

**U.S. Department of Commerce
U.S. Census Bureau
OMB Information Collection Request
Quarterly Summary of State and Local Government Tax Revenues
OMB Control Number 0607-0112**

Part B – Collection 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; therefore, no sampling or estimation is required. 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 Quarterly Survey of Selected Non-Property Taxes (F73) 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 (for example, most New England states do not have these three taxes at the local level).

Table 3. Sample and Universe Counts Governments and Unit Response Rates			
<u>Component</u>	<u>Sample</u>	<u>Universe</u>	<u>Unit Response Rate</u>
F-71 Local government tax collectors' sample	5,500	35,000	77%
F-72 State governments	51	51	100%
F-73 Local governments sample	1,800	14,000	72%

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

The survey collects data via electronic data collection instruments for F-71 and F-73- and emailed spreadsheets for F-72.

2. Procedures for Collecting Information

The survey collects data using electronic data collection instruments for two of the three components of the survey:

The Quarterly Survey of Property Tax Collections (F-71) requests for electronic reporting via Centurion from a sample of 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. 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) email 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 therefore, no sampling error associated with this survey.

The Quarterly Survey of Selected Non-Property Taxes (F-73) requests for electronic reporting via Centurion from 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 and 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 are also 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 available from administrative records via the Internet.

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 be revised when actual data are available.

4. Tests of Procedures or Methods

The Census Bureau continually reviews record keeping practice studies and conducts cognitive testing to examine the financial activity of state and local governments and incorporates into survey questionnaires where feasible. The Census Bureau will continue to test survey questionnaires as needed when planning questionnaire changes. The results of the most recent cognitive testing can be found in the attachments QTAX Cognitive Interviews F&R Final Report.

5. Contacts for Statistical Aspects and Data Collection

Questions relating to the statistical aspects of the surveys:

Bac Tran (301-763-1937), Chief, Public Sector Sample Design and Estimation Branch

Questions relating to the collection and analysis of the data:

Kristina Frates (301-763-5034), Chief, State Finance and Tax Statistics Branch

Attachments

- (1) Quarterly Summary of State and Local Government Tax Revenue Survey-- Initial Request, Due Date Reminder and Follow-Up Letters
- (2) Forms F-72 Spreadsheet, F-71 and F-73 and electronic reporting instrument login screen and burden statement for local finance.
- (3) Letter of Support from BEA
- (4) QTAX Cognitive Interviews F&R Final Report