

**U.S. Department of Commerce
U.S. Census Bureau
OMB Information Collection Request
Quarterly Summary of State and Local Government Tax Revenues
(Electronic data collection instruments F-71, F-72, F-73)
OMB Control Number 0607-0112**

Part B – Collections of Information Employing Statistical Methods

1. Universe and Respondent Selection

A request letter for completion of the electronic Quarterly Survey of Property Tax Collections (F-71) instrument goes to a sample of about 5,500 unique local governments that collect property taxes.

Email requests for the Quarterly Survey of State Tax Collections (F-72) component go to all 50 state governments and the District of Columbia via email. Since universe coverage is achieved, no sampling or estimation is employed. The complete canvass methodology is the only way to achieve national totals for state government tax collections.

A request letter for completion of the electronic F-73 instrument goes to a sample of about 1,800 unique local governments that impose non-property taxes. Only those local governments that impose general sales, personal income, and corporate income taxes are included in the universe listing. Most New England states, for example, do not have these three taxes at the local level.

<u>Component</u>	<u>Sample</u>	<u>Unit</u>	
<u>Response Rate</u>		<u>Universe</u>	
F-71 Local government tax collectors			
Sample	5,500	35,000	
77%			
F-72 State governments	51	51	100%
F-73 Major local governments			
Sample	1,800	14,000	72%

Response rates are based upon receipts during the initial quarter mail-out period and are subject to increase over subsequent quarter collections as late data are received.

The survey collects data using Centurion (F-71 and F-73) and emailed spreadsheets (F-72).

2. Procedures for Collecting Information

The survey collects data using electronic data collection instruments for the three components of the Q-Tax survey:

The Quarterly Survey of Property Tax Collections (F-71) requests for electronic reporting via Centurion go to about 5,500 local government tax-collecting agencies. While some counties are served by a single county level tax collection agency, others have county, city, township, and even school district collectors. Each agency is asked to report the total property tax collections during the past quarter. Units in the universe of county areas were stratified by population and a cost indicator prior to allocating using Neyman allocation. At this point, a Horvitz-Thompson estimator is being used until we research the usefulness of using calibration. The sample was designed to yield a coefficient of variation of less than three percent on a national estimate of property tax. Coefficients of variation and margins of error are calculated and disseminated with the sample.

The Quarterly Survey of State Tax Collections (F-72) emails requests with a fillable spreadsheet attached to a state level revenue, finance, or budget agency in each state to report tax collection data during the past quarter. This is a census of state tax collections so there is no sampling error associated with this survey.

The Quarterly Survey of Selected Non-Property Taxes (F-73) requests for electronic reporting via Centurion go to a sample of about 1,800 local tax-imposing agencies known to have collections of local general sales and gross receipts taxes, local individual income taxes, and local corporation net income taxes. The sample universe contains all local agencies in the universe. The sample is designed to yield a coefficient of variation of less than three percent on a national estimate of each of the three taxes. A table of national totals of state and local government estimates will be provided to the data user along with coefficients of variation, margins of error, and Total Quantity Response Rates. Tables of state government estimates for more detailed taxes will also be available.

3. Methods to Maximize Response

Telephone and email follow-up are conducted throughout the collection period to maximize response. New contacts are obtained for chronic non-respondent units as well as compiling data where available from Internet sources.

Respondents may submit late data for prior quarters that were imputed as well as revisions to prior quarter data (for up to seven prior quarters). They are also encouraged to submit reasonable estimates when actual data are not available by the time the current collection period is closed. These data may then revise when actual data are available.

We have also made the following efforts to improve response rates. Prior to Q3 2016, the Quarterly Summary of State and Local Tax Revenue (QTAX) followed a data collection strategy where approximately half of the respondents with forms F-71 and F-73 were letter only mailings and the other half were letter and form mailings. Beginning in Q3 2016, these cases followed an all-electronic collection strategy using a combination of letter only mailings and email. Respondents had access to a 'question preview' that they were able to view and/or print online. The initial mailing was then followed up with a due date reminder sent via email only, one week prior to the due date and roughly 30 days after the initial mail date. This email reminder increased the response rate by 10% in the same amount of days past initial mail date from when

it was not utilized. One week after the due date, another follow-up email was sent to all non-respondents. Two weeks after the due date, a letter was mailed via certified mail to the non-respondents. Finally, nearly one month after the due date, target telephone follow-up was conducted for a week to reach out to non-respondents. Changing the modes of collection and contact have resulted in a steady response rate above 70% for both F71 and F73.

4. Tests of Procedures or Methods

Prior to using Centurion as the data collection instrument for the F-71 and F-73 components of the Q-Tax Survey, analysts tested the instrument to make sure that it would work properly. There were several rounds of instrument testing conducted before Centurion was put into use for production.

5. Contacts for Statistical Aspects and Data Collection

Statistical Aspects

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Attachments

F-71 Centurion Instrument

1. Login screen
2. Burden screen
3. Questions

F-72 Collection spreadsheet format

F-73 Centurion Instrument

1. Login screen
2. Burden screen
3. Questions

About the survey page from Q-Tax Survey website

F-71 Director's letter

F-72 Email template
F-73 Director's letter
BEA Letter of Support