



**Montana Department of Revenue
Principles and Practices: A Statement of Values¹
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This document seeks to answer these questions:

- What sort of organization do we hope to be?
- What principles will sustain the trust of Montanans in the work of this agency?
- What practices will enable this agency to continually improve its services to and relationships with the citizens of Montana?

As a state agency, the Montana Department of Revenue has a duty to administer faithfully the laws delegated to it in accord with the letter and spirit of the Montana Constitution. We strive to be an agency that maintains public trust by serving citizens as effectively, efficiently and equitably as possible and by being accountable for our work.

The principles and practices set out here are rooted in the Montana Constitution and fundamental values proven by human experience to lead a community or organization forward in a continually positive manner. Four guiding principles for our work include:

- Respect for All Persons
- Integrity and Justice
- Productivity and Effectiveness
- Teamwork and Community

Because these principles share many common roots and common purposes, they tend to merge into one another in supporting efforts to achieve equality, mutual trust and human progress. If the boundaries of these principles blur into each other, that is well and good—for that means their positive guidance is mutually reinforcing.

Respect for All Persons

The Montana Constitution declares that “the dignity of each individual is inviolable—and that “no person shall be denied the equal protection of the laws”—and further that the state (among other institutions) “shall not discriminate against any person . . . on account of race, color, sex, culture, social origin or condition, or political or religious ideas.”

These words command us to proceed with the highest level of respect for the dignity of every person we serve or with whom we work. If in our interactions with others conflicts arise such that we cannot fully respect others, we need to remove ourselves from those circumstances and get appropriate help to resolve the problem. At the same time, we need to respect each other by honestly, directly and politely stating any differences in perspectives that we may have.

On an even larger level, the Constitution requires us to treat everyone as equally as possible without exception and to not discriminate against anyone according to the terms laid out in the Constitution. So the principle of respect extends itself to supporting the equal treatment of every person.

The principle of respect also requires us to be faithful stewards of the resources the citizens of Montana provide to this agency. To waste those resources—that is, to use them unwisely and inefficiently—is to disrespect the work and effort that citizens undertook to provide those resources to us.

In reflecting on the principle of respect and the practices it requires, these questions may be useful for our own personal reflection:

- Do I examine myself for evidence of prejudice and work to overcome it?
- Am I able to work with every citizen and co-worker in a positive spirit of mutual respect and equality?
- When disagreeing with people do I seek to be respectful and avoid personal attacks or unnecessary and unproductive conflict?
- Do I think about building a sense of community both within this agency and with the citizenry for the common good of everyone?
- Am I a responsible steward of the public resources and laws that are entrusted to me?

Integrity and Justice

Fundamental values of integrity and justice also arise from the Montana Constitution. The public right to know, the provisions for accountability of public agencies through supervision by an elected Governor, oversight by an elected Legislature and challenges by citizenry through the Judiciary are among the mechanisms for ensuring the integrity of the operations of every public agency. The right of equal treatment, the mandate for equalization of property values and provisions of the law requiring equitable tax enforcement all require the Department of Revenue to achieve fairness and justice in administration of tax laws.

Justice is intertwined with integrity. Without justice in taxation, citizens cannot be assured that the tax system has integrity and warrants their trust. Integrity is both a characteristic of governmental process and is also an end result produced by a sense of justice in the administration of the laws.

Again there are questions that may help us reflect on the principles and practices of integrity and justice:

- Do I conduct my work honestly and make decisions that establish a clear record for the Department as an agency that serves the public with integrity?
- Do I recognize lapses in integrity in others and myself?
- Am I quick to apologize for mistakes and equally as quick to credit others for their cooperation, work and ideas in achieving positive results?
- Am I willing to hold myself at least as accountable for my actions, if not more so, than I hold others accountable for theirs?
- Do I seek to treat every person with equity and justice, and do I make decisions and judgments that achieve equity and justice for citizens and co-workers?

Productivity and Effectiveness

Montanans do not establish their institutions of government for their own sake. Rather, as stated in the preamble to their Constitution, Montanans establish their public instrumentalities "... to improve the quality of life, equality of opportunity and to secure the blessings of liberty for this and future generations" To fulfill these large purposes, the Department of Revenue, along with all other agencies, is responsible for conducting its work in a manner that achieves the greatest results with the least possible resources—or, in other words, to attain the highest level of productivity and effectiveness possible with the resources assigned to it.

Achieving productivity and effectiveness requires that the agency minimize any waste of the dollars, facilities and authority assigned to it. More than that, it requires the Department to use its resources in innovative, creative and intelligent ways to

continually improve the results it achieves. Productivity and effectiveness also require that the agency nurture and strengthen the talent and abilities of its workforce and the trust, goodwill and voluntary cooperation of the public.

The following questions can assist us in achieving the principles and practices of productivity and effectiveness:

- Do I make careful use of Department resources, consistently seeking to avoid waste and inefficiency and, instead, strive to improve the productivity and effectiveness of the Department?
- Do I welcome new ideas from the public, other officials, and my colleagues and supervisors on how to improve the Department's results, even if it means that I may need to make difficult changes in the way I approach my work?
- Am I willing to measure the effectiveness of my work and that of my office, work unit, bureau or division and to make difficult decisions based on those measures?
- Do I approach my work in a manner that builds goodwill, trust and cooperation internally with my colleagues and externally with the public?
- Can I fully commit my energy and talents to helping the Department achieve ever-increasing levels of productivity and effectiveness in the manner and direction expected by this Director and Governor?

Teamwork and Cooperation

The strict accountability that the Montana Constitution requires of agencies in the use of public resources leaves no room for the pursuit of narrow ends, the building of barriers to cooperation or the dissipation of energy and resources wasted on organizational conflict. To the contrary, the best spirit of the Constitution and sound principles and practices of management teach us that energy, ideas and achievements multiply when different parts of any enterprise cooperate on behalf of the greater good. The practical limits on the resources available to the Department of Revenue dictate that we waste no resources due to the lack of teamwork and cooperation within the agency or with other public entities.

Again, we need to ask ourselves key questions to help us achieve the values of teamwork and cooperation:

- Do I lead the staff I supervise to maximize their teamwork and cooperation with each other?
- Do I then also lead this staff to maximize cooperation with other parts of the Department and with other agencies?
- Do I recognize that by working with others outside my own area or field that I can learn from the ideas, talents and knowledge of others?
- Do I fully inform my supervisors, up to and including the Director, of

important developments in my area—be they positive or negative, achievements or shortcomings—so that through open communication the Department can work together to improve its work?

- Do I avoid criticizing others and wasting time, and do I seek to prevent building barriers among persons and between my work unit and that of others?
- Do I seek to resolve conflicts with other managers and work units in an open, respectful manner that reinforces teamwork?
- Do I celebrate the successes of others?
- Am I a willing and generous employee and assistant to others within the Department and even outside as relevant and appropriate?

Endnotes

¹This document is inspired—particularly in its method of using questions for self-reflection—by Earlham College's *Community Principles and Practices*. Earlham's document was created to guide the development of a college community; however, the core structure and methods in Earlham's philosophy can be broadly applied to a variety of organizations. For instance, although two of the department's principles overlap with those in the Earlham document, the documents strongly diverge in their sources of principles and practices. The Earlham principles are rooted in its historical tradition, while the Department of Revenue principles arise from the Montana Constitution.