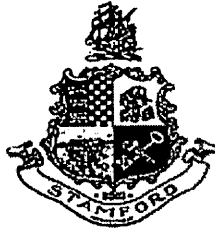


Mayor David Martin

William A. Forker

Tax Collector



CITY OF STAMFORD

STAMFORD TAX OFFICE

888 WASHINGTON BLVD. 6TH FLOOR

STAMFORD, CT 06901

MEMORANDUM

TO: Monica Di Costanzo, Fiscal Committee Chair
FROM: Bill Forker, Tax Collector
Joyce Sun, Management Analyst
DATE: March 25, 2019
SUBJECT: Departmental Response to Questions Raised by City Representatives at the March 13, 2019
Fiscal Committee Budget Meeting

As there were several issues raised during the FY19-20 Fiscal Committee budget meeting held on March 13, 2019 by various city representatives, additional clarification pertaining to those questions has been provided below.

Online Tax Payments

The city's website hosts a data base of the department's tax records that is managed by a third party vendor (QDS) for public use. If the taxpayer elects to pay their taxes online after confirming the status of their tax account(s), they are directed to a secure online payment portal managed by another third party vendor (invoicecloud) responsible for payment processing.

E-Billing – This is offered to taxpayers who have made at least one online payment. In the course of making their initial payment, the taxpayer is asked if they want to sign up for an invoicecloud account, the intent of which is for the firm to gain an customer by offering a suite of services including but not limited to e-billing, automatic debiting (once per month, quarter, annual etc.) and remittance on due date, for instance. Since this is a private business arrangement strictly between invoicecloud and the taxpayer, those who opt to receive e-bills would not receive any inserts in electronic form as part of the electronic notification provided. In any event, Connecticut State Statutes¹ view an electron bill as a legal equivalent to its hard copy counterpart provided the taxpayer has given expressed consent to receiving their tax bills in this format.

¹ Sec. 12-130. Collectors; rate bills and warrants. Statements of state aid.

Public Search Engine – Tax records that comprise the data base made available to the public are subject to a Connecticut State Statute¹ limiting information that is shared to “name, number or numbers only to identify the persons from whom moneys are collected each month.” Any other identifying information related to municipal tax parcels outside the parameters of what has been proscribed above is therefore prohibited from public purview.

Escrow Tax Bills

There are a sizable number of tax parcels on escrow, real estate and leased cars (identified across various local tax districts under personal property, motor vehicle and supplemental motor vehicle).

Table 1. Number and percentage of escrow tax accounts by district, GL2017.

Stamford Tax District	Escrow Accounts	Total Accounts	% of Total Accounts
Real Estate	10,697	38,000	28.15%
Personal Property	9	4,600	0.02%
Motor Vehicle	16,195	120,000	13.50%
Supplemental Motor Vehicle	5,136	5,136	100.00%
Total Accounts	32,037	167,736	19.10%

Real Estate Mailing – Out of some 38,000 real estate tax parcels, 10,697 of them (28.15%) were found to be on escrow for GL2017. Our current practice is to mail all property owners a tax bill for each real estate parcel to an address of their choosing even though the lender is making the payment. This policy is a long standing practice going back to the Malloy Administration and makes for good business sense as well as customer service once various financial and operational factors are considered.

As was raised during the meeting, while there might seem to be some ancillary postage saving to be had by not mailing tax bills to property owners on escrow, there are costs that must be incurred by having to create and maintain separate lists of tax bill recipients on a year-round basis. This will entail a major joint effort between our billing and collection vendor and in-house staff to make sure the additional software programming and data management is implemented properly and all records are up to date, the annual cost of which would greatly offset any potential savings. Another consideration is that for taxpayers who are just getting off escrow, by ensuring that every real estate tax bill is sent, property owners avoid not receiving a tax bill right at the moment their financial status is in flux.

Leased Cars Mailing – In terms of cars, 21,340 of them (16.45%) out of some 129,700 total cars were identified as being on escrow. These tax accounts are further sorted by owner name, who subsequently receives one consolidated bill plus an itemization for all the cars it has registered to the City of Stamford. As there are far fewer car leasing companies than leased cars; we might end up sending out a couple of dozen bills a year as opposed to all 21,340 - one for each individual car. This new technological capability has led to the bulk of the postage savings the department hopes to achieve in FY19-20.

C: Valerie Rosenson, Clerk of the Board of Representatives

¹ Sec. 12-148 Identification of Taxpayers.