-income communities, and to be better prepared to make agency processes more open to these communities, the Department's staff will participate in training starting in the spring of 2023.

There will be two types of training. First, to create greater sensitivity to the challenges that many communities face, staff should hear from community members regarding the barriers they face in accessing government services and engaging with state agencies. Trainings should also explore principles that will help illustrate why it is critically important for the agency to endeavor to be more inclusive. The Department will review training offered by the Racial Equity Institute and determine the appropriate staff positions for the training.

Meeting facilitation is a second important element of agency training that certain staff should undertake. While many agencies may have high-profile cases that are contentious and would require the engagement of mediation and dispute resolution professionals, most agency meetings will not. Well-trained staff should be capable of organizing and conducting most informal agency meetings. Basic facilitation skills can ensure that public meetings run smoothly and that agencies and the public get the most out of them. The agency will review the International Association of Public Participation's Core Values for Public Participation and will identify specific staff who can first learn basic public facilitation skills, and then use their understanding to teach their colleagues.

The Department launched the Latino Outreach Program in 2020 to better serve and educate the State's Spanish speaking community. The Program identifies tax law knowledge gaps for Spanish speaking taxpayers, and in turn develops educational materials to help close those gaps and increase voluntary tax compliance. In addition, the Program translates tax documents, conducts tax seminars and posts tutorial videos in Spanish.

Part 4: Ongoing Improvement of Public Access and Participation

The Department's adoption of a Public Access and Participation Plan is an important step in our commitment to developing a more accessible and responsive state government. However, this is a first step, and there needs to be a process that will ensure continued improvement of the plan. Responsible oversight will ensure that the plan not only is producing the results that the agency is seeking, but that it is able to demonstrate that.

As with any administrative program, a formal plan such as this will be a complex undertaking. The initial plan will undoubtedly benefit from ongoing review and the adoption of improvements to its initial design and implementation process. Planning for periodic comprehensive review will help ensure this.

To this end, the Department will undertake a program review within two years of this plan's initial implementation, and within every two years after that, to ensure that it is promoting public access and participation.

Review should be organized and facilitated in a manner that encourages representation from diverse stakeholders, ensuring equitable opportunities for participation, without requiring formal intervention or representation by an attorney.

Basic components of program review will include, at a minimum, consideration of:

1. Plan impacts: a demonstration that the agency is providing opportunities for meaningful public participation.
2. Plan success: whether the plan has been successful in meeting its goals of being more inclusive and, specifically, whether agency actions are reflecting this engagement by incorporating viewpoints of historically disenfranchised communities in North Carolina.
3. Future improvements, relevant circumstances, and issues that the agency and public determine should inform the specific focus that the review would take and be incorporated into program review.

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